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The role of religiosity in ethical decision-making:

A study on Islam and the Malaysian workplace

A thesis presented in partial fulfilment of the requirements

for the degree of

Doctor of Philosophy

in

Management

at Massey University, Manawatu, New Zealand

Rahizah Binti Sulaiman

2019

Abstract

In light of the ongoing debate on the relationship between religiosity and ethical decision-making, this thesis seeks to investigate this relationship in the Malaysian workforce environment. This investigation focuses on the Islamic religion, and considers how religiosity affects the articulation and feelings of frontline employees in ways that lead to ethical decisions. To this end, five factors were tested empirically to determine their mediation of the relationship between religiosity and ethical decision-making. These factors were: perceived importance of the ethical issue, moral judgment, ego strength, intention, and conscience.

A quantitative research study was undertaken to test eleven hypotheses developed in the thesis. With 160 responses, the initial analysis was an exploratory factor analysis, which was conducted to see how the measures might group into constructs. This analysis was followed by a confirmatory factor analysis to confirm the previous analysis, and to reduce items in the scale, as well as to test validity and reliability of the scales. The final scales were subsequently used for hypotheses-testing using hierarchical regression analysis. The control variables in this study were perceived ethical environment and social desirability responding bias.

The findings of this thesis indicated positive relationships between religiosity and perceived importance of ethical issues, moral judgment, intention, and conscience. However, among these, only conscience mediates the relationship between religiosity and ethical decision-making. The thesis gives insights to the perspective of the Islamic religion, especially for Muslims in Malaysia, while contributing to the ongoing discussion in the literature on the relationship between religiosity and ethical decision-making. The

highlight in the conscience results inspires employers to hold educational talks to empower employees in terms of Islamic knowledge, on how to navigate the challenging working place. Additionally, there are benefits in using elements such as posters and calls to prayer to remind employees of religious values.

The research serves as a good basis for new investigations to explore other personal attributes that mediate the relationship between religiosity and ethical decision-making. Analysing this relationship can assist employers in developing ethical human resources in the organisation. These efforts will not only benefit the organisations, but will contribute to the betterment of society as a whole.

List of publications

1. Sulaiman, R., Toulson, P., Brougham, D., & Lempp, F. (2016). *The role of religiosity in ethical decision-making at the workplace: Focus on Islam*. Paper presented at the Asia International Conference (AIC), Kuala Lumpur, Malaysia.
2. Sulaiman, R., Toulson, P., Brougham, D., & Lempp, F. (2017). The role of religiosity in ethical decision-making at the workplace: Focus on Islam. *Advanced Science Letters*, 23(9), 8335-8340. <https://doi.org/10.31166/asl.2017.9888>
3. Sulaiman, R., Toulson, P., Brougham, D., & Lempp, F. (2017). *Ethical decision-making at the workplace: The study of intrapersonal conflict and religiosity*. Paper presented at the 7th Annual Australasian Business Ethics Network (ABEN) Conference, Melbourne, Australia.
4. Sulaiman, R., Toulson, P., Brougham, D., & Lempp, F. (2018). The relationship between religiosity and ethical decision-making: Some observations. Paper presented at the 7th Organisational Psychology and Organisational Behaviour (OPOB) Conference, Auckland, New Zealand.
5. Sulaiman, R., Toulson, P., Brougham, D., & Lempp, F. (2018). Measuring and validating the spiritual intention scale. Paper presented at the 32nd Australian and New Zealand Academy of Management (ANZAM), Auckland, New Zealand.

Acknowledgments

Alhamdulillah, all praises to God, who has made this possible. For granting me the resources I need to get this far. It has been almost four years, unbelievably four years, since I started off my PhD, leaving what was common and comfortable for me, leaving the job I had, and most of all, leaving my beloved family and friends. Short visits to home were never the same, for I have an unfinished business in New Zealand. Alhamdulillah, it has come to this.

I have a lot of people to thank, and it could be impossible to name everyone here. Please forgive the limitation on my part. My appreciation to everyone who has helped in my studies and my life.

I would like to thank my parents who have given me the freedom to make my own choices, and have supported me in every way that they can. I would like to thank my siblings - who would do so much for me, without expecting *anything* in return. To my nieces and nephews, who all these years have brought smiles and joy to my life. To my relatives - including my grandmother - who offered help without me asking.

To my colleagues with whom I share meals, work during the holidays, and everything else in between, I am glad that we have each other. The four years have been too long, and it would be impossible to do it by myself. So, thank you, Marianne, Minh, Sajid, Admiral, Vasudha, Mian, Minh Pham, Lisa, and Lenka. Special thanks my very good friend Lei, who once said, “whatever you do, I will support you” – which gives me security and certainty that I have someone who will stand by my side, no matter what happens. Lei was the one who taught me to take care of myself when I first arrived in

New Zealand. And if it were not for her, I would have been eating sandwiches and potato chips every day for the past four years. Special thanks to my best friend, Majid, who would chauffeur me to and from the university, cook lunches when I barely even had an appetite, and go for walks when the four walls of the office were getting smaller. Besides emotional support, he also provided me with academic guidance throughout my study.

To my supervisors, Associate Professor Paul Toulson, Dr. David Brougham, and Dr. Frieder Lempp – who would spend their off days reviewing my work, and who give me encouragement when my motivation is running low. I gratefully acknowledge the valuable feedback received to improve the thesis from the examiners: Associate Professor David Tweed, Dr Ann Hutchinson, and Associate Professor Mohammed A Razzaque. To other members at the School of Management, especially Brigit, who have been more like a friend to me.

Thank you to my friends, Fareeda, Yuni, Yulfia, Nunk, Fitri, Indra, and Gina – who ensure that I have a life outside the office. And thank you to my friends in Malaysia, who reminded me that nothing should change even though I am away: Viviana, Puspa, William, Azizul, Herawati, Kak Rafidah, Mr Gouri, and Raul. Last but not least, to the participants of this thesis. Data collection was indeed daunting for me, and in fact, for many researchers in this field. Thank you for your time and support towards academic endeavour.

These four years have been an academic, spiritual, and emotional journey for me. While it is hard for me to move on with life, at the same time, I am happy that the PhD will be over. I wish all the best for everyone. And may God reward you with the best of rewards.

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List of abbreviations

HR - Hoge's religiosity

HRM - Human resource management

IR - Islamic religiosity

MI - Modification indices

PIE - Perceived importance of ethical issue

SDB - Social desirability bias

Chapter 1. Introduction

1.1. Background of the study

Ethical scandals that have happened in the past are often quoted to demonstrate the importance of ethics in business. More importantly, these scandals caused a financial crisis not only in the country of origin, globalisation has allowed this effect to travel thousands of miles, resulting in the suffering of many people worldwide. The origin of this problem started with something simple, for example, the manipulation of financial reports by a handful of accountants, or opportunistic behaviour by several members of management, Therefore, events which changed the lives of many people started with decisions made by individuals within the companies they worked for.

The “Dieselgate” scandal is an example of a life-changing event. In September 2015, the Environmental Protection Agency found that many Volkswagen cars being sold in America had software in their diesel engines that could detect when they were being tested, changing the performance accordingly to improved emissions results (Hotten, 2015). The German car-maker has since admitted to cheating emissions tests in the US and had installed the software on almost 500,000 cars with diesel engines, which were sold in the US between 2009 and 2015 (Blackwelder, Coleman, Colunga-Santoyo, Harrison, & Wozniak, 2016). This has happened despite Volkswagen’s continuous commitment to manufacturing an ecologically friendly range of automobiles, which is considered as its strength and competitive advantage (Volkswagen, 2014). The scandal left the company being accused not only of making false claims, but also of intentional manipulation of its products, by re-designing business processes to circumvent the US anti-smog standards (Blackwelder et al., 2016). Siano, Vollero, Conte, and Amabile (2017) identify this action as deceptive manipulation, which consists of deceptive

conduct, in which sustainability communication engenders a deliberate manipulation of business practices. Deceptive manipulation is a type of greenwashing behaviour, or deceptive communication that is aimed at hiding the controversial aspects related to corporate sustainability.

Likewise in 2016, Lembaga Tabung Haji, a government-linked corporation in Malaysia tasked with facilitating savings for the Muslim pilgrimage to Makkah (hajj), was embroiled in controversy. The corporation's decision to buy a 0.64 hectare parcel of land drew a public backlash as the price was 43 times more than the price paid by a cash-strapped 1MDB Corporation, when the latter initially acquired the land from the federal government ("*Malaysia's Pilgrims*", 2016). Lembaga Tabung Haji was also found to have paid dividends and bonuses to its depositors, while it had more liabilities than assets. The bonuses that had been paid since 2012 were believed to have resulted in the erosion of the saving's fund (Azhar, 2016). The managing director and the chief executive officer of the corporation were promptly replaced, though official reports indicated that it was part of the corporation's succession planning (Chong, 2016; Lakshana, 2016). All in all, Bernasek (2010) articulates that the crisis of integrity of certain parties such as accountants, lawyers, bankers and investors demonstrates a willingness to risk the well-being of others and the long term sustainability of the economy in favour of short term advantages.

While the above examples emphasise unethical behaviour by senior management, this thesis focuses on front-line employees who, on a daily basis, face ethical situations that demand decisions. The two big areas that are being explored are ethical decision-making and religiosity of individuals at the workplace. Separate explanations of these areas will

be followed by an explanation of how they will converge to form this thesis. The subject of ethical decision-making begins with focus on the cognitive processes of individuals. One of the prominent models was formulated by Rest (1979), who suggests that individuals must: (1) recognise the moral issue; (2) make a moral judgment; (3) establish a moral intent; and, (4) implement moral actions. Many models have built on Rest's model, for instance those of Jones (1991) and Tan (2002). These cognitive models are based on the assumption that individuals are always rational enough to evaluate their current situations to determine an ethical decision. Taking a step back, this is analogous with the classical economic theory that suggests that individuals will always be rational in decision-making to maximise utility. However, emerging topics in economics that are the subject of behavioural economics explain that individuals are constrained by their biases in a way that may limit rational decisions (Gino, 2015). Similarly, the area of ethical decision-making is starting to look at the influences of both intuition and emotions. Human beings cannot disconnect their emotions, and these emotions may be more dominant than cognition (Haidt, 2001). Scholars assert that even good employees engage in deviant behaviour at work due to manipulation and social pressure (Fraedrich, Ferrell, & Ferrell, 2013). This again suggests that that cognitive function is not acting alone in making ethical decisions. For this reason, different scholars have proposed dual systems in ethical decision-making, involving both conscious and non-conscious reasoning. These conceptual models are often very complicated and empirical study of such is very rare. Ultimately, empirical studies in ethical decision-making that integrate both cognitive factors and emotional constructs are scarce.

The second focus of this thesis is religiosity. Religion is defined as a system of belief that relates human beings to God. For example, Max Weber's seminal essay publication,

Protestant Work Ethic and the Spirit of Capitalism originally published in 1920 (Weber, 2002), notes the role of religion in producing good work ethics that contribute to economic growth and the accumulation of wealth. In addition, Greenberg (1977) proposes that the Protestant work ethic influences employees to be conscientious and hard-working, and to possess high levels of self-control, which causes them to avoid performing acts of counterproductive work behaviours. Furthermore, a study conducted by Mohamed, Abdul Karim, and Hussein (2012) shows that people who value the Islamic work ethic highly, are more likely to recognise unethical behaviour when they encounter it and would have stronger opinions or perceptions on such behaviours.

Generally, through their tenets and teachings, religions encourage their adherents to ethical decisions; however, various empirical research studies have shown inconsistency in confirming this. Weaver and Agle (2002) suggest that many empirical research studies in the area of psychology and sociology indicate that religiosity does not at all times directly lead to ethical behaviour. The scholars and other critics blame the inconsistency of results on theoretical weakness, especially in defining and operationalising religiosity (Giacalone & Jurkiewicz, 2003; Parboteeah, Hoegl, & Cullen, 2008). How adherents perceive the role of religion in their lives is also important. Those who internalise religion into their daily lives are more likely to experience a positive effect on their ethical judgment, compared to people who use religion for extrinsic purposes, such as for business or socialisation (Walker, Smither, & DeBode, 2011; Weaver & Agle, 2002). But how does religion generate more ethical behaviour? Shariff (2015) looks at increasing the religious stimuli (i.e. priming) that subconsciously remind adherents of religious principles. However, the effect is brief. Therefore, a deeper investigation into this topic is necessary.

The Islamic religion and Muslim followers form the context of this research. The theories of ethical decision-making and the influence of religiosity have so far concentrated on the Judeo-Christianity tradition. In fact, many studies try to sample the general population without any specified religion. However, even though Islam is also a monotheistic religion, Islam bequeaths fundamental beliefs and practices to its adherents (known as Muslims) that are different from those in the Judeo-Christianity tradition. The belief of one God and Prophet Muhammad peace be upon him (pbuh)¹ as the messenger of God overarches the principles in Islamic religion. Further, the Islamic ethical system heavily advocates justice and social responsibility (Mohammed, 2007). Therefore, while this thesis mainly uses theories from the West that are mostly based on the Judeo-Christianity tradition, it also aims to seek an Islamic perspective on the subject of ethical decision-making in the workplace.

This thesis hypothesises that religiosity influences ethical decision-making through cognitive and emotional variables. Therefore, to understand the nature of this influence more accurately, several variables (both cognitive and emotional as mediators) from different ethical decision-making process models are gathered. The variables under investigation are: perceived importance of ethical issue (PIE), moral judgment, ego strength, intention and conscience. Subsequently, the research model of this thesis will test the role played by each variable in mediating the relationship between religiosity and ethical decision-making. The thesis seeks to contribute to the human resource management discipline through the study of individuals' ethical decision-making mechanisms, and how religion plays a role in these mechanisms. This research is focused

¹ Whenever Muslims mention Prophet Muhammad's name, "peace be upon him" is attached as a salutation. "Pbuh" is used as an abbreviated form from here onwards.

on Islamic religiosity and the Muslims in Malaysia to investigate how devotion to religion and to God will lead to ethical behaviour at the workplace.

1.2. Research objectives

The purpose of this thesis is to investigate the role of Islamic religiosity in ethical decision-making processes. Religion is an integral part of the culture in Malaysia, and it shapes individual identity. Therefore, fundamentally, the author seeks to find out how Islamic religiosity influences an individual to make ethical decisions at the workplace. With the theories from the West (which focus on the Judeo-Christianity tradition) and a review of Islamic literature, this thesis has the following research objectives:

Research objective one (RO1):

To conduct an empirical investigation of the effect of Islamic religiosity on cognitive and emotional factors (later on referred to as individual factors).

Research objective two (RO2):

To conduct an empirical investigation on the link between Islamic religiosity, individual factors and ethical decision-making.

1.3. Significance of the study

This research contributes to the literature of ethical decision-making by demonstrating the main individual factors that are affected by religiosity in the process of ethical decision-making. Islam is a framework that shapes the behaviour of one-fifth of the world's total population (Almoharby, 2011). Muslims believe that Islam is a way of life that defines the worship of God as more than everyday rituals, but also that it is the

practice of being ethical in everyday dealings, especially at work. Studies on Muslim managers and employees report that management practices are strongly influenced by their religious beliefs and prescriptions (Mellahi & Budhwar, 2010). Pew Research Center (2015) reports that the number of Muslims is increasing faster than other major religions, based on growth projections from 2010 to 2050. Therefore, this investigation is timely to provide an insight of Muslims' ethical decision-making factors, while, at the same time contributing to the knowledge of Islamic management practices. Furthermore, the area of human resource management (HRM) is a significant aspect of an organisation that is subjected to cultural influences. It follows that HRM in countries where Islam plays a dominant role reflects the Islamic values held by their people (Tayeb, 1997). The research is significant to people and organisations who wish to do business with them, such as multinationals, trade partners, and international joint ventures.

This thesis also contribute to Malaysian human resource management, an area which is considered by Noor and Mohammed (2016) to be understudied. Besides the fact that Muslims comprise more than half of the working population, the significance of the thesis also lies in the government of Malaysia's effort to re-establish the fundamentals of Islamic traditions in society through education and organisation systems (Hashim, 2009). This effort is seen as one of the ways to be a fully developed country, infused with strong moral and ethical values (Hasnah, Ishak, & Oda, 2015). This thesis will complement those efforts in organisations by understanding how ethical decisions can be encouraged in daily decisions at the workplace. These efforts require a good strategy and proper implementation at both government and organisational levels. Ultimately, raising Islamic awareness among Muslim employees would propel the role of Islam in politics and governmental policies, as well as cement Malaysian adoption of progressive Islamic

doctrines in the long term. The benefits will extend from specific organisations to developing employees as ethical individuals in Malaysian society. Jonsson (2011) suggests that repetitive choices of an individual eventually define that individual's personality. Therefore, maximising the development of employees as individuals will contribute to the well-being of society (Al-Razi, as cited by Mohd Noor, 1998).

1.4. Overview of thesis structure

This thesis is presented in seven chapters. Chapter 1 introduces the background of the study, the significance of this study, and research questions.

Chapter 2 provides the review of the literature, by first defining the various perspectives of ethical behaviour, and a review of decision-making and ethical decision-making processes, including biases that affect the decision-making process. It also includes descriptions about the impact of religion, and explanations of Islamic principles. Further, this chapter provides an analysis of Malaysia's macro-environment comprising political, economic, social, technological, legal and environmental elements. These aspects provide a broad picture of factors which influences ethical practices in Malaysia, especially within its Muslim population.

Conceptualisation of cognitive and emotional variables that are being studied in this thesis are outlined in Chapter 3. They are: religiosity, perceived importance of ethical issue (PIE), moral judgment, ego strength, conscience, and intention. The chapter presents the theoretical framework and the research hypotheses.

Chapter 4 describes the methodology used for this research. It begins with the author's philosophical stance and why a quantitative methodology is selected. The description of the research design includes sampling, measurement and the approach taken for the data analysis. The chapter also includes the steps implemented to check the construct and discriminant validities of the measurement scales used. The chapter includes the processes involved in the pre-testing of the research instrument and data collection processes.

Chapter 5 presents the assessment of the multivariate assumptions to allow the use of regression analysis in this study. Further, the construct validity is made using factor analyses. Finally, the results of the survey collected from 160 participants to test the hypotheses are presented.

The results obtained in Chapter 5 are discussed in Chapter 6. The results are linked back to the research objectives and the review of the literature in Chapter 2. Key findings on each of the objectives and the identified research gaps in the literature are also discussed in this chapter. The chapter also includes research limitations and some suggestions for future research. Finally, Chapter 7 contains the conclusions and implications of the study. A summary of the study is provided, along with the contribution to the literature and implications for practitioners.

Chapter 2. Literature review

2.1. Introduction

This chapter examines the existing literature in the field of ethical decision-making and its relation to religiosity within the context of this thesis's investigation. It begins by looking at ethics from the perspectives of Western and Eastern philosophies, reviewing processes in the ethical decision-making field of enquiry. Cognitive theories are discussed first, before moving on to recent literature that integrates both cognitive and emotional variables in ethical decision-making processes. The review continues with the role of religiosity in ethical decision-making. This section highlights the various studies that attempt to explain the reason why and how religiosity affects ethical decision-making. The concept of Islam and the Islamic ethical system is also discussed, and this provides the context of the thesis study.

The chapter also reviews relevant decision-making theories from the areas of psychology and economics. This brief review is necessary as decision-making in the management field comprises these various facets and others, such as law and anthropology. Finally, evaluations are centred on the Malaysian context, and related to Islamic practices in the country.

2.2. Defining ethical behaviour

Ethics deals with individual character and the moral rules that govern and limit individual conduct in behaviour (Shaw, Barry, Issa, & Catley, 2013). This thesis uses the terms moral and ethical synonymously, which is consistent with prior ethical decision-making research, such as Haines, Street, and Haines (2008). However, some scholars do make a differentiation between these two terms, for instance Parhizgar and Parhizgar (2014), who

define ethics as being associated with behaviouristic group integrity, and morality as being associated with individualistic dignity.

In the study of ethical decision-making in organisations, Tenbrunsel and Smith-Crowe (2008) claim that there is no agreement among scholars for ethical or moral behaviour as a standard definition. Jones (1991) argues that a moral action “is both legally and morally acceptable to the larger community” (p. 367); although he admits that the definition is not thoroughly precise. Rest (1986) refers to morality as “a particular type of social value, that having to do with how humans cooperate and coordinate their activities in the service of furthering human welfare, and how they adjudicate conflicts among individual interests” (p. 3). Tenbrunsel and Smith-Crowe (2008) suggest that the definition of ethical conduct can be derived from the fields of moral philosophy and theology. Therefore, the fields of philosophy and theology will be discussed first before the definition of ethical conduct for this thesis will be presented.

Both Eastern and Western moral philosophies are briefly discussed in order to understand the underlying meaning of ethical behaviour. Western philosophy classifies ethics as being one of its branches. The study of ethics can be categorised as either normative or descriptive. Normative ethics is an area of study that informs the criteria of what is morally right and wrong ("*Normative ethics*," 2015), while descriptive ethics is concerned with explaining and predicting an individual's moral behaviour (Pecujlija, 2012).

Normative theories are classified into three traditional schools of thought: consequentialism or teleology, deontology, and virtue ethics. The first school of thought

is teleology or consequentialism. A consequentialist determines an action as being good or bad through its consequences. One school of consequential ethics is utilitarianism, which views behaviour to be ethical when the outcome maximises benefit to the greatest number of people. This simple rule in consequentialist ethics simplifies the decision-making process. However, it can lead to the endorsement of morally wrong acts if good consequences are expected to occur. An example of consequentialism would be, if the greatest benefit will be achieved by disrespecting the rights of a minority group of people, the action would be considered as ethical (Geirsson & Holmgren, 2010).

The second school of thought is deontology. In contrast to consequentialism, deontology judges an ethical act based on the individual's intentions and moral principles irrespective of the consequences it creates. For example, in terms of honouring the dignity of human beings, fulfilling the responsibility as a member of the community, and duty as a citizen to the country, where humanity would be observed as the central focus (Green, 2001). Yet, as Geirsson and Holmgren (2010) observe, complexity in applying deontological principles will arise as society grows and matters become more intricate.

The third school of thought is virtue ethics, which focuses on moral ideals that are expressed through personality and habits, which include virtues such as prudence, courage, and fairness (Geirsson & Holmgren, 2010; Jonsson, 2011). The perception of virtue can differ depending on cultures and even situations (Jonsson, 2011; Sheehan, 2009). Jonsson (2011) observes that clear-cut values do not exist, while describing a virtuous character in terms of a continuous effort to make the right choices throughout one's lifetime as opposed to a single action.

In reviewing Eastern philosophies, the priority here is focussed on Indian and Chinese philosophies. Indian philosophy consists of several branches, notably Hinduism, Buddhism, Jainism, Saivism, and Vaishnavism. Radhakrishnan and Moore (1967) observe similarities within these diversified views. The first similarity is the concentration upon the spiritual aspect, where philosophy and religion are seen to be intimately related. The second similarity is that Indian philosophy believes in the interwoven relationship of philosophy and life; where philosophy is not just academic, but it is the path of salvation for human beings. The third similarity is that internal values (such as the psychology and ethics) are deemed more significant than the knowledge of physical sciences. Finally, while the extensive use of reason is encouraged, the intellect must always be accompanied by intuition. For these reasons, the basic texts of Indian philosophy treat all philosophic spheres as a whole and as a comprehensive aspect of life. Radhakrishnan and Moore (1967) contrast this with Western philosophy that analyses spheres of philosophy such as metaphysics, epistemology, and ethics separately.

In Chinese philosophy, the main philosophers include Confucius (551-479 BC), Mencius (372-289BC), and Lao Tzu (604 BC – sixth century BC). On the subject of ethics, Confucius stresses the importance of being a good person; yet, his teachings are not particularly theological in nature (Phillips, 1996). Confucius believes that a virtuous person carries out responsibilities actively and emphasises self-cultivation and values by encouraging humanitarianism and harmony between human beings and nature (Chen, Chen, & Huang, 2013; Low, 2011; Roth, 1991; Tu, 1979). For Mencius, the “desirable life” for a person is someone who achieves inner satisfaction and is not troubled by the vicissitudes of life. Mencius also places high importance on being benevolent by discouraging self-absorption and self-indulgence. Lao Tzu’s book of poems, Tao Te

Ching, was the main text for Taoism in the sixth century BC (Kupperman, 2007). Taoism asserts that an individual's main task is to develop good virtue, which includes values such as moderation, humility, and compassion (Kong & Zhang, 2011).

Summarising then, Western philosophy is found to be more compartmentalised than many Eastern philosophies that treat life situations as a whole, and some philosophies are also religions at the same time. Kupperman (2010) observes that the main Indian and Chinese traditions do not discuss specific kinds of decisions as do Western philosophies, since the concerns of the former traditions focus primarily on the way of life and being a good person. Similarities can be seen, for example, where Indian philosophy and deontology highlight an individual's duty to society. In addition, virtue ethics and Chinese philosophy stress the importance of developing good characters. This short review presents the different dimensions of morality to help in understanding of the different traditions, which according to Kupperman (2010) is important in order for people not to be compelled to think in a certain way.

2.3. Ethical decision-making process theories

The literature review on ethical decision-making process theories, which is part of descriptive ethics, is focused on explaining and predicting individual moral behaviour. The review begins with cognitive models of ethical decision-making, then moves on to the recent theories that suggest the inclusion of the elements of emotions, feelings and intuition. Therefore, the review will be broadly categorised by cognitive ethical decision-making models and dual-processing approaches comprising of emotion and intuition.

2.3.1. Cognitive ethical decision-making models

Rest's (1986) four-component cognitive model is widely known and researched in ethical decision-making. In fact, reviews in the literature have been framed on direct and moderating and mediating influences on Rest's model (Craft, 2013; Ford & Richardson, 1994; Lehnert, Park, & Singh, 2015).

In the first stage, Rest's model (1986) involves a person's recognition of an ethical issue that is present in an observed situation, whereby the person also articulates different parties that are involved, and how they would be affected by the consequences of the person's action. This process initiates subsequent evaluations. The second stage involves making an ethical judgment of the situation based on different moral standards, i.e. an individual decides which course of action is morally right or fair, thus choosing the possible action in that particular situation. In the third stage, an ethical intention is formulated that reinforces the previous ethical judgment, leading to a desire to act. This also refers to moral motivation in the sense that values motivate individuals to achieve goals and guide their behaviour. Ethical behaviour thus occurs in the final stage, which provides closure to the process through demonstrated action. The individual engages in moral action or behaviour that requires having courage and skills in order to carry out the action, even under pressure.

Rest's model is comprehensive and its process allows an understanding of the ethical content of behaviour (Smith, Sumilo, & Karnups, 2009). Jones (1991) comments that Rest's model contains all the key components of ethical decision-making despite its simplicity. Lehnert et al. (2015) also find that the model is widely applied and validated in the area of ethical decision-making. However, Jones (1991) suggests that ethical

decision-making is issue contingent; i.e. that characteristics of the moral issue are important determinants of ethical decision-making and behaviour. Jones (1991) labels the issue-contingency as moral intensity and extends Rest's (1986) model, proposing that all four stages of the model are subjected to six components of moral intensity:

- (i) the magnitude of the consequences: the sum of the harm (or benefits) done to victims (or beneficiaries) of the moral act;
- (ii) social consensus: the degree of social agreement that a proposed act is good or bad;
- (iii) the probability of effect: the joint function of the probability that the act in question will actually take place and the act in question will actually cause the harm or benefit predicted;
- (iv) the temporal immediacy: the length of time between the present and the onset of consequences of the moral act in question, i.e. shorter length of time implies greater immediacy;
- (v) proximity: the feeling of nearness (in terms of social, cultural, psychological or physical) that the individual has for victims (or beneficiaries) of the evil (or beneficial) act in question. Jones (1991) asserts that evidence shows that people care more about other people who are close to them (Keneally, 1982; Milgram, 1974);
- (vi) concentration of effect: the inverse function of the number of people affected by an act of given magnitude.

Morris and McDonald (1995) conducted one of the first major tests of Jones's (1991) work on moral intensity. They report that two dimensions of moral intensity (the magnitude of consequences and perceived social consensus) have the greatest impact on

individuals' moral judgments. Beu, Buckley, and Harvey (2003) conclude that research has demonstrated that perceived moral intensity influences ethical perceptions and intentions (Harrington, 1997; Morris & McDonald, 1995; Singer & Singer, 1997; Singhapakdi, Vitell, & Franke, 1999). Reviews by Craft (2013), and O'Fallon and Butterfield (2005) of ethical decision-making conclude that the models by Rest (1986) and Jones (1991) are the most prevalent models used by researchers in the extant literature.

The general theory of marketing ethics by Hunt and Vitell (1986) aims to describe, explain, and predict what the actual ethical beliefs, intentions, and behaviours of individuals are in decision-making situations involving ethical issues. Despite its name, the theory aims to provide a general theory of ethical decision-making that is applicable to business ethics and non-workplace situations, and is not limited to the marketing discipline (Hunt & Hansen, 2007). It draws on both the deontological and teleological ethical traditions in moral philosophy, which have the advantage of focusing on the cognitive aspect of an individual's decision process (Ferrell, Gresham, & Fraedrich, 1989). A revised version of the theory was made in 1993, incorporating concepts from social contracts, moral intensity, opportunity, and religiosity among others (Hunt & Vitell, 1993). The incorporation of religion in the revised process model (Hunt & Vitell, 2006) was perceived by Baazeem (2015) as an important contribution of the revised version of the general theory of marketing ethics. This revised model proposes that ethical judgments of people in decision situations will influence their behaviours because of 'intentions'. This means that people generally intend to act in ways consistent with their beliefs as to what their perceptions are of the most ethical alternative in their particular ethical situations. The model focuses on important problem situations that require

significant thinking and evaluation on the part of people, not just those in which individuals act (or react) in a routinised manner.

The revised version of the Hunt-Vitell model also proposes that people's ethical judgments will sometimes differ from their intentions because their teleological evaluations will also directly affect their intentions. The teleological evaluation of the situation also affects intentions, which results in choosing an alternative to the ethical choice possibilities because of certain preferred consequences. When behaviour and intentions are inconsistent with ethical judgments (that could be due to environmental circumstances), a feeling of guilt will result. The model acknowledges that processing rules will differ across different people's personal moral codes. That is, people will differ in: (1) the importance they place on various stake holders; (2) their beliefs as to the positive/negative consequences that different stakeholders will enjoy/suffer and (3) their beliefs as to the likelihood that certain consequences will occur (Hunt & Vitell, 1986). Hunt and Vitell (1986) argue that social, cultural, economic, and organisational factors also assist individuals in recognising situational constraints in an ethical dilemma. For instance, Huang and Lu (2017) used the Hunt-Vitell model and reported that a collectivistic community has a significant effect on consumer ethical beliefs.

Besides these models, there are a number of other models in ethical decision-making that have been proposed. Some of these are briefly discussed here, with attention being focused on their key components and underlying theories. The person-situation interactionist model by Treviño (1986) proposes that an individual reacts to an unethical dilemma based on his or her cognitive moral development stage. The cognition stage is moderated by individual factors (ego strength, field independence and locus of control)

and situational factors (immediate job context, organisational structure and characteristics of the work).

Ferrell et al. (1989) constructed a synthesis integrated model by incorporating Kohlberg's (1969) theory of moral development, Ferrell and Gresham's contingency framework (1985) and Hunt and Vitell's (1986) theory. In Ferrell and Gresham's (1985) contingency framework, the contingency factors consist of individual (knowledge, values, attitudes and intentions) and organisational factors (significant others and opportunity). Therefore, the model takes into account socialisation and the cultural environments that would influence the perception of problems. Jones (1991) suggests that the advantage of this model is in its emphasis on the importance of reaching some consensus regarding proper ethical conduct, which will in turn change as the issue changes.

Scholars also suggest other elements that need to be considered in the cognitive ethical decision-making process. Thiel, Bagdasarov, Harkrider, Johnson, and Mumford (2012) suggest that the growth in complexities and ambiguities in organisational settings, including technology, legislation, workforce diversity, and decentralisation, require leaders to make sense of the situation, i.e. sensemaking to arrive at ethical decisions. During sensemaking, multiple cognitive processes are involved, such as the individual's problem recognition, the formation of mental modes based on the interpretation of the current situation, and the formation of mental models that serve as frameworks for information gathering, information evaluation and contingency planning. The model recognises that leaders can construct unique interpretations of the same ethical situations. Subsequently, when sensemaking is faulty on the leaders' part, the situation will not be

adequately translated, thus making it difficult for leaders to understand how to respond to the ethical issue.

Thorne and Saunders (2002) observe that different cultural backgrounds lead to different ways of perceiving the world, which can affect individuals' ethical reasoning. This occurs because individuals from diverse cultures differ in their sensitivities to ethical situations, perceptions, ethical values, and ethical behaviours. The model proposed by Thorne and Saunders (2002) integrates Rest's model with the findings from the cross-cultural management literature (Hofstede, 1980, 1991). The model also highlights the ubiquitous influence of culture on individuals' ethical reasoning.

2.3.2. Ethical decision-making is more than cognitive processes

While these cognitive frameworks are useful for describing an individual's ethical reasoning, they are insufficient for representing the definitive picture of ethical decision-making, as scholars increasingly call for a consideration of biases, intuition, and emotion in ethical decision-making (Haidt, 2001; Mazar & Zhong, 2010; Reynolds, 2006; Zhong, 2011). This section will discuss the reasons behind this argument, followed by a review of ethical decision-making models that integrate both cognitive and non-cognitive factors.

The cognitive models or rationalist approach ignore the role of the affective domain, such as feelings and emotions that affect decision-making processes (Jackson, 1975; McShane, Olekalns, & Travaglione, 2013). These approaches also ignore individual differences in personal values, personal motivations and world views (Stewart, 1994). In fact, Bargh, Schwader, Hailey, Dyer, and Boothby (2012) suggest that the concept of automaticity is emerging in the area of decision-making, and that it has permeated nearly all domains of

psychological research over the last several years. Automaticity enables humans to perform certain tasks with little attention due to their capacity for unconscious thought ("Automaticity," 2013). Nordgren, Bos, and Dijksterhuis (2011) clarify this concept clearly. They suggest that the best decisions occur when conscious deliberation is followed by unconscious thought; as unconscious thought is superior in weighting the various alternatives leading to a decision. As such, various scholars corroborate the superiority of unconscious over conscious deliberation in three judgment domains: guilt, utilitarian morality (approving of harmful actions that nonetheless produced the best consequences), and, fairness (in complex job application procedures) (Ham & van den Bos, 2010a, 2010b; Ham, van den Bos, & Van Doorn, 2009).

2.3.2.1. Reasons to extend beyond cognitive processes

A strong critique of the rationalist perspective comes from social intuitionists, who propose that moral judgments do not typically arise from rules and beliefs; rather, they are most often the result of intuition, which includes emotion or a set of emotions (Greene & Haidt, 2002; Haidt, 2001, 2004). For instance, Haidt (2001) propose the following: (1) moral judgments come about quickly and automatically through intuition; (2) an effortful moral reasoning process takes place after the occurrence of the moral judgment in order to justify the judgment; and (3) the resulting moral reasoning can be used to influence others' moral judgments, which triggers their intuitions rather than engaging their rational minds (Greene & Haidt, 2002; Haidt, 2001). In addition, Haidt (2001) suggests that group norms such as those held among friends, allies, and acquaintances have the capacity to exert a direct influence of their moral judgment on individuals, even in the absence of any reasoned persuasion. The importance of emotion is acknowledged by many empirical research studies, especially in the process of individuals dealing with ethical issues. One such set of studies examines the effects of emotion on moral reasoning and moral

behaviour by longitudinally examining the deviant behaviours of individuals with various brain abnormalities that impair their emotional capacity (Damasio, 1994; Greene & Haidt, 2002). Similarly, in a longitudinal study conducted by Greene and Haidt (2002), individuals who have neurological damage to parts of the brain that handle emotions were found to suffer from diminished capacities for moral reasoning. This evidence indicates that emotion is not only relevant to moral judgment, but is also more broadly relevant to ethical decision-making. Tenbrunsel and Smith-Crowe (2008) conclude that, while moral decision making may involve deliberate processing in some situations, other situations may produce automatic moral decision making.

Gaudine and Thorne (2001) observe that the prevalence of emotion in individuals' ethical decision processes has been identified by researchers from various theoretical and philosophical perspectives (for example, Etzioni, 1988; Gibbard, 1990; Solomon, 1993). Therefore, Gaudine and Thorne (2001) propose a cognitive-affective model that considers how the two dimensions of emotion (i.e. feeling state and arousal) influence each of the four components of Rest's (1994) model. The scholars propose that certain emotional states play an important part in: (i) influencing an individual's propensity to identify ethical dilemmas; (ii) facilitating the formation of the individual's prescriptive judgments at the relevant levels of moral development; (iii) leading to ethical decision choices that are consistent with the individual's prescriptive judgements; and (iv) promoting the individual's compliance with his or her ethical decision choices.

Damasio (1994) presents a neurological perspective, where he suggests that emotions and feelings are enmeshed in the network of reasoning processes, both as mechanisms in biological regulation to guide reasoning strategies, and to ensure effective deployment of

the reasoning made. Although at times, emotions and feelings complicate decision-making processes, Damasio suggests that certain aspects of the process of emotion and feeling are indispensable for rationality. Damasio (1994) reports the historical case of Phineas Gage. The nineteenth-century construction foreman had an accident that damaged a particular part of his brain associated with emotional functioning, in a way that ultimately changed his character. The story hinted at the fact that, besides “high-level” thinking, there are systems in the human brain that are dedicated to the personal and social dimensions of reasoning. Damasio (1994) presents his investigation with neurological patients who suffer brain lesions that impaired their experience of feelings. One particular case involved a patient who had damage to a specific sector of his brain. While his rational behaviour was still intact (i.e. knowledge, attention, language, memory, calculations), his inability to experience feelings had led to decision-making failure. Therefore, Damasio (1994) argues that, in the case of moral reasoning, emotions function in tandem with reason; and that the absence of emotion results in the individuals being unable to operate with conscience.

Loewenstein (1996) also examines the disconnection between thought and action, and concludes that it is perpetuated by transient factors (such as hunger, sleep, and moods) that prompt visceral responses that discount long-term self-interest. Similarly, Bazerman, Tenbrunsel, and Wade-Benzoni (1998) articulate that individuals often face internal conflict (or intrapersonal conflict) when faced with decisions. The scholars propose the ‘want/should’ framework to describe this conflict. The ‘want’ self is described as emotional, affective, impulsive, and ‘hot headed’; with the contrast of the ‘should’ self that is characterised as rational, cognitive, thoughtful, and ‘cool headed’ (Bazerman et al., 1998). Tenbrunsel, Diekmann, Wade-Benzoni, and Bazerman (2010) maintain that,

as opposed to the 'should' self that encompasses ethical intentions, the 'want' self reflects behaviour that is characterised more by self-interest and disregards ethical considerations. This internal clash results in behaviour that is inconsistent with individuals' intentions. O'Connor et al. (2002) predict that overwhelming details (such as the ethical features) of the situation reduce an individual's awareness of ethical implications, as the 'want' self emerges and dominates at the time the decision is made.

The extension of ethical decision-making process beyond cognitive processes is also illustrated by the effect of priming. Bargh and Chartrand (2000) refer to priming as an increased sensitivity to a certain stimulus due to prior experience, and which may occur either consciously or subconsciously. Priming can affect a wide array of psychological systems, such as perception, motivation, and behaviour (Bargh, 2006). Based on studies in psychology since the early 1980s, Bargh (2006) notes that nearly all forms of social representation can be primed to influence what comes next without the person's awareness of this influence. For instance, conscious or explicit primes, such as recalling the Ten Commandments may increase attention to moral standards to reduce unethical behaviour (Mazar, Amir, & Ariely, 2008). On the other hand, subconscious or implicit priming operates through automatic, intuitive processes rather than conscious, deliberative processes. Welsh and Ordóñez (2014) tested subconscious ethical and unethical priming in investigating the connection between subconscious priming, goal setting, and monitoring. They found that subconscious priming influences ethical decision-making through the activation of moral standards. Subconscious priming can be conducted through techniques such as images, symbols, stories and slogans (Hatch, 1993; Latham, Stajkovic, & Locke, 2010; Shantz & Latham, 2009). Welsh and Ordóñez (2014) observe that these subtle moral reminders may not deter corporate criminals who do not

possess widely accepted ethical schemas. However, these moral reminders may implicitly influence typical employees in making decisions in the workplace; for example in unmonitored situations such as self-reporting the number of hours worked.

Ethical behaviour is also associated with mindfulness. Mindfulness refers to being present in the current moment, emotionally and intellectually. According to Kalafatoğlu and Turgut (2017), mindfulness has a significant relationship with ethical behaviour. Mindfulness can prevent automatic behaviour, and, associated with self-control, it may, directly and indirectly, prevent ego depletion. The scholars recommend that mindfulness is cultivated through training programmes in organisations to encourage ethical behaviour.

2.3.2.2. Integrative models in ethical decision-making

There are several models that extend the cognitive models in ethical decision-making to include the elements that were discussed in the previous section. One approach, the neurocognitive approach, is proposed by Reynolds (2006). Neurocognitive research focuses on identifying how the brain literally receives, processes, interprets, and acts upon stimuli. This is unlike a cognitive approach that focuses on identifying what the ethical agent thinks. Neurocognitive research identifies different parts of the brain that are responsible for different functions and for tasks that require several parts of the brain to act jointly (Nolte, 2002). Reynolds (2006) suggests a neurocognitive model of ethical decision-making that specifies how the ethical agent thinks. The model suggests that ethical decision-making involves two interrelated yet functionally distinct cycles: a reflexive pattern matching cycle, and a higher order conscious reasoning cycle. Hence,

ethical decision-making operates as a combination of reasoned analysis and intuitive reflex.

The reflexive part is represented by the X-system. This system represents those parts of the brain that are most closely associated with non-conscious environmental analysis. Some scholars have described this as automatic processing, implicit learning, and even intuition (Haidt, 2001; Lieberman, 2000; Louis & Sutton, 1991; O'Brien-Malone & Maybery, 1998; Taylor & Fiske, 1978). The processes of this system are referred to as "automatic" because they operate unconsciously by the mere presence of stimuli without deliberate thought. When faced with a situation that resembles a prototypical bribe, the individual not only automatically recognises that the situation is one of bribery, but also reflexively judges that action as immoral, even though he or she may not be able to explain why (Nisbett & Wilson, 1977). The second system is the higher order conscious reasoning: C-system. As a complex analytical and rule-based tool, the C-system is able to take the facts of a situation and apply an abstract decision rule to determine an outcome. Derivation of decision rules range from utilitarian (e.g. "Determine the greatest good for the greatest number"), to formalistic (e.g., "Do unto others as I would have them do unto me,"), or some other principle of conduct, where the individual can apply to determine a course of action. The C-system also provides and refines prototypes for the analysis of incoming stimuli upon which the X-system is dependent on. Therefore, under similar conditions in the future, consciousness would no longer need to be as actively engaged in identifying the object (Reynolds, 2006).

Warren and Smith-Crowe (2008) suggest an approach that incorporates both rationalist and intuitionist models by arguing for a model of moral judgment that is prompted by an

emotion. This creates an opportunity via reflection (that involves a process of reasoning) to influence either moral rules or beliefs (particularly the latter) and, ultimately, moral judgments. In Warren and Smith-Crowe's (2008) study, the emotion component is embarrassment, and the rational component is sanctioning. Sanctions in the workplace, whether social and economic, produce embarrassment, which in turn enacts the internalisation of external values and rules, and therefore influences subsequent behaviour. Examples of economic sanctions include pay cuts, fines, garnished wages, and other financial penalties (Gomez-Mejia, Welbourne, & Wiseman, 2000; Greenberg, 1990; Schweitzer, Ordonez, & Douma, 2004; Tenbrunsel & Messick, 1999; Wageman, 1995; Wiseman & Gomez-Mejia, 1998). Examples of social sanction at the workplace may include expressions of disapproval, exclusion, and suspension of group membership.

Like Reynolds (2006), Bazerman and Gino (2012) assert that behavioural decision research makes a distinction between System 1 and System 2 thinking that can be useful in understanding inconsistencies in individuals' moral preferences (Stanovich & West, 2000). System 1 thinking refers to intuitive decision-making, which is fast, automatic, effortless, implicit, and emotional, and is appropriate for the vast majority of decisions that individuals make on a daily basis. System 2 thinking, which is slower, conscious, effortful, explicit, and logical, is performed when individuals think in systematic and in organised ways to make more important decisions. This dual-process theory is suggested by a number of theorists and is summarised in Table 2-1.

Table 2-1. The terms for the two systems used by theorists and the properties of dual-process theories of reasoning (Source: Stanovich and West, 2000, p. 659)

	System 1	System 2
Sloman (1996)	Associative system	Ruled-based system
Evans (1984, 1989)	Heuristic processing	Analytic processing
Evans and Over (1996)	Tacit thought processes	Explicit thought process
Reber (1993)	Implicit cognition	Explicit learning
Levinson (1995)	Interactional intelligence	Analytic intelligence
Epstein (1994)	Experiential system	Rational system
Pollock (1991)	Quick and inflexible modules	Intellection
Hammond (1996)	Intuitive cognition	Analytical cognition
Klein (1998)	Recognition-primed decisions	Rational choice strategy
Johnson-Laird (1983)	Implicit inferences	Explicit inferences
Shiffrin and Schneider (1977)	Automatic processing	Controlled processing
Posner and Snyder (1975)	Automatic activation	Conscious processing system
<u>Properties:</u>	Associative Holistic Automatic Relatively undemanding of cognitive capacity Relatively fast Acquisition by biology, exposure and personal experience	Rule-based Analytic Controlled Demanding of cognitive capacity Relatively slow Acquisition by cultural and formal tuition

Dedeke (2015) proposes an integrative cognitive–intuitive model of moral decision-making based on models from neurocognitive research and social-intuitionist research. The cognitive-intuitive model suggests that moral decision-making includes five interdependent, yet functionally distinct steps: issue framing, pre-processing, moral

judgment, moral reflection, and moral intent. The model proposes a cognitive–intuitive view of moral judgment and it describes how emotion regulation, perceived moral intensity, and perceived ethical climate constructs impact on the formation of moral intent. This model incorporates automaticity in both cognitive and emotional processes. Distinct features of the model include the moral reflection process that involves the review of facts. When faced with a difficult situation at work, instead of acting upon reflexive judgment, a wiser path is to take time to reflect on the issue. Moral reflection is a deliberative means of achieving a moral decision.

Emotions play a significant role in moral judgment. Emotions always accompany a worker’s cognitive moral decisions. These emotions could make it more or less likely for employees to comply with moral rules. It is crucial to encourage employees to differentiate between automatic judgments per se and automatic judgments that have been reviewed by moral reflection. It is likely that workers have developed decision-making habits over the years, some of which rely on emotional heuristics and on emotional hunches.

Schwartz (2016) proposes a model called integrated ethical decision making to capture the current theories and also consolidates intuitionist (Haidt, 2001), rationalist (Kohlberg, 1969; Rest, 1986), person-situation interactionist (Treviño, 1986), and issue-contingent (Jones, 1991) approaches in ethical decision-making. According to Young (2017), Schwartz’s (2016) model of ethical decision-making theory provides the most comprehensive model of how one arrives at ethical decisions, with the inclusion of System 1 and System 2 thinking (i.e. deliberative versus intuitive).

In summary, similar to the discussion of different perspectives of decision-making that acknowledge humans' incapacity to be fully rational, the study of ethical decision-making is also moving away from the notion that morality is based solely on deliberative processes, towards a process that involves both cognitive and emotional systems.

2.4. Religiosity and ethical decision-making

Research on ethical decision making has been primarily focused on ethical codes, cultures, and leadership styles. However, research has demonstrated that ethical codes and leadership cannot reduce unethical behaviour (Giacalone & Jurkiewicz, 2003). As an alternative, increasing attention is given to the study of “individual character, personality, and belief systems that may influence ethical cognitions as precursors to behaviour” (Giacalone & Jurkiewicz, 2003, p. 86). Park, Edmondson, and Hale-Smith (2013) highlight that all major religions provide adherents with a detailed set of guidelines on how to live their lives, including major and minor goals and methods for accomplishing them. Similarly, Dedeker (2015) lists religiosity as one of the individual factors that influence ethical decision-making. This thesis aims to look at ethical decision-making from the Islamic religion point of view.

2.4.1. Religion, religiosity, and spirituality

Religion is a unified system of beliefs and practices relative to sacred or transcendent things, and encourages an understanding of one's relationship and responsibility to others when living together in a community (Zimbardo & Ruch, as cited in Newaz, 2014). The centre of religion is that of religious commitment, often termed 'religiosity'.

There are many facets to religiosity. In general, religiosity indicates the degree that religion is practised in terms of rituals and the values taught in religion that are manifested in the daily lives of adherents. Therefore, religious beliefs meet the demands for meaning that arise in life, addressing issues such as identity, existential answers and behavioural guidance, thus reducing uncertainty in life (Park et al., 2013). However, religiosity is not manifested the same way to all adherents. Allport and Ross (1967) organise religiosity into extrinsic and intrinsic religiosity, suggesting that extrinsic religiosity refers to those individuals whose religiosity is instrumental in the achievement of their social or business goals. This refers, for example, to the building up of networks at a place of worship in order to expand one's business. King and Crowther (2004) describe extrinsically religious persons as those who use their religion as an avenue to meeting their social or personal ends such as comfort, acceptance, or security. Intrinsic religiosity refers to true believers in religious practice for its own sake to develop spiritual growth. They have pure, direct motivation toward religion and practice (King & Crowther, 2004). Weaver and Agle (2002) describe an intrinsically oriented person as treating religious beliefs and practices as ends in themselves. Furthermore, social psychologists propose three basic dimensions of religiosity: through cognition (religious belief or ideology), affection (feeling towards religious being, object and institution) and behaviour (church attendance, financial contribution, frequency of personal prayer and scripture study, religious and ethical behaviour).

Another area that is closely related to religiosity is spirituality. Most definitions of spirituality refer to it as being connected in varying degrees to a transcendence over the self and a discovery of the meaning and worth of others for their own sake (Issa & Pick, 2010). Fernando and Chowdhury (2010) observe that, although spirituality has

traditionally been rooted in religion, the link between the two is passionately debated. Studies such as that by Delbecq (1999) suggests that spirituality is closely associated with religion, as the executives (who are mainly Christian) show that their spiritual traditions significantly inform and shape their way of doing business. Some scholars argue that, religiosity and spirituality have distinct definitions, and not necessarily connected to each other, in which the definition would vary from one person to another (Zinnbauer et al., 1997). This is supported by McGhee and Grant (2008) that spirituality is a multidimensional construct incorporating interconnectedness (harmony with the self and others), meaning (making sense of the universe), transcendence (overcoming physical limitations of the self and the environment), and innerness (development and growth). Further, McGhee and Grant (2015), associate spirituality with mindfulness, in the sense that spiritual consciousness brings individuals mindful of themselves, others and the context of their decisions. Regardless of whether spirituality is defined as being religious or non-religious, Giacalone and Jurkiewicz (2003) conclude that spirituality is linked to ethical cognition, and that it is an important factor in determining how individuals perceive the ethicality of a situation. This study treats religiosity and spirituality the same as the following paragraphs will explain.

The definition used in this thesis is based on Islamic religiosity presented by Al-Goaib (as cited in Osman-Ghani, Hashim, & Ismail, 2013), that is, “the commitment to the fundamentals of Islamic religion through practices and theoretical belief through the fulfilment of God’s rights, protection of others’ rights, following God’s orders, avoiding bad acts, and performing worships” (p. 361). This definition aligns with the verse in the Qur’an as follows:

“It is not Al-birr (piety, righteousness and each and every act of obedience of Allah, etc) that you turn your faces towards east and (or) west (in prayers); but Al-birr is (the quality of) the one who believes in Allah, the Last Day, the Angels, the Book, the Prophets and gives his wealth, in spite of love for it, to the kinsfolk, to the orphans, and to Al-Masākin (the poor), and to the wayfarer, and to those who ask, and to set slaves free, performs prayers, and gives the Zakāh, and who fulfill their covenant when they make it, and who are patient in extreme poverty and ailment (diseases) and at the time of fighting (during the battles). Such are the people of the truth and they are Al-Muttaqun (the pious)” (Qur’an 2:177).

This definition encompasses both religiosity and spirituality, as discussed above. Islamic religiosity is not confined to religious rituals and behaviour, but also encompasses the way that the Qur’an highlights the importance of patience in finding peace despite life’s challenges. It also captures the aspect of religiosity that has three dimensions as suggested by: following God’s orders (cognition), affection (avoiding bad acts, fulfilling God’s rights), and behaviour (performing worship and protecting others’ rights). Further, this definition is parallel with the concept of Islamic piety (or “*taqwa*”²). The righteous are the people who possess *taqwa*. Their characteristics have been mentioned in several places in the Qur’an (Qur’an 2:3-4; 2:177; 3:133-136; 5:5-9; 23:1-22; 25:63-76).

² The Quran differentiates righteousness and piety in terms of the former is the result of the latter (Al-Quran 5:2, 2:189 and translation by Ibn Kathir). For this research, righteousness and piety are treated as the same because both come under the same umbrella of Islamic religiosity that manifests in both spirituality, and relation with individuals and other creatures (Islamic social responsibility).

2.4.2. The role of religiosity for adherents

Haque (2004) warns that humanity cannot always be measured in mechanical and reductionist ways. This is due to the nature of human behaviour and cognitive processes that include beliefs, attitudes, norms, customs, and religious influences based on experiences and value systems. Haque also suggests that omitting these factors in research will present only a partial picture of the individual. Studies in the field of psychology report that human beings possess a strong and natural need for meaning in order to understand their experience as well as life and its purpose (Park et al., 2013). Park et al. (2013) also maintain that religion influences individuals' interpretation of knowledge and experience, and provide guidelines in life.

Religion provides a framework through which knowledge and experience can be interpreted (Hefner, 1997; Silberman, 2005). According to DeAngelis and Ellison (2017), a lot of literature indicates that religious involvement can facilitate productive coping as religious worldviews provide overarching frameworks of meaning to positively reinterpret stressors or traumas. At the same time, religion is influential in decisions, for example in the receptivity of organ donation that can be hampered by religious aspects, fear, and prejudice (Krupic, Sayed-Noor, & Fatahi, 2017), and in decisions people make about their own communities' development (Tarusarira, 2017).

Religion brings meaning to a variety of mundane secular activities (Mahoney et al., 2005; Schweiker, 1969). For example, Muslims believe that work is a form of worship and duty; whereby Islam does not consider working as an obstruction of dedication to God. Syed and Ali (2010) observe that Islamic values work because it is through work that people can express themselves and contribute to the society. Similarly, the second Caliph of

Islam, Umar stated that “I would prefer dying while struggling for my sustenance and the sustenance of my children, to dying while fighting in the defence of faith” (Syed & Ali, 2010, p. 457).

Religion provides a central goal or motive for many individuals (Allport, 1950), since all major religions provide adherents with a detailed set of guidelines for how to live their lives, including major and minor goals and methods for accomplishing them (Geertz, 1973; Spilka, Hood, Hunsberger, & Gorsuch, 2003). For example, Jewish teachings in the Talmud provide guidance to everyday conduct in the forms of laws, homilies and anecdotes (Rizk, 2008). Therefore, religion may remain pervasive in humans across time and culture due to its function and necessity in portraying a coherent, organised view of the world (Park, 2005).

2.4.3. The role of religiosity in ethical decision-making

The strong influence of religion on a person’s life (Vasconcelos, 2009) leads to the role of religion being examined widely in the field of business. Religiosity is measured against employee performance (Mitroff & Denton, 1999; Osman-Ghani et al., 2013; Zahrah, Abdul Hamid, Abdul Rani, & Mustafa Kamil, 2017), for example, against work motivation (Adams, 2008; Mhd Sarif & Ismail, 2011), and against professional commitment to work (Khanifar, Jandaghi, & Shojaie, 2010). The role of religion is more apparent in ethical decision-making. Singh (2001) indicates that all religions strongly emphasise morality and ethics. Moreover, different religions provide compelling reasons encouraging moral conduct among their adherents (Geyer & Baumeister, 2005).

Lewis (1965) states that the relationship of ethics to religion is a very difficult subject to decipher, and it is also one that deals with a variety of opinions. These opinions fall into three main classes. First, there are the views of those who think religion has, in some ways, been harmful to ethics. Second, there is the view that religion has had little to do with ethics. Third, it can be held that religion and ethics are of great importance for one another. Lewis holds the view that a revelation involves a deepening and refining of moral insight in a way that is to be assigned expressly to God, and to which humans come to recognise as His dealings with them. It is in ethics that God comes nearest to humans, and the link between ethics and religion is therefore very close. Lewis added that the voice of God is a divine refinement of the one's conscience. Recent debates argue from the point of view that non-religious people can be equally spiritual because being spiritual means being a thoughtful person who respects all human beings and the environment by performing right and praiseworthy acts and by avoiding doing bad things (Parhizgar & Parhizgar, 2014).

According to Parboteeah et al. (2008), most religions and their consequential religious beliefs incorporate strong teachings about appropriate ethical behaviour. For instance, the Ten Commandments provide guidelines about what is considered to be unethical. Bellaimey (2013) notes that, in Christianity, the godly qualities of affection, forgiveness, and attention are the fundamentals when God said, "Love one another as I had loved you" (John, 13:34-35, The New King James Version). The classical writings of Hinduism also spell out clear ethical values, such as respect for one's parents (Ludwig, 1989). Hinduism advocates that life is predetermined – not from the will of God but from the acts of the individual. Hence, the devout Hindu conduct is to refrain from any worldly activity that is considered as degraded activity, by stripping oneself of every craving, passion, feeling

and mundane interest. This is because Hindus believe in *karma*, that is the law of cause and effect, and Hindus stress that a human's job is to do their duty according to their place in society without worrying about how things turn out. In Buddhism, suffering comes in the forms of birth, sickness, old age and death. Such suffering directs Buddhists to salvation. The life of the Buddhist monk focuses on the meditative contemplation of truth and less attention is given to worldly desires. The Buddhist ethic is non-social, whereby individuals must free themselves from their bundles of perceptions and desires. The Buddha teaches people how to become enlightened: with the right speech, the right goals, a mind that is focused on what is real, and a heart that is focused on loving others (Bellamey, 2013). Similarly, Islam has guidelines that prescribe the righteous life. The Islamic ethical system is further discussed in Section 2.5.3.

Despite the positive teachings of religions, research findings on the relationship between religiosity and ethical behaviour have been inconsistent. While some scholars report positive relationships between religiosity and ethical outcomes (Giacalone & Jurkiewicz, 2003; Longenecker, McKinney, & Moore, 2004; Terpstra, Rozell, & Robinson, 1993; Vitell et al., 2009), others report weak relationships (Conroy & Emerson, 2004; Parboteeah et al., 2008; Wong, 2008), and even negative relationships (Clark & Dawson, 1996). Lehnert et al. (2015) recently conducted a meta-analytic review of mediating and moderating effects on ethical decision-making (from year 2003 to 2013). Studies of relationships between religion and spirituality show that out of nine studies, two found that religiosity is an unimportant factor, while four studies found a significant and positive effect of religiosity. The remaining three findings produced mixed results. These inconsistencies were also reported by the meta-analysis conducted by Craft (2013).

Many scholars argue that the reason for such inconsistencies lies in the weakness of conceptual and theoretical understanding (Giacalone & Jurkiewicz, 2003; Parboteeah et al., 2008). Parboteeah et al. (2008) suggest that religiosity should not be operationalised simplistically, such as church attendance. Religiosity could be operationalised in terms of the following aspects: knowledge of the religion prescribed in writing and practise (cognitive); emotional attachment and spiritual commitment to maintain religious identity (affection); and practising those religious beliefs such as participating in church activities, praying, and making financial contributions to the church (behavioural) (Cornwall, Albrecht, Cunningham, & Pitcher, 1986). In fact, Walker et al.'s (2011) study on 220 working individuals in the United States found that general religiosity, which was measured using simplistic measures (such as the frequency of church attendance and prayer and how religious they felt they were), was correlated with weak ethical judgment. On the other hand, using a more rigorous instrument to measure religiosity, the scholars found that religiosity was indeed related to ethical judgments. This highlights the importance in selecting the appropriate research instruments in measuring the relationship between religiosity and ethical judgement, as it will yield different results.

2.4.3.1. Reasons explaining the religiosity-ethical behaviour relationship

Scholars found that there are limited empirical studies have been conducted to explain the potential relationship between religiosity and ethical behaviour (Chan-Serafin, Brief, & George, 2013). Most of the literature in the area of ethical decision-making has focussed on the result of religiosity, for example its effects on moral judgment (Walker et al., 2011), ethical intention (Lehmann & Gorsuch, 2017), prosocial behaviour (Duhaime, 2015; Shariff, Willard, Andersen, & Norenzayan, 2016), and willingness to pirate software (L.-P. Liu & Fang, 2003). To the extent of the author's knowledge, the

few attempts to explain this relationship include the element of role expectations, cognitive activation of moral standards, self-control, moral identity, and mindfulness.

The relationship between religiosity and ethical outcomes can be understood by means of symbolic interactionism theory as it relates to self-identity (Weaver & Agle, 2002). Structural versions of symbolic interactionism theory propose that individuals develop a sense of self-identity by the various roles they play (e.g. spouse, parent, employee and others). These roles can be arranged in a hierarchy, with some roles being more important than others, and therefore more closely aligned with self-identity. The higher in the hierarchy that any particular role is, the higher the salience it will have in the individual's sense of identity. Another critical aspect of symbolic interactionism is that each of the various roles carries with it its specific role expectation. These role expectations and behavioural tendencies will increase in strength as an individual has frequent contact with other individuals associated with the specific role. Thus, through repeated social interactions, role expectations become strengthened. Meanwhile, the extent of the relationship between religiosity and ethical outcomes will depend on several religious attitudes. One religious attitude suggested by Weaver and Agle is religious motivation orientation; that is, whether it is intrinsically or extrinsically motivated. The scholars propose that religion has a positive influence on ethical behaviour only for those individuals who are intrinsic in their religious motivation orientation. These individuals are more likely to attend to the role expectations in proscribing unethical behaviour as espoused by their given religion. Religion is hereby taken as cognitive framework, template, or guide in day-to-day decisions and behaviour.

The literature also discusses the effect of religious priming. Psychological experiments that used explicit and implicit primes have shown to activate religious thinking in the moment, which can increase prosocial behaviour. Explicit primes are actively perceived and consciously processed by the participants. For example participants are assigned to answer a series of questions about their religious belief prior to or after the measure of the dependent variable (for example honesty or philanthropic activities). Mazar et al. (2008) tested the effect religious reminders by asking participants (comprising 229 students) to recall the Ten Commandments prior to a math test. For Mazar and colleagues, it did not matter whether participants know the Ten Commandments; the goal was activate an awareness of moral standards in order to increase the likelihood of behaviour consistent with these standards. Results show that the reminders led to increased honesty in the subsequent test. Implicit primes operate at a subliminal level: religious stimuli are presented in a manner that participants are unlikely to consciously recognise being exposed to anything at all. Implicit and subliminal priming of religious ideas has been shown to directly increase honest behaviour (Shariff & Norenzayan, 2011). Duhaime (2015) argues that high prosocial behaviour of shopkeepers in Marrakesh is witnessed when the call of prayer is audible. The research found that there is a difference in behaviour in terms of which the shopkeepers are substantially more generous when the call of prayer is audible. However, those tested 20 minutes later, the effect has worn off. Therefore, Shariff (2015) concludes that religious primes have short-lived effects.

A meta-analysis conducted by Shariff et al. (2016) across 93 studies shows that religious priming has robust effects on adherents. The scholars conclude that priming depends on the cognitive activation of culturally transmitted religious beliefs. However, these results need to be taken with caution as critics such as McKay and Whitehouse (2015) suggest

that even secular primes (such as honour codes and science words) promote adherence to moral norms and morally normative behaviour. Therefore, religious priming provides at least tentative evidence that activating intuitions about supernatural agents curbs moral norm violations. In addition, Welsh and Ordóñez (2014) find that subconscious priming impacts behaviour by activating an individual's moral standards, which automatically guides their ethical behaviour. This process is not changing a person's values, but rather triggers values that person may already have.

Moral identity is also found to mediate the relationship between religiosity and ethical decision-making. Moral identity refers to a "kind of self-regulatory mechanism that motivates moral action" (Aquino & Reed, 2002, p. 1423). It reflects the "extent to which the elements most central to a person's identity such as values, goals, and virtues are moral. Therefore, when moral virtues are important to one's identity, this yields motivation to behave in line with one's sense of morality" (Hardy, 2006, p. 215). Vitell et al. (2009) report that intrinsic religiosity is an important antecedent of moral identity, where moral identity has been identified as a source of moral motivation. Various unconscious (such as religiosity) and conscious (such as self-control) factors may facilitate the activation of mental representation of the moral self or moral identity. Hertz and Krettenauer (2016) conducted a meta-analysis of 111 studies on the relationship between moral identity and moral behaviour, where moral identity is found to be significantly associated with moral behaviour. This supports the notion that moral identity strengthens an individual's readiness to engage in ethical behaviour. However, moral identity can be activated or suppressed. Therefore, individuals with similar beliefs can perform different actions in the same situations as the centrality to their self-identities will differ (Vitell et al., 2009).

The concept of mindfulness originated from Buddhism and is also present in Christianity (Trammel, 2017). It refers to “a meditative practice that cultivates present-moment awareness and attention, a non-judgmental stance, intentional observation of one’s thought, heightened sense of experience and self-awareness, which all lead to feelings of equanimity rather than reactivity” (Trammel, 2015, p. 165). In practice, mindfulness can help a person clarify dilemmas and allow for more intentional responses, with the potential of avoiding behavioural violations. Mindfulness has been increasingly studied in organisational contexts (Petchsawang & McLean, 2017). For example, mindfulness at work exerts direct and indirect effects on turnover intentions and affective commitments (Zivnuska, Kacmar, Ferguson, & Carlson, 2016). McGhee and Grant (2015) report that managers achieved spiritual consciousness by being mindful of themselves, others, and their context in complex and challenging ethical situations. Through in-depth interviews, narratives, and observations, the scholars reported that, while these managers’ spiritual mindfulness is cognisant of the immediate present, they also transcend their environments to achieve enhanced moral conduct. Conversely, situations in which they fail to be spiritually mindful resulted in feelings of frustrations, anxiety, and loss (McGhee & Grant, 2015).

2.5. The religion of Islam

This section presents a brief description about the religion of Islam, which includes the Islamic worldview and Islamic ethical system. It aims to provide an overview on the underlying motivations and outlook of a Muslim life that provides the context of how ethical decisions are viewed and perceived by the individual Muslim.

2.5.1. Theory adoption and justification

Pew Research Center (2015) reported that Christians are the largest religious group with 2.3 billion (31.2 percent of the world's population), and Muslims make up the second largest with 1.8 billion believers around the world (24.1 percent of the world's population). Due to the vastness of conceptual and empirical literature about ethical decision-making with a Judeo-Christianity background (that comprise Christianity and Judaism), and its use in this thesis, the similarities and differences between Judeo-Christianity and Islamic traditions need to be recognised. While Judeo-Christian and Islamic traditions are monotheistic (based on the belief in only one God), they differ in historical accounts that shape social values practised today. This difference has resulted in Muslims and Westerners with Christian backgrounds having quite different constructions of self and identity (Fischer, Ai, Aydin, Frey, & Haslam, 2010). The Christian core self is relatively individualistic; whereas the Muslim core self is oriented more toward the collective and shared social values among one's community. According to Fischer et al., (2010), the individualistic theme is dominant in Western psychology, where the story of the sacrifice of Jesus Christ sows a seed for the later idea that each Christian believer must take responsibility for his or her own personal sin, in order to face final judgment and gain eternal life. Fischer et al. maintain that Islam does not possess similar historical events. Muslims retained conventional socio-economic systems and an emphasis on group ties. Along these lines, the central purpose of the teachings of the Qur'an is to increase an individual's cooperativeness, selflessness, contributions, and participation in the community, and to encourage subordination to the Muslim community (Fischer et al., 2010).

In his treatise on Islam and Protestantism, Sukidi (2006) observes Weber's attempt to make a comparison between the two faiths. Sukidi (2006) articulates three important comparisons that are presented by Weber. First, Calvinist theology believes in predestination leading either to election or damnation. Accordingly, this led Calvinists to work hard as a duty, and the consequent business success or wealth were regarded as signs that they were among the elect. Islam, according to Weber, is the opposite of Calvinism because Islam believes in predetermination that concerns the fate of Muslims in this world instead. Lastly, Calvinists' notion of inner-worldly asceticism strongly encourages Calvinists to work harder, acquire money, save what they earn and re-invest the profits (Chalcraft & Harrington, 2001). In short, this all led to profit-making and successful modern capitalism in the late sixteenth century onwards. Islam was once again the opposite of Calvinism, as there is no inner-worldly asceticism in Islamic history. According to Weber, in the early days of Islam in the Mecca period, Muslims showed a tendency to withdraw from the world, then progressing into the Medina period, Islam became the religion of conquest (Weber, 1978). In contrast with ascetic Protestantism and particularly Calvinism that encouraged self-discipline, Islam did not lead to a systematically disciplined life among Muslims.

2.5.2. The Islamic worldview

Islam literally means submission to one God, the creator. To be a Muslim (i.e. one who submits) is to strive to fulfil the obligations prescribed for the sake of God. There should not be any other reason in worshipping or doing any good deeds other than the sole purpose to please God (Kamil, 2012). In fact, the Islamic declaration of faith is, "there is no god, but God and Muhammad pbuh is God's messenger" proclaims God's monotheism and affirms Muhammad pbuh as the prophet who brought the message of God. The

messages include the Qu'ran, the holy book in Islam (Böwering, 2012). Hence, the Islamic value system and Islamic ethics are based on the Qu'ran and Sunnah³, that are unchangeable regardless of time and space (Kamaluddin & Ab Manan, 2010). Muslims also perceive the constant presence of God in which they are inclined towards a self-check mechanism. Kamil (2012) mentions that the self-check mechanism serves as a reminder for individuals about their deeds and actions even in seclusion.

The Qu'ran mentions that God has created humankind in the best form and stature (95:4), in terms of which humankind has been endowed with physical, intellectual and spiritual potentialities which must be nurtured and developed to act in accordance with divine tenets commanded by God (Mohammed, 2007). Humankind is regarded as a *khalifah* (custodian) on earth (Qur'an, 2:30). As custodians, humans are entrusted the universe to bring harmony and justice (Qur'an, 28:77). The roles may vary from being parents to employees in companies; in which what has been entrusted to people will be asked on judgment day (Imam Muslim, 2000, Book 33, Hadith 24).

As a trustee of God's resources on earth, humankind has been given the free will to decide his/her own life. Unlike other creatures in God's universe, humans can choose their behaviour to be either ethical or unethical. However, to achieve God's favour and blessings, every believing Muslim must manage his/her free will to act according to the moral code laid out by God (Mohammed, 2007). Free will does not operate freely, but with responsibility. This sets a limit to what humankind is free to do, as no one can escape the consequences of his/her misdeeds. This is supported by Rehman and Askari (2010),

³ Sunnah refers to the sayings and approvals made by Prophet Muhammad pbuh.

⁴ The Islamic epistemology and ontology is further described in Appendix A.

who state that the goals of an Islamic society are societal welfare and socio-economic justice, in pursuit of making humankind one and supporting the unity of God's creation⁵.

Beekun (1997) states that Islam promotes the equal treatment of all living beings. For example, in hiring, promoting or any other decision where a manager is evaluating one person's performance against another's in an organisational setting, fairness and justice are essential. A *khalifah* is expected to mirror the quality of benevolence in his/her every-day life so that he/she is just and equitable. For example, at times that the business may not be doing well, the employee may have to endure a temporary reduction in his/her wages for the same amount of work hours (Beekun, 1997). Non-Muslim employees' beliefs should also be similarly respected.

The concept of humankind as custodian and servant is also reflected in the concept of nature. For Muslims, nature is seen as a bounty from God that must be utilised in accordance with God's command for all humankind (Kamil, 2011). Nature is a sign of God's existence and greatness. For example, the Qur'an (2:21-22) asks humans to reflect on the creation of the earth and the sky, rain, and fruits as provisions. Further, the religion of Islam outlines the rules and regulations that must be observed (Kamil, 2011). It is a reminder that God has set certain limits in life, and that obeying them will bring goodness to oneself and humanity. In the Qur'an (7:96), God has reminded human beings that there is a significant correlation between the behaviour of people (whether good or bad) and

⁵ For instance, the importance of social responsibility and justice is shown in the following hadith: "Allah's Apostle said, "Do you know who is poor?" They (the companions of the holy Prophet) said, "A poor man amongst us is one who has neither Dirham with him nor wealth. "He (the Prophet) said, "The poor of my ummah would be he would come on the day of resurrection with prayers and fasts and zakat but he would find himself bankrupt on that day as he would have exhausted his funds of virtue since he hurled abuses upon others, brought calumny against others and unlawfully consumed the wealth of others and shed blood of others and beat others, and his virtues would be credited to the account of one who suffered at his hands. And if his good deeds fall short to clear the account, then his sins would be entered in his account and he would be thrown in the hell-fire" (Imam Muslim, 2000, Book 45, Hadith 77).

conditions of the environment, including fellow mankind and other creatures (Mhd Sarif & Ismail, 2011).

The worldview of Islam encompasses both the *dunya* (the world or current life) and *akhirah* (the hereafter). The *dunya*-aspect is seen as a preparation for the eternal *akhirah*-aspect. In other words, Muslims see this world as a temporary place to live in, and believe that all their actions will be accounted for in the hereafter. Further, everything in Islam is ultimately focused on the *akhirah*-aspect without implying any neglect of the *dunya*-aspect; this world as the means of achieving a pleasing abode in the hereafter (Al-Attas, 2001; Kamil, 2011). Therefore, Muslims perfect their character not only to make the world a good place to live in, but also for the eternal life in the hereafter. Essentially, this results in Muslims' care in their actions in life, including behaviour in the workplace.

In addition, motivation is also reinforced through reward and punishment. The Qur'an states that, "So whosoever does good equal to the weight of an atom (or a small ant) shall see it. And whosoever does evil equal to the weight of an atom (or a small ant) shall see it" (Qur'an 99:7-8). This means that every single action, however small, shall be accounted for in the hereafter. Belief in reward and punishment restrict individuals' egoistic drives, to enhance community welfare, and to prevent a pleasure-driven life (Fischer et al., 2010). In fact, Ather, Khan, and Hoque (2011) conclude, after gathering evidences from a sample survey, personal interviews, and searches on published articles, that theories and factors of motivation of traditional management are insufficient to explain motivation under Islamic management,. This is because any Muslim employee's expectations are a mix of expectations of this materialistic world and expectations of the world hereafter. The scholars propose the Total Motivation Model, which is illustrated in

Figure 2-1. It shows that the core motivation lies in spiritual motivation. Additionally, materialistic motivation and spiritual motivation are not independent of each other; rather they are interdependent and interrelated.

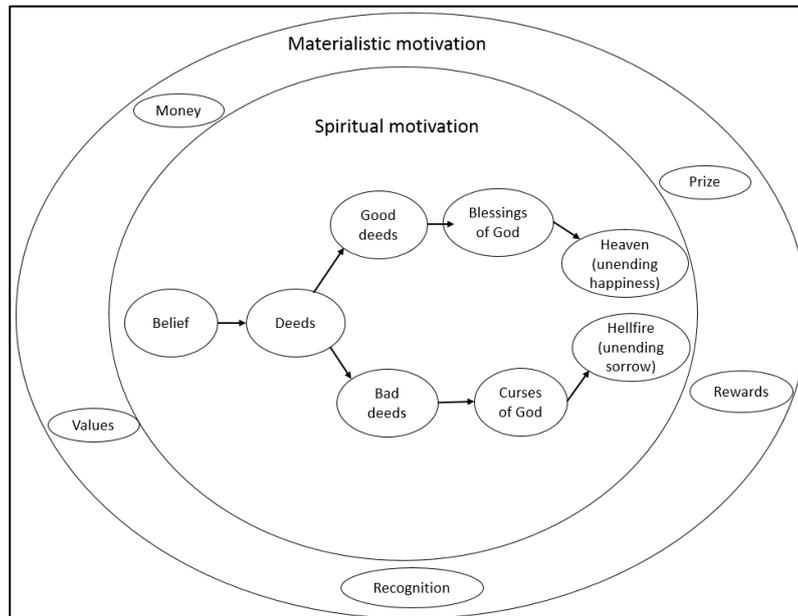


Figure 2-1 Total motivation model for Muslim employees (Source: Ather et al., 2011)

The segregation between materialistic and spiritual motivation is significant in the concept of work in Islam. Working is highly encouraged in Islam, and is perceived as a form of worship or religious duty (Ahmad & Owoyemi, 2012; Kamaluddin & Ab Manan, 2010; Rizk, 2008). For this reason, Muslims are instructed to undertake any work with determination in order to safeguard human needs (Ali & Al-Owaihian, 2008; Kamaluddin & Ab Manan, 2010) and contribute to the development of the society (Ali & Al-Owaihian, 2008; Rizk, 2008). The individual profit motive is not the chief propelling force of working (Siddiqui, 1981). Hence, excessive personal gain in the form of profit without fulfilling the responsibility of social obligations is discouraged, to the extent that work is considered as a type of *jihad*, which carries the meaning of struggling and exerting effort in the service of God (Ali-Karamali, 2008; Ali, n.d.).

2.5.3. The Islamic ethical system

The Islamic ethical system is based on divine commandments. The Qur'an uses many terms to describe the concept of goodness or good behaviour, all of which contribute to the formation of character: *khayr* (goodness), *birr* (righteousness), *qist* (equity), *adl* (equilibrium and justice), *haqq* (truth), *ma'ruf* (known and approved), and *taqwa* (piety). Therefore, ethics from an Islamic viewpoint are not simply religious morality reflected in the performance of rituals, but also cover all aspects of life, physically, morally, spiritually, in secular form, intellectually, emotionally, individually, and collectively (Al-Aidaros, Mohd Shamsudin, & Md Idris, 2013). Moreover, multiple scholars pinpoint the importance of social responsibility and justice in practising Islam (Beekun, 1997; Kamil, 2011; Mhd Sarif & Ismail, 2011; Mohammed, 2007; Rehman & Askari, 2010). Prophet Muhammad pbuh lived to set up a social system to exemplify the code of conduct through his practices in life (Mohammed, 2007).

Due to the intricate nature of Islamic ethical system and its governing principles, it is beyond the capacity of this thesis to fully discuss the subject. In the following pages, the discussion is confined to some specific principles of ethics in Islam that relate to the concept of *maqasid al-shari'ah* (the objectives of shari'ah), and its implication in business and management.

2.5.3.1. Maqasid al-shariah (objectives of the Islamic law)

The concept of *maqasid al-Shari'ah* dictates the moral code of conduct in Islam, which aims to establish justice through a set of norms, values and laws that govern all aspects of life, not only for the Muslim community, but all of humanity. The *Maqasid* are standards, criteria, values, and guidance rooted in divine revelation to be applied in

solving the problems that confront humankind and in guiding the direction of life, such as rulings, belief systems, the relationship between individuals and God, and relationships between people, as well as a system of ethics and morality (Kamil, 2012; Laldin & Furqani, 2013). Further, according to Rizk (2008), there are four sources of the *al-Shari'ah*. They are the Qur'an, the Sunnah, Islamic law (by Muslim jurists), and lastly an individual's own conscience when the path has not been clarified by the first three sources.

Protecting the public interest is one of the objectives of shari'ah, which refers to accruing benefit and avoiding harm to the society (Al-Ghazali as cited in Abdur-Rashid, Furber, & Abdul-Basser, 2013). Al-Ghazali mentions that there are five interests that conform to the objectives of shari'ah: preservation of religion, life, the intellect, lineage and property. Following the rules will set the standards of overall ethical behaviour for individuals, firms, community, state, and society (Iqbal & Mirakhor, 2017), and determine the overall correctness and value of decisions (Abdur-Rashid et al., 2013; Iqbal & Mirakhor, 2017). Al-Ghazali also outlines three levels of human needs which correlate to the five interests:

i. *Daruriyyat* (the primary needs)

The preservation of the five interests ranks as a primary need. According to Dusuki and Abdullah (as cited in Kamil, 2012), these elements are absolutely necessary for the proper functioning of a person's religious and mundane affairs, in which case their absence would create chaos and the collapse of society's normal order.

ii. *Hajiyyat* (the secondary needs)

Ibn 'Ashur (as cited in Abdur-Rashid et al., 2013) states that secondary needs level are ethical decisions which support the primary needs category, which must be

fulfilled in order for the community to obtain its interests and put its affairs in good order, where failure of fulfilment leads to disorder and hardship but without being an existential threat. An example by Kamil (2012) is lease and hire in economic transactions.

iii. *Tahsiniyyat* (the tertiary needs)

Ibn ‘Ashur (as cited in Abdur-Rashid et al., 2013) describes tertiary or virtuous needs as things which perfect and embellish the community, raise the quality of life, and make it desirable. An example of tertiary needs is giving charity.

The concept of *halal* and *haram* are significant parts of shari’ah. Their principles are designed to protect human from evil and to benefit him in all aspects of life. What is permissible (*halal*) is wholesome and pure and what is impermissible (*haram*) is harmful or can hurt. They are also designed to benefit everyone in the community and wider society in every period of time throughout succeeding generations (Mohammed, 2007). Therefore, impermissible things include activities or matters that are shameful or unbecoming; sins against self and trespass or excesses of every sort; treason against the true God; corrupting religion by superstition, etc. (Mohammed, 2007). The concept of *halal* and *haram* ranges from food intake to the concept of work, whereby doing what is permissible would be a form of worship (El Garah, Beekun, Habisch, Lenssen, & Adai, 2012).

2.5.3.2. Islamic business and management practices and work ethic

Islam has its own distinctive value-based ethical system for business dealings. The guidelines are dictated primarily by the notion of *halal* (lawful or permissible) and *haram* (unlawful or impermissible). Material pertaining to this subject (*halal* and *haram*) can be

found scattered throughout various chapters in several books of Islamic jurisprudence, and between the lines in the commentaries on the Qur'an and Sunnah. Further, a Muslim philosopher, Al-Shizary (as cited in Hammoudeh, 2012) states that Islamic ethical standards forbid the philosophy of the end justifying the means.

According to Mohammed (2007), prescription governing business ethics enumerates the general ethical rules of business conduct, identifies ethically desirable forms of business, and specifies undesirable models of transactions. This includes the observation by Witzel (2012), who states that Islam is strongly in favour of free and unregulated markets. In addition, Hammoudeh (2012) has listed the criteria of the perfect market, as identified by Abu Hamid Al-Ghazali, a renowned scholar of Islam. These criteria include freedom from monopoly, the existence of equitable and fair prices, transparent dealings with no deception, and a ban on dealing in forbidden commodities or materials. Islam also attaches great importance to the fulfilment of contracts and promises (Mohammed, 2007). The basic principles of truth, honesty, and trust are involved in all business dealings. The Qur'an states, "O you who believe! Fulfil (your) obligations" (5:1). Additionally, mutual consultation, *syura*, is an important principle of Islamic management. This principle urges a Muslim leader to seek the suggestions of his or her subordinates through consultations (Zaman, Afridi, & Saleem, 2013). When Walker (2004) compares *syura* with the democratic method, he finds that unlike democracy's participatory method that calls for a simple majority, *syura* calls for a consensus.

Work ethic is defined by Peterson and Gonzalez (2005) as the principles of conduct that govern a person's work-related behaviours. Ali and Al-Owaihan (2008) define Islamic work ethic as an "orientation that shapes and influences the involvement and participation

of believers in the workplace” (p.10). Since the early 1980s, the Islamic work ethic has received remarkable attention by Muslim researchers (Ali, 1988, 1992; Ali & Al-Kazemi, 2007; Rahman, Muhamad, & Othman, 2006; Yousef, 2000, 2001). Investigations would include the relationship of Islamic work ethics with organisational behaviour and employee job satisfaction (Yousef, 2001); with employee job satisfaction, organisational commitment and turnover intention (Ali, 2005; Rokhman, 2010). Ali and Al-Owaihah (2008) propose the framework of Islamic work ethic that consists of effort, team work, transparency and morally responsible conduct. Each is elaborated as follows:

- i. Effort refers to productive involvement in maintaining social and economic levels for individuals, family and society. Al Habshi and Ghazali (1994) assert that an important part of effort is acquiring knowledge before executing any action. The final step of effort, after an individual has done all he or she could possibly do, is to surrender and leave the matter to God, for God will give guidance in order to accept good or deficient consequences resulted from his or her effort (Ali-Karamali, 2008; Kamaluddin & Ab Manan, 2010).
- ii. Competition with good intention is encouraged in Islam where it is conducted fairly and honestly (Ali & Al-Owaihah, 2008). For example, the scholars maintain that trade and transaction should be conducted in an environment of trust and openness. For this matter, Kamaluddin and Ab Manan (2010) suggest the inclusion of a spirit of team work and brotherhood in competition. Brotherhood and team work present cooperation and equality of effort and opportunity to help each other to fulfill needs in this world and the hereafter.

- iii. Transparency refers to speaking the truth, in terms of which a person does not conceal anything that should be disclosed (Kamaluddin & Ab Manan, 2010). In fact, Ali and Al-Owaihah (2008) recognise that acts of deception limit freedom of action in the marketplace. Kamaluddin and Ab Manan (2010) give an example of the submission of a project progress report - the report must disclose true details and actual progress even if the project has problems. It is also a moral responsibility to give full measure in business (Ali & Al-Owaihah, 2008) and disclose any defects of products (Gillian, 1999).

- iv. Morally responsible conduct is urged due to the premise that humankind has been endowed by God with mental and physical capabilities to function as trustees of all earth's resources and humans themselves. As such, people need be trustworthy in order to carry out the trust given to him/her responsibly and faithfully. In terms of relationships, being trustworthy involves fulfilling the rights of another person, for example keeping promises (Abdurrahman, 2005); fulfilling obligations at the workplace in terms of timelines and quality (Gillian, 1999); and not allowing wastage, thus managing resources efficiently as well as utilising and distributing resources in conformity of God's prescriptions (Abdurrahman, 2005). Most importantly, actions need to start with the right intention, where they are sincerely for the sake of obtaining God's pleasure (Ali, 1988).

A study of Protestant work ethic (PWE) on Turkish Muslims who are living in the United States shows similarities and differences between Islam and Christianity. The study by Zulfikar (2012) found that similarities between these two traditions are evident in four distinct qualities regarding work ethic. Firstly, Muslim Turks scored a higher PWE value

than Protestants and Catholics in the hard work and success dimension. The scholar suggests this is because these Muslims believe in rewards for hard work and adverse consequences of the opposite. They also hold fast to the many chapters in the Qur'an regarding the virtue of work as well as Muhammad's pbuh sayings that equate work to a form of worship. Secondly, Muslim Turks' PWE scores are again higher than the other groups' for locus of control dimension. This result hints that values like "letting go of worldly pleasures" and "if there is no suffering, life wouldn't have any meaning", which are usually attributed to Catholicism, also have a place in Islamic values. The Islamic belief in the hereafter can explain this attitude. Muslims believe that their struggle to do good deeds and endure trials without complaining in this world would be rewarded in the hereafter. Thirdly, Muslim Turks also scored higher on the attitude toward saving money and time dimension as Islam prohibits every kind of waste and forbids usury. Lastly, they also have negative attitude toward the leisure dimension as both the Qur'an and Muhammad pbuh praise work and discourage idleness. Work is praised in Islam as a means to meet one's needs and to establish a balance between one's individual and social life, not just for the sake of work or as an end itself.

At the micro level, good Muslim businesspeople should be guided by their conscience and by God's written instructions to do the right thing by other people (Porter, 2010). Prophet Muhammad pbuh said, "Nothing is placed on the scale that is heavier than good character. Indeed, the person with good character will have attained the rank of the person of fasting and prayer" (At-Tirmidhi, 2003, Book 27, Hadith 109). The Prophet also said that the best Muslims are the ones who have the best manner and character (Al-Bukhary, 1997, Book 61, Hadith 68).

Alongside background information on ethical decision-making and the Islamic religion, equally important in this thesis is the nature of individuals, specifically the research on how individuals face and react to situations and thus make decisions. Some important aspects of this thesis derived from multiple perspectives of the study of individuals' decision-making, which will be discussed in the next section.

2.6. Individual decision-making – multifaceted perspectives

Extensive research on individual decision-making has been conducted in the area of psychology and economics. The psychology field of research aims to understanding human beings' decision-making through the different approaches within psychology, namely, psychodynamics, behaviourism, cognition, and humanist approaches (Stewart, 1994). From the economic perspective, the research interests are focused on how individuals make decisions primarily with consumers' expenditure, labour force decisions and decisions over such matters as wage claims and settlements (Baxter, 1993; Livingston & Quinn, 2007).

2.6.1. Individual decision-making in the field of psychology

Stewart (1994) articulates that a decision-maker is a person, who consists of wants, motives, beliefs, values, and experiences, among others things. In order to fully understand any given decision, and to understand the processes that led to that decision, it is necessary to have an understanding of the person's wants, motives, beliefs and other related factors to gain an insight into the decision-maker's unique world view. The decision taken by the decision-maker is also influenced by the context of the current situation which he or she is facing. This will emerge as an insight into the external factors that impact on a person's perception. Therefore, from a psychological point of view,

‘rationality’ becomes a subjective concept. A decision which appears irrational to observers can be rational to a particular decision maker given his/her perspective and the nature of the premise(s) on which logic is built.

From a psychological perspective, decision-making is viewed based on the categorisations of traditions within psychology. Four major approaches by Stewart (1994) will be looked into: psychodynamic, behaviourist, cognitive, and humanist.

The psychodynamic approach suggests that an individual’s decision-making is influenced by both psychological and social factors. In this case, ‘rationality’ will be subjective to an individual’s interpretation of reality. In contrast with the psychodynamic approach, behaviourists discount the facets of the mind and measure only overt behaviour, which, according to Stewart (1994), is primarily determined by social and environmental experiences. The third main approach in psychology is the cognitive approach, where individuals’ decisions are products of information processed from the environment and social surroundings (Ribeaux & Poppleton, 1978). In addition, previous experience, personal values and heuristics are part of the analysing tools used to simplify decision-making process made by individuals (Arnold, Robertson, & Cooper, 1991). The last approach is humanism that recognises that each individual is unique based on his/her experience and feelings (Roediger, Rushton, Capaldi, & Paris, 1987).

2.6.1.1. Psychodynamic approach

This view is based on the belief that individual human behaviour and psychological functioning are subject to biological influence through the operation of ‘instinctive forces’ (Arnold et al., 1991). These forces, which are also referred to as ‘drives’, act outside conscious thought and have a significant effect on individuals and their actions.

Early theorists in this tradition differed in their views on what drives exist and which are dominant in their influence. Sigmund Freud, who founded this approach, mentions basic propositions that include three facets of the workings of the mind or psyche. According to Stewart (1994), the basic analysis of these features helps to provide an explanation for behaviour and characteristics of decision-making of individuals. Stewart (1994) explains the three facets of the psyche as follows:

- i. The Id – this facet is the basic source of energy supporting both physical and psychological actions. The id seeks immediate gratification without reservation. Freud refers this as the pleasure principle.
- ii. The Ego – this facet develops in part as a result of experience. It seeks to restrain the impulses of the id through the reality principle which attempts to influence behaviour associated with instinctual drives in socially acceptable directions. The ego accepts the principle of delayed gratification.
- iii. The Superego – this represents development of a sense of morality and standards of behaviour. It is commonly referred to as the conscience. The superego develops during childhood and therefore, its standards reflect those of the child’s parents and aim to achieve perfection.

Therefore, the superego works to suppress urges and tries to make the ego behave morally (Albanese, 2002). According to scholars, the superego sets the boundary of internalised demands and prohibition, transgression of which will result in an individual’s experiencing guilt (Albanese, 2002). However, individuals’ varying degree of superego would result in differing abilities to experience guilt. For this, Albanese (2002) mentions that the feeling of guilt is considered to be an achievement. When guilt is being coped

effectively, it can have positive consequences in achieving goals, building better relationship, or helping individuals to adapt to new environments (Bagozzi, 2006). For instance, individuals with a high degree of ability to experience guilt are prone to feel repentant and remorseful (Agnihotri, Rapp, Kothandaraman, & Singh, 2012). Agnihotri et al. further suggest that in a business context, guilt is an emotion that is important in decision-making when salespersons are faced with an ethical dilemma.

2.6.1.2. Behaviourist approach

Stewart (1994) indicates that, in contrast with the psychodynamic framework, behaviourists discount the psyche, but include matters that can be observed and measured, i.e. overt behaviour. The behaviourist approach views experience within the social and physical environment as being the primary or sole determinant of behaviour. Two particular psychologists generally acknowledged to have been instrumental in founding the behaviourist tradition are J.B. Watson and B.F. Skinner (Arnold et al., 1991; Ribeaux & Poppleton, 1978).

Skinner (1961) proposed the Learning Theory, whereby the behaviour of individuals, including their approach to making decisions and the actual decision choices they make, is a function of what they have learned through experiences. Therefore, individuals will make similar decisions through similar processes in response to similar external stimuli that they have experienced. For that, decision-making is often the result of habitual and learned responses to environmental factors.

2.6.1.3. Cognitive approach

The cognitive approach includes some features of the psychodynamic and behaviourist approaches. It shares similarities with the psychodynamic approach in that it has an

interest in and acknowledgment of the role of internal mental process, and the cognitive approach also recognises the impact of environmental and social experiences on individual behaviour. In fact, Ribeaux and Poppleton (1978) comment that the basic idea of the cognitive perspective is the view that the individual is an ‘information processor’. Cognitive psychologists articulate that an individual’s behaviour can be understood as the outcome of processing data from the environment, and analysing the significance and meaning of that data. Concurrently with this process, interpretations of the data are influenced by previous experience. Therefore, psychologists conclude that the data might not be objective, but it is what being perceived by a particular individual.

Kelly (1955) suggests that experience shapes individuals’ personal constructs, which allow individuals to make sense of the world. Constructs, which are unique to each individual, are developed for, and about, physical objects, people in abstract, feelings and emotions, physical sensation, and others. Thus the same objective data will be interpreted as having different meanings by different individuals due to elements such as personal values. Related to personal constructs is heuristics (Hogarth, 1987). Arnold et al. (1991) conclude that heuristics and personal constructs are examples of ‘ready-made frameworks’ that individuals apply to processing information by means of classification, organisation, and interpretation of information.

2.6.1.4. Humanistic approach

The humanistic view is deemed to be holistic and contextual, whereby reality is merely an interpretation rather than recognition of an objective fact (Arnold et al., 1991; Hayes, 2012). Similarly, Stewart (1994) suggests that individualistic and unique interpretations will never produce a universal outcome. Therefore, the humanistic perspective goes further than the cognitive school of thought in attributing unique ‘world views’ to every

individual, each representing uniquely different realities. The humanistic approach also conceptualises ‘free will’ in each individual that provides the opportunity for (and responsibility for) the exercise of choice (Ribeaux & Poppleton, 1978). Moreover, humanists believe that individuals’ behaviour and decisions are motivated by a desire to fulfil their potential, i.e. to self-actualise. Two writers particularly associated with these central tenets of the humanistic perspective are Maslow (1962) and Rogers (1970). Overall, Stewart (1994) concludes that the humanists’ perspective of individual uniqueness pose a challenge in the study of decision-making (due to the unpredictability of outcome), but the view of individuals as conscious decision makers capable of exercising free will is noteworthy. Therefore, human behaviour is purposeful and goal directed, for instance towards personal growth and self-actualisation.

2.6.2. Individual decision-making in the field of economics

Neoclassical economics view individuals as rational agents who strive to maximise utility in any given situation (Baxter, 1993). Conversely, behavioural economics considers the psychological motivations of the consumer. For example, whilst individuals strive to fulfil their self-interest in making decisions, exceptions are observed in situations where individuals want to be treated fairly, and show a willingness to reward people who have treated them fairly and altruistically (Livingston & Quinn, 2007). Kahneman and Tversky (1979) developed the prospect theory, which proposes that individuals’ desires to maximise utility are constrained by uncertainty, like income and time (Baxter, 1993). Instead of being rational consumers by maximising utility, due to these uncertainties, individuals’ behaviours are geared towards avoiding loss, overvaluing their possessions, and making choices depending on how options are presented or framed (Livingston & Quinn, 2007).

In the 1950s and 1960s, economics moved towards the idea of the ‘rational’ individual. This perspective proposes that individuals are ‘expected utility maximisers’ and discounts emotional responses to situations. The basic assumption of rational behaviour is portrayed by utility maximisation and profit maximisation. Livingston and Quinn (2007) suggest that the standard neoclassical model of behaviour in economics assumes that people are self-interested, and only care about maximising their own wealth. With regard to information and information processing, Sontheimer (2006) suggests that neoclassical theory assumes consumers and firms to have all the information relevant to their decisions and unlimited processing capacity required to achieve their maximisation goals.

Behavioural economics looks for evidence about how agents – people, firms, governments – really do behave in practice. The focus is to identify the ways in which their behaviour differs from the predictions of the rational agent model (Ormerod, 2016). Livingston and Quinn (2007) explain that behavioural economics research realises limited information to be a common problem confronting human agents, especially to process vast amount of information. Further, contrary to the neoclassical framework, the scholars suggest that, despite individuals’ self-interest in decision-making, there are elements of reciprocity and altruism.

Baxter (1993) asserts that while consumers try to maximise their utility, the problem facing the individual is how best to satisfy their desires given the certain constraints such as real income, time and physical availability, among other risks and uncertainties. According to Levy (1992), prospect theory is one of the non-expected utility theories with an emphasis towards situations in which risk and uncertainty are dominant considerations. Prospect theory was formulated by Kahneman and Tversky (1979). The theory posits that

individuals evaluate outcomes with respect to deviations from a reference point rather than with respect to net assets levels (Levy, 1992). Levy suggests that the concepts are applied in foreign policy decision-making and the area of behavioural decision theory.

The main implications of this theory are:

- Loss aversion. People dislike losing more than they like winning. That is, they lose more utility from a loss of x than they gain utility from an increase of the same amount of x . This implies that people prefer the status quo (or another reference point) over a 50/50 chance for positive and negative alternatives with the same absolute value.

- Endowment effect. People tend to over-value items that they already have in their possession. Loss aversion explains this effect; people overvalue objects that they possess because the utility they lose from giving up what they already have is greater than the utility they gain from obtaining something that they did not have previously. Research shown that inexperienced collectors of sports memorabilia display an endowment effect, but dealers who are highly experienced in the market showed none (List, 2003, 2004).

- Framing effect. People may make a different choice depending on how the options are presented due to encoding of outcomes in terms of a reference point and differential treatment of gains and losses (Levy, 1992; Livingston & Quinn, 2007).

2.6.3. Individual decision-making in the field of management

The management discipline sees decision-making as its central focus (Jennings & Wattam, 1994a; Koontz, 1980). For example, decisions are essential in overcoming crises and allocating scarce resources in organisations, like human resources, finance, and technology. Harrison (1999) suggests that the framework of managerial decision-making is interdisciplinary, comprising philosophy, economics and statistics, sociology and social psychology, law, anthropology and political science, mathematics, and psychology. In addition, with many decisions in organisations being decided by groups, the complexity of decision-making is elevated by the forces of group interactions that exert more pressure on an individual (Lye, 1994).

Decisions are required so that an organisation can function, adapt, progress, take advantage of opportunities and overcome crises. Jennings and Wattam (1994a) state that appropriate decisions are central in areas such as resource allocation, managing competition, strategic decisions, and social responsibilities of the organisation. The foundation of the decision-making process lies in the objectives that give it purpose, direction, and continuity (Harrison, 1978; Nutt, 1992). With a clear mission and clear objectives, the management of any organisation will be able to plan and organise activities; managers are able to appraise the soundness of their decisions while they are being made; and objectives offer a framework for predicting and analysing managerial performance in pursuing successful outcome of decisions (Harrison, 1999).

Simon (as cited in Jennings and Wattam, 1994a) classifies decisions as programmed and non-programmed. Programmed decisions are decisions that are repetitive or routine, or which follow a definite procedure which has been established for making the decision,

for example, material sourcing. In contrast, decisions are non-programmed when they are novel, unstructured, and consequential. Jennings and Wattam (1994a) acknowledge that these terms refer to extremes in that there may be few decisions that are entirely programmed or non-programmed. However, the scholars suggest that the main decisions facing organisations may be described as being closer to non-programmed than programmed. This is because most problems have a considerable degree of ambiguity, where information is usually incomplete and a number of individuals are likely to influence the decision. Further, the decision itself may extend over a considerable period of time. Jennings and Wattam (1994a) also mention that modern organisations mainly use groups for making decisions. These groups may be in the form of the Board of Directors, the Senior Management Team, the Project Group, the Brainstorming meeting, utilising tools such as management science and management accounting systems in order to obtain more information and solve problems (Jennings & Wattam, 1994b). For certain decisions, despite liabilities, group decision-making processes tend to yield better decisions than individuals' decision-making.

Harrison (1999) suggests several major disciplines that influence the decision-making process. The qualitative and quantitative parts of decision-making are described below:

- i. Philosophy – A person's moral philosophy and his or her religious philosophy tend to indicate a person's value base, where people acquire values early in life and retain them throughout their life (Gurth & Tagiuri, 1965).
- ii. Psychology - Human behaviour is the outcome of conscious and subconscious selection processes. It reflects both the limitation of human cognition and the complexity of human's total environment. Thus, a choice is the result of the

decision maker's personality, values, emotions and his or her perceptions of people and the situation (Wilson & Alexis, 1962).

- iii. Law, anthropology and political science - Current and emerging legislation always influence the process of choice and regulate business dealings with stockbrokers, consumers, and the general public. Differences in religious beliefs and cultural backgrounds too affect the reception of a particular decision and bear on its eventual success. Therefore, the environment as a whole exerts undeniable influence on the managerial decision-making process as it influences the selection of objectives and bounds of search, constrains the selection of alternatives, and directly affects the acceptance of an implemented choice.
- iv. Sociology and social psychology - A broad range of social values merges, consciously and subconsciously, with the individual's personal values (Aldag & Jackson, 1975). Social groups include families, friends and peers, as a result of which many individuals may be forced to compromise to arrive at a consensus (Bower, 1965).
- v. Mathematics - Mathematics assist the process of decision-making process primarily through the development of models. The development of a mathematical model requires all variables, their weights and causal connections to be measurable and expressed in a quantitative form.
- vi. Economics and statistics - Economics and statistics apply to the decision-making process mainly through their focus on the concept of utility (Huber, 1980).

Information that is available is used in probability techniques especially in evaluation and comparison of alternatives. These evaluations will depend on the amount and type of information available.

In summary, it can be seen that individual decision-making is made of many components or variables, as each of the discussed perspectives has suggested. In management decision-making, the factors that are crucial link back to the perspectives of philosophy, economics and statistics, sociology and social psychology and many that were discussed earlier.

2.7. Unethical behaviour

This thesis is focussed on unpacking individual factors in ethical decision-making. However, the other side of the coin, i.e. knowing what leads to unethical behaviour is also crucial. According to Gino (2015), unethical behaviour can be both intentional and unintentional. This shows that many individuals start with good intentions but ultimately engage in unethical behaviour (Gino, Schweitzer, Mead, & Ariely, 2011). Four main barriers to ethical decision-making include: (i) moral disengagement; (ii) difficulty in recognising an ethical problem; (iii) cognitive biases and psychological tendencies; and (iv) ego depletion.

Individuals are more likely to make unethical decisions when they are morally disengage. Moral disengagement refers to the deactivation of moral self-regulatory processes that usually curb unethical behaviour (Bandura, 1999). According to Bandura (1999), self-regulatory mechanisms governing moral conduct do not come into play unless they are activated, and there are many psychological manoeuvres by which moral self-sanctions

are selectively disengaged from inhumane conduct. Moral disengagement may centre on the cognitive restructuring of inhumane conduct into phenomena that include moral justification, disavowal of a sense of personal agency by diffusion or displacement of responsibility, and disregarding or minimising the injurious effects of one's actions. For example, the study by Milgram (1974) has shown that when responsibility is not enforced, individuals may diffuse responsibility or unquestioned deference to authority. Diffusion of responsibility suggests that individuals will act in ways they would usually find unacceptable if an authority figure takes responsibility for the outcomes. In other words, according to Bandura (1990), good people can be talked into performing cruel deeds in deference to authority. Similarly, in Haney, Banks and Zimbardo's (1973) simulated prison experiment, college students were randomly assigned to serve as either inmates or guards and were given unilateral power. The experiment that was originally planned to be two weeks long had to be terminated in six days after pathological changes in participants were observed. Zimbardo, Maslach, and Haney (2000) contemplate that the experiment shows that good people can be induced to do evil things within the context of socially approved roles, rules and norms, a legitimising ideology, and institutional support that transcends individual agency. The scholars contend that some situations can exert powerful influences over individuals, causing them to behave in ways they would not have predicted. Various scholars have interpreted the experiment as a classic work in the effects of authority (Knoll, Schyns, & Petersen, 2017; Teper, Zhong, & Inzlicht, 2015).

One of the impediments in the rational framework of decision-making is the assumption of decision-maker's awareness of problems. This may not always be the case. As Jackson (1975) and McShane et al. (2013) point out, people have difficulty in recognising problems, therefore there needs to be a process of problem detection. For instance, from

an organisation's (or management) point of view, there are even impediments to problem identification (McShane et al., 2013; Robbins, Judge, Millet, & Boyle, 2014). As many decision-making situations can be morally ambiguous, moral awareness enables individuals to identify that a situation should be considered from a moral point of view (Jordan, 2007; Wurthmann, 2017). Therefore, scholars stress the importance of moral awareness in making ethical decisions (Martinez & Jaeger, 2016; Schwartz, 2016). According to Schwartz (2016), an individual must realise that he or she is faced with a situation requiring a decision or action that could affect the interests, welfare, or expectations of oneself or others that may conflict with one or more moral standards. Moral awareness is associated with moral behaviour and many other positive outcomes (Reynolds & Miller, 2015). Empirical research supports this idea shown in the study by Welsh and Ordóñez (2014) that used priming to raise implicit moral awareness and discovered that doing so reduced dishonesty.

Cognitive biases and psychological tendencies are also barriers to ethical decision-making, particularly with relation to bounded ethicality and conformity bias. The rationalist approach assumes that decision-makers are able to articulate all information to choose the best solution. However, Simon (1972) and many subsequent scholars argue against this and suggest that individuals suffer from bounded rationality due to limited and imperfect information-processing capabilities. The human mind cannot formulate and solve complex problems with full rationality, so people operate within the confines of bounded rationality. As a result, individuals construct simplified models that extract the essential features from problems without capturing all their complexity (Simon, 1997). Therefore, people make the best decision with the available information.

Simon (1997) uses the term 'satisficing', which refers to people seeking solutions that are satisfactory and sufficient as well as adequate for the current time and place, rather than aiming for the ideal decision (Robbins et al., 2014; Witzel, 2012). Bounded ethicality shares similarities with the conceptualisation of bounded rationality. It describes the systematic and predictable psychological processes that lead people to engage in unethical behaviours which they would condemn upon further reflection or awareness (Banaji, Bazerman, & Chugh, 2003; Banaji & Bhaskar, 2000; Tenbrunsel et al., 2010). Examples of bounded ethicality include over-claiming credit for group work (Caruso, Epley, & Bazerman, 2006), and racist and sexist behaviour (Chugh, Bazerman, & Banaji, 2005). Conflict of interest is also an example, whereby individuals tend to evaluate or judge the behaviours of others from a moral standpoint, while they fail to recognise conflicts of interest that they possess (Gino, 2015). Tenbrunsel et al. (2010) explain that when in high intensity situations, there is a strong visceral force at the time of action that makes individuals' behaviours more automatic and geared towards immediate, instinctive self-preservation.

Conformity bias is the tendency to imitate others, especially in-group members, in unethical actions, for example, personal internet surfing on company's time (Schwartz, 2017). This is because people perceive questionable behaviours exhibited by an in-group member or individual similar to them to be acceptable (Gino, 2015). This relates to moral rationalisation discussed by Schwartz (2017). Rationalisations permit people to maintain their moral identity, while they avoid experiencing emotions of guilt, or anticipatory shame or embarrassment. Rationalisation occurs when the majority of people are engaged in similar unethical activity (for example padding expense accounts), therefore there is no harm in following suit (Schwartz, 2017). This relate to incrementalism means that

what starts out as a minor ethical infraction eventually slides into more significant misconduct (Schwartz, 2017). Experiments conducted by Gino and Bazerman (2009) demonstrate that people are more likely to accept others' unethical behaviour when ethical degradation occurs slowly rather than in one abrupt shift. This effect can be partly attributed to biases that result in a failure to notice ethical erosion when it occurs slowly.

Ego depletion has an association with self-control. Self-control is paramount in order to resolve internal conflict between short- and long-term benefits of dishonest acts. For example, violations of ethical norms or standards, cheating, stealing and other forms of dishonesty arise from impaired self-control. Gino et al. (2011) discuss at length that self-control is also needed in controlling emotional expression, suppressing forbidden thoughts, and resisting tempting foods. Self-control is impaired, however, when an individual continuously exerts self-control without rest or replenishment. One of the experiments conducted by the researchers involved giving participants in depleted condition instructions on how to direct their attention to a video-clip on a computer, while participants in a no-depletion condition were not given any instructions. Next, participants engaged in problem-solving tasks which presented them with the opportunity to falsely report higher performance levels in order to earn more money. The results show that participants with depleted self-control were more likely to behave unethically by lying about their performance on a problem-solving task compared to participants whose self-control were not depleted. This shows that when self-control resources are depleted, people do not have enough cognitive resources to recognise the moral component of the decision they are facing, and thus give into the temptation to cheat.

Additionally, decision frames could be a potential barrier to ethical decision-making. A decision frame refers to the type of decision that individuals believe that they are making, specifically how the decisions are coded or categorised (Tenbrunsel & Messick, 2004). Schwartz (2017) suggests three frames in making decisions: economic frame (for oneself or in the interests of the company); legal frame (abiding by the law – this is prominent in bribery, anti-competition, fraud, intellectual property, privacy, sexual harassment, or discrimination); and ethical frame (principles of right and wrong). According to Tenbrunsel and Messick (2004), when a decision is coded as an ethical one, ethical considerations will be part of the decision process; conversely if the decision is coded as a business or a legal decision, other considerations such as profit or compliance might be more central to the decision process. Therefore, decision frames indicate the processing unique to the specific frame, in which the decision is being viewed, and entails different behaviours in different situations that occur (Messick, 1999; Tenbrunsel & Messick, 1999). Moreover, different frames induce different processing effects and, in doing so, have different effects on behaviour. For example a study by Tenbrunsel and Messick (1999) found that, within an ethical frame, cooperation among businesses with the authorities is high, whereas in a business frame, cooperation is determined by cost-benefit analysis. The scholars concluded that individuals with a business decision frame cooperate because it makes business sense to do so, as opposed to being an ethical thing to do.

2.8. Context of the study: Malaysia

This thesis was undertaken in Malaysia, a country located in Southeast Asia and consisting of 13 states and three Federal Territories. With a population of 32.2 million people, the majority of Malaysian citizens consists of the natives (67 percent, of whom

80 percent are Malays), Chinese (25 percent), with a remainder of Indians and other ethnicities.

In line with a multiracial population, there is also a mix of religions practised in Malaysia. While the official and main religion in the country is Islam (60 percent of the total population), others are free to practise the religions of their choice, which includes Buddhism (20 percent), Christianity (10 percent), and other religions such as Hindu, Confucianism and Taoism. Meanwhile, there is around 0.2 percent of population who do not identify themselves with any religion (Department of Statistics Malaysia, 2010). Abdullah (1994) observes that religious tolerance is the main factor attributing to inter-racial harmony in Malaysia even though inherent racial polarisation exists.

Malaysian culture exhibits a collectivistic society, based on Hofstede's survey on IBM employees to measure cultural dimensions (as cited in Goodwin & Goodwin, 1999). This means that Malaysians have high dependency of individuals on groups such as family members, extended families and extended relationships (The Hofstede Centre, n.d.). This dependency is expressed through group loyalty, where people are expected to put the group's welfare above their own (Goodwin & Goodwin, 1999). Malaysian culture also shows a stark power distance score measured across the 53 countries in Hofstede's study. This means that Malaysians accept a hierarchical and unequal distribution of power in the society (The Hofstede Centre, n.d.).

The collectivistic nature of the society is evident in the study of moral awareness in Malaysia. Rodzalan and Mohamed Saat (2016) report that students have a high level of ethics, but lower levels were reported when the situation is beyond their control and

involving their friends, based on the survey of 2,000 undergraduate students in six public universities in Malaysia. The inclination towards unethical action may be due to the nature of the ethical situation itself. For example, students appeared to have high tolerance of using office supplies as they may consider it not to be unethical behaviour. However, the study by Mohamed Saat, Porter, and Woodbine (2012) found that a moral education program among university students was able to elevate levels of ethical judgment ability. Results of this study indicate that socialisation and interaction with the work environment are significant determinants of improvements in principled reasoning process. This is supported by Karande, Rao, and Singhapakdi (2002) who conducted a cross-cultural study among Americans, Australian and Malaysian cultures. The scholars report that both societal environment (cultural, political/legal) and corporate environment influences the manner in which people evaluate and judge unethical actions. This means that society in general and, more specifically, organisations can shape the moral philosophies of individuals, thereby influencing ethical behaviour. However, Nga and Lum (2013) find that peer influence is not significant to unethical behaviour intentions. More significant influences are egoism, utilitarianism and magnitude of consequences. This study sampled students from private higher education institutions in which only 10 percent are Muslims.

However, treating all Malaysians as the same is not wise. There have been critics on the study by Hofstede, especially because Malaysia consists of multiracial communities. According to scholars, the main ethnicities have some differences, therefore the assumption of a homogenous society by Hofstede could be misleading (Fontaine, Richardson, & Yeap, 2002; Lim, 2001). For example, Lim (2001) reported that Malays are fatalistic and that they accept the will of God as the explanation for events, and believe that the future will take care of itself. The Chinese are presumed to have lower uncertainty

avoidance because they are believers in multiple religions at the same time. Fontaine et al. (2002) supported this view by demonstrating that Malay Muslims place a higher priority on religious values compared to Indians and Chinese. This is why this thesis focuses specifically on Muslims in Malaysia. This will enable the study of a specific tradition to be conducted.

2.8.1. Analysis of the country and the practice of Islam in Malaysia

Malaysia was known as Malaya, before independence from British colonisation. Islam arrived in Malaysia through the arrival of Arab and Indian traders in the 13th century. Prior to that, Malaya was infused with Buddhism and Hinduism cultures (Sidek, 2016). However, over the past three decades, Malaysian society has undergone radical change and transformation, including the practice of Islam in socio-economic and political make-up of the country. Many aspects of Malaysian society are influenced by Islam, ranging from banking, law, to education policy. The PESTLE framework will be implemented to take a closer look at the country's ethical issues and the practice of Islam. This consists of political, economic, social, technology, legal, and natural environment. Lastly, a study of organisational management will also be made, which will be relevant with the enquiry of this thesis.

2.8.1.1. The political environment

Malaysia is ranked as the highest amongst all Muslim countries based on the Overall Islamicity Index. This index was introduced by Askari and Rehman (2013), who demonstrate that Malaysia is ranked 38th among 208 countries being measured⁶. As mentioned previously, the goal of an Islamic society is societal welfare and socio-

⁶ The countries ranked first to 37th are non-Muslim countries.

economic justice, in pursuit of making humankind one and supporting the unity of God's creation. Therefore, this index reflects how closely a country embraces policies that are based on the Qur'an and Sunnah, in areas that include economics, law and governance, human and political rights, and international relations (Rehman & Askari, 2010). In the context of Malaysia, according to El-Affendi (2010), the 'Islamisation' programme adopted in the early 1980s and policies introduced by the government ensure that Malaysia adopts progressive Islamic doctrines. This effort was also combined with aggressive modernisation policies and encourage nationalism to promote inclusive and multicultural nationhood.

During the tenure of more than 20 years as the fourth prime minister of Malaysia, Mahathir Mohamed stressed the incorporation of religious values as a basis of economic development in the country (Haneef, 2001). The result of instilling Islamic values in government policy, particularly economic policy, include the establishment of interest-free banks, Pilgrims Savings Funds (or Tabung Haji), Islamic Economic Development Foundation of Malaysia, International Islamic University of Malaysia, and Islamic insurance. Other initiatives include, the incorporation of Islamic Consultative Body (that oversee national development programs that conform to Islamic values) and Inculcation of Islamic Values policy (to instil Islamic values among government employees) (Haneef, 2001). Mahathir believed that religion and culture play an important role in determining economic success. In 1991, he declared that Malaysia would not walk on the same trail that the West took in its journey to industrialisation and modernisation (Shamsul, 1997). Instead, Malaysia's path to become a developed nation would be "guided by spiritual, religious, and moral consciousness of the highest level" (Shamsul, 1997, pp. 220-221). For this, Esposito and Voll (1996) put forward a positive picture of contemporary Islam

practised in Malaysia and the benefits to the society, where the pluralistic state promotes Islam and has been a source of compromise, accommodation, and tolerance among the Malaysian society. Mahathir's administration tried to consider the demands of both Muslims and non-Muslims without jeopardising the relationships between both groups (Sidek, 2016).

When Abdullah Ahmad Badawi took over the Prime Minister's office in 2003, he carried on with Mahathir Mohamad's idea that Islam and modernisation must go hand in hand by instilling the idea of *Islam Hadhari* (civilisational Islam) (Sidek, 2016). Islam Hadhari stresses technological and economic competitiveness, moderation, tolerance, and social justice. The revival of this concept from ancient Islamic civilisation is an attempt to bring the Muslim community back to the true essence of Islamic principles, in order to restore and empower the Muslim community in a contemporary global situation (Gatsiounis, 2006). In addition, in February 2015, the country's sixth Prime Minister launched the first Syariah Index in the world to gauge the employment of Islamic principles in the country. The benchmarking covered eight main areas of judicial, economy, education, infrastructure, environment, health, culture, politics, and social (Bernama, 2015). Since then, the government has started to release policies and initiatives aimed at fulfilling the objective of Islamic principles.

The Malaysian government continues to stress moderation in practising Islamic teachings in order to promote unity among people of different races and ethnicities (Hanapi, 2014). Indeed, as one of the countries in the non-permanent United Nations Security Council seats for the 2015-2016 term, one of Malaysia's aims is to advocate peace and moderation continuously in a way that is widely accepted by the world leaders (Gabriel, 2014).

The Malaysian experience remains unique in several aspects. First, Malaysia escaped the fate of many Muslim majority countries, where confrontation between competing ethnicities or ideological camps has led to violence. The national election held in May 2018 witnessed a peaceful transition from 60-year-long ruling coalition to a new government (Heydarian, 2018; Rogin, 2018). Second, the confrontation between Islamism and the secular establishment has equally avoided violent escalation, with the exception of some elements on the fringe. While Islamist groups have been banned and subjected to harsh repression in the vast majority of Muslim countries, Malaysian Islamists remained part of the Malaysian democratic scene from before independence. With some room for improvement, El-Affendi (2010) believes that Malaysia is generally on the right track in relation to the role of Islam in politics.

2.8.1.2. The economic environment

In the economic sphere, Malaysia is well-known in the Islamic banking industry. Islamic banking was first introduced in July 1983, and has grown very rapidly. Malaysia is leading the Asian region that accounts for 22 percent of total Islamic banking in the world. Other countries that have major contributions include Indonesia, Bangladesh, and Pakistan (Rowley, 2017). Further, with the launch of an Islamic capital market, Malaysia has arguably become the epicentre of Islamic-style financial services (Abbott & Gregorios-Pippas, 2010). In fact, BMI Research shows that Islamic banking loans have been outperforming overall loans in the country over the past several years (*“Islamic banking”*, 2017).

In the business environment, Malaysia has lured international investors over the years through foreign direct investment made to the Malaysian business environment, where corporate social responsibility issues have gained increased attention (Haji, 2013). In

addition to the significance of corporate social responsibility activities to the public, a number of other possible causes of the increase in those initiatives include, amongst other factors, regulatory changes in the form of governance restructuring and the mandatory corporate social responsibility requirement in Malaysia (Haji, 2013).

2.8.1.3. The social environment

From a social aspect, Islam has been an integral part of the Malay identity and culture since the spread of Islam to Maritime Southeast Asia. Among others, Islam is infused into the society is through the education system. Islamic religious schools have existed for a longer time than Malay vernacular schools. These schools are extremely important because they have helped to provide the means by which Islam continued to flourish among Malays (Khoo, 1995).

Islam is a religion that takes on local features in the countries where it is practised. This has enabled a great deal of local societal characteristics to be incorporated in Islamic codes of conduct over time, and as a consequence there are variations among these countries in the interpretation of Islamic values (Tayeb, 1997). Therefore, it can be observed that Islam practised in Malaysia is practically moderate in comparison with that of the Middle East (Olivier, 2016). This suggests that the national culture also plays a part in practising the religion. National culture is a “collective programming of the mind which distinguishes the members of one human group from another” (Hofstede, 1980, p. 21). According to Poortinga (1990), national culture also places boundaries on human behaviour by defining acceptable and unacceptable behaviours. This is due to different sets of values, beliefs, ideas, attitudes, and morals that are ingrained in the national culture, and that guide individuals in terms of what are acceptable and unacceptable behaviours (Parboteeah, Bronson, & Cullen, 2005). Saudi Arabia and Malaysia, for

example, are both Islamic nations, but there is a vast difference between them in the way in which the two societies are organised and the kind of attitudes and behaviours which are expected of their people (Tayeb, 1997).

2.8.1.4. The technology environment

Malaysia has also experienced a dynamic change in the technology environment, especially in the field of computer ethics. Kasmoo et al.'s (2015) survey among Malaysians indicate that the majority of the respondents surveyed agree that science and technology should follow religious ethics. Masrom, Ismail, Anuar, Hussein, and Mohamed (2010) indicate that more than half of the respondents of their study are aware of computer misuse and abuse. Meanwhile, a study of attitudes towards ethical computer use at higher learning institutions in Malaysia highlighted the effect of individual characteristics such as the value that individuals place on Islamic work ethics, and their level in the organisational hierarchy (Mohamed et al., 2012). This demonstrates that attitudes toward computer use relate significantly to individuals' characteristics, where religious values are embraced.

With more youngsters accessing social media, the Malaysian government is introducing online security in schools to create good digital citizens (Chin, 2017). Internet users are getting younger, and the Education Ministry has taken measures towards strengthening digital resiliency, ensuring that children from as young as six years old are protected from growing online threats. This includes asking for parents' and teachers' consent before using the internet, computer, and mobile devices, following age-restriction rules when opening social media accounts, knowing about personal safety, and understanding the effects of disclosing personal information in cyberspace. While the government acknowledges that a wide spectrum of learning now involves technology; it is equally

important to promote a safe and healthy digital lifestyle to avoid cyberbullying and cybercrimes (Chin, 2017).

2.8.1.5. The legal environment

Malaysia has a dual judicial system, which was created under British colonialism. The impacts of this dual system can be seen in the barriers between the civil/secular legal domain and the religious, which have become increasingly blurred (Mohamed Adil, 2007). In 1988, for example, the Constitution was amended to clarify that the High Courts were to have no jurisdiction in respect of any matter within the jurisdiction of the Shari'ah courts; the Shari'ah courts is considered parallel, rather than a subordinate place in the Malaysian judicial system (Horowitz, as cited in Abbott & Gregorios-Pippas, 2010).

However, the Islamic law (or shari'ah) has jurisdiction only over matters involving Muslims, and is mainly concerned with aspects of family and inheritance (Hamayotsu, 2003). The Department of Islamic Development coordinates all matters with respect to the practice of Islam in the country, including legislation, standardisation, and education. The National Fatwa (Edicts) Committee governs all rulings in Islam. The committee, which consists of one expert (or *mufti*) appointed for each state in Malaysia, provides a variety of guidelines: from entertainment, gold investment, direct sales, to autopsy. The edicts are considered as an expert opinion for the welfare of the Muslim community in the country. However, they are not legally binding. All rulings by the National Fatwa Committee must be accepted by each state in order to be implemented, as the Malaysian Constitution states that matters regarding religion are under the jurisdiction of the states (eFatwa, 2015).

2.8.1.6. The natural environment

Malaysia faces many environmental problems that affect city dwellers, villagers, and the communities deep in the forest due to industrialisation and modernisation (Zaman, 2012). Rapid industrialisation has resulted in an increase of occupational health problems such as poisonous chemicals, gases, dusts among other things. Besides affecting the workers, this also affects the ecosystem (soil, ground, rivers, and animals), with the manufacturing industry as the critical industry (Zaman, 2012). However, many top managers in Malaysia face ethical dilemmas in their decision-making processes, in which they are likely to visualise environmental issues in legal rather than in moral terms (Weaver et al., as cited in Zaman, 2012). Zaman's study (2012), based on a survey of 150 companies in Malaysia, concluded that Malaysian manufacturing companies were committed to environmental ethics by virtue of regulations, financial information, and stakeholder information. However, the study suggested that ineffective inter-agency communication and coordination had caused an unsatisfactory enforcement of legislation. For instance, Moorthy and Jeyabalan (2011) suggest that a lack of concerted and coordinated efforts between river management agencies is one of the main factors contributing to river pollution. Therefore, even though Malaysia is one of the developing countries which is concerned about the natural environment parallel with the development of its industrial base (Zaman, 2012), some challenges remained unresolved.

2.8.2. The management environment

The motivation to earn an honest living for Muslims stem from the realisation that God is constantly observing them, and that good conduct will result in success in the current life and the life after death (Noor & Mohammed, 2016). In Malaysia, only a few researchers have attempted to identify the uniqueness of Islamic management, and in

particular human resource management as compared to the study on Islamic banking and finance (Noor & Mohammed, 2016).

Endut (as cited in Tayeb, 1997) presents findings from organisations that have conducted multiple efforts to bring Islamic teachings into organisations. One company offers its employees interest free loans for vehicle or house purchases, or for wedding preparations. Another organises Islamic study circles for managers, whereby participants get together once a week to discuss some aspects of Islamic teaching and socio-political issues, with the intention of developing Islamic personality. The objective is not so much on managing development, but more towards developing employees to understand Islam and its values. The same organisation sends female employees to courses about the role of women in Islam within the context of family (Tayeb, 1997). Endut found that all organisations placed a great emphasis on worship and had a prayer room. In one organisation prayers were compulsory and certain times had been set aside for that purpose. Most organisations held frequent religious sermons and used corporate culture to inculcate Islamic awareness among employees. In one company, the practice of supplication to God was conducted daily before and after working hours. In all the firms in Endut's study the management urged their subordinates to understand that they were accountable for their work, not only to the organisation, but also to God, and that their work was considered by Islam as a form of worship of God.

Muslim employers should be guided by their conscience and by God's written instructions to do the right thing by other people. They should pay a reasonable wage, charge a fair price, and be decently restrained in the way they spend their profits. They should also take care of the environment, God's handiwork around them. The Qur'an

specifically tells believers that God has put all that is in the earth under their command (Tayeb, 1997).

The Malaysian government managed to incorporate Islam into the nation's vision by flexibly and pragmatically interpreting and rationalising religious doctrines (El-Affendi, 2010). The important vision of the country is to be a fully developed country infused with strong moral and ethical values (Hasnah et al., 2015). Besides the Islamisation process, the steps to achieve this vision can be seen in different aspects in the macro-environment of Malaysia.

2.9. Summary

This chapter has presented the main theories that are related to the thesis, mainly taking ethical decision-making as the over-arching subject. Recent ethical decision-making theories stress the importance of emotions that work together with cognitive processes for individuals to make decisions. Gaps remain in conceptualising the relationships between religiosity and ethical decision-making and how it affects the implementation of Islamic religiosity at the workplace. Many theories of ethical decision-making are derived from the West, but this research primarily looks at how Islamic religiosity in Malaysia has been applied in the workplace environment. In parallel, an analysis of individual factors is an important consideration for undertaking this research. The review of the literature provides a solid foundation to undertake this research by incorporating both emotions and cognition. The next chapter will expand the relevant literature and propose a theoretical framework to address the research objectives of this thesis.

Chapter 3. Research framework and theoretical model

3.1. Introduction

The review of ethical decision-making theories from the West and from Islamic literature made in the previous chapter concluded that ethical decision-making is a product of both reason and emotion. Further, Muslim scholars suggest that ethical decisions involve intention and conscience. Building on the knowledge from the literature, this chapter presents the theoretical framework and the variables that are being examined in this thesis in order to investigate how Islamic religiosity influences ethical decision-making at the workplace.

3.2. Theoretical framework

Figure 3-1 depicts the theoretical framework of this study. It visualises the relationship between religiosity and ethical intention that is mediated by PIE, moral judgment, ego strength, intention and conscience. Altogether, 11 hypotheses were tested in this study. This framework is consistent with the conceptual framework proposed by Sulaiman, Toulson, Brougham, and Lempp (2017). The subsequent sections will explain each of the relationships and hypotheses in this framework.

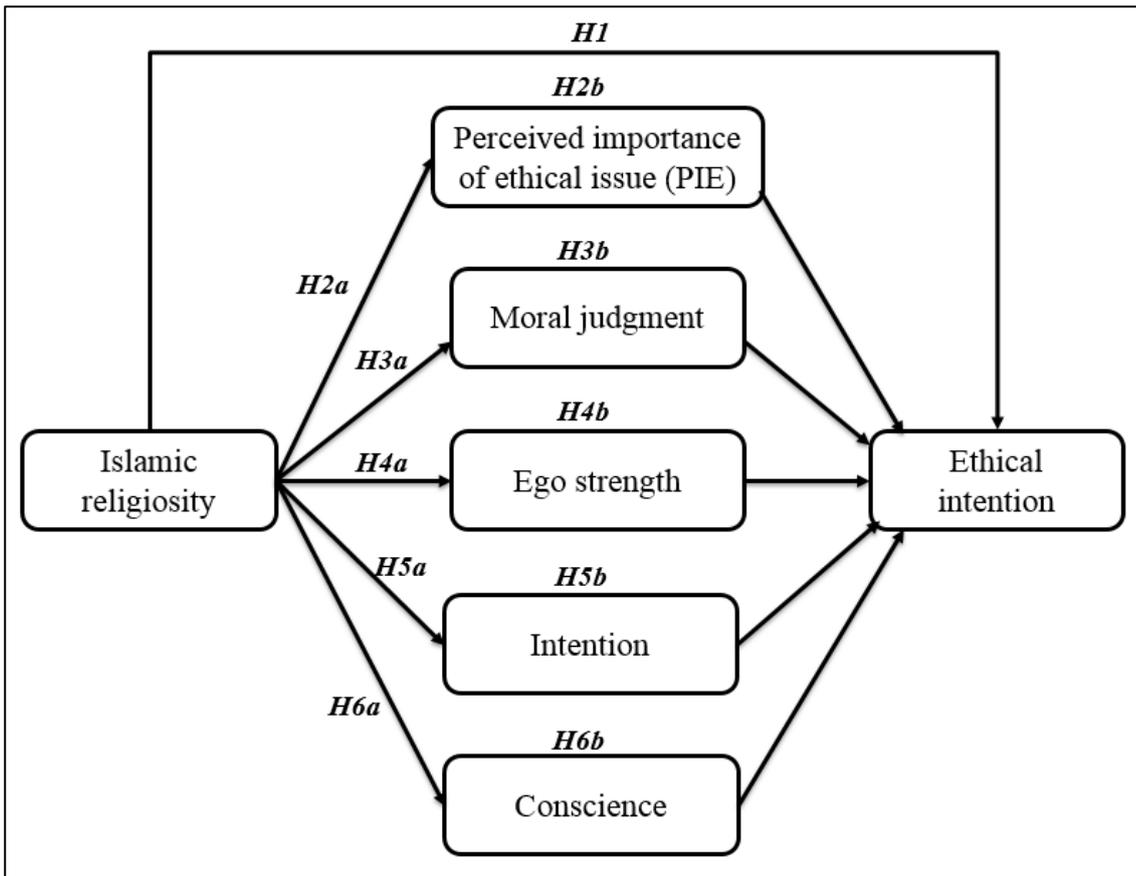


Figure 3-1 Theoretical framework for the study for the effect of Islamic religiosity in ethical decision-making.

3.3. The relationship between religiosity and ethical decision-making

In this thesis, ethical decision-making (the dependent variable) is operationalised as ethical intention. Ethical intention predicts the likelihood that an individual behaves ethically. This is based on social psychological theories of reasoned action (Ajzen & Fishbein, 1980), and on the theory of planned behaviour (Ajzen, 1991), where the immediate determinants of an individual's behaviour are the behavioural intentions. According to these theories, behavioural intention is a result of social pressure (to perform or refrain from a certain behaviour), and an individual's perceived behavioural control (i.e. the individual must find the behaviour in questions under his or her control). This concept corresponds to Rest's (1986) claim that the step prior to engaging in ethical behaviour will entail the establishment of ethical intention. Essentially, intent can be

described as the individual's internal decision in relation to an issue, and the closest prediction of the individual's behaviour (Ajzen & Fishbein, 1980).

Johnson and Coyle (2012) maintain that ethical intention has become a primary principle construct in understanding and predicting behaviour in ethical decision-making research and social psychology. In other words, if an action is judged as ethical, one is more likely to form an intention to perform it. Multiple scholars have used ethical intention to predict ethical decision-making (and resultant behaviour) in organisational settings (Mohd Yusoff et al., 2011; Rottig, Koufteros, & Umphress, 2011; Singhapakdi, Vitell, Lee, Nisius, & Yu, 2013; Spicer, Dunfee, & Bailey, 2004). For example, in a study in Malaysia, Mohd Yusoff et al. (2011) investigate the role of various personal and organisational factors (such as job satisfaction, code of ethics and rewards) against ethical decision-making (operationalised by ethical intention). Similarly, Spicer et al. (2004) measured intended behaviour with the likelihood of participant behaving in a similar manner in the scenario in the study.

Religiosity is the independent variable in this study. As discussed in the previous chapter, religiosity refers to the degree that religion is practised in terms of rituals and the values taught in the religions that are manifested in the daily lives of the adherents. Often, religiosity serves as a motivation to take a moral action (Weaver & Agle, 2002). With the definition of Islamic religiosity discussed in Section 2.4.1, this stresses a commitment to the fundamentals of the religion in all aspects of life. This is supported by scholars who maintain the role of religiosity as a reference point against which a person makes judgments and evaluations in daily life (Aleassa, Pearson, & McClurg, 2011; Newaz, 2014).

Further, according to Kamil (2012), faith and belief in God will predispose itself into good outward behaviour. Additionally, Kara, Rojas-Méndez, and Turan (2016) posit that religiosity makes individuals less willing to accept ethically questionable behaviours for fear of God’s punishment. Singhapakdi et al. (2013) report that religiosity has significant impacts on ethical intentions in a marketing situation. Therefore, this thesis hypothesises the following *H1* that is illustrated in Figure 3-2:

H1: Islamic religiosity has a direct relationship with ethical intention at work.

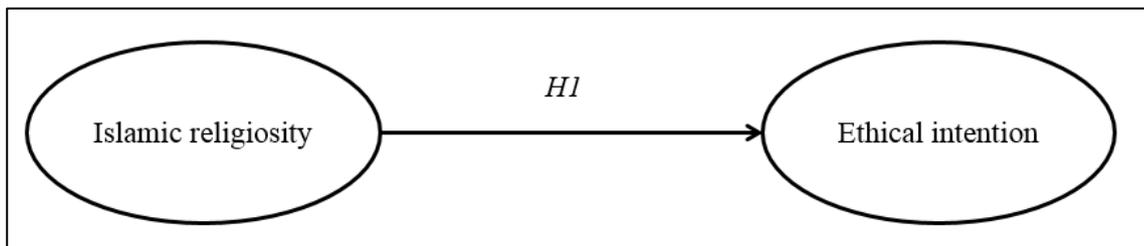


Figure 3-2 Diagram that illustrates the relationship testing for *H1*.

3.4. Influence of moderating effects

There are five individual factors that are being investigated in this thesis as mediating variables in the relationship between Islamic religiosity and ethical intention. The mediating variables are: perceived importance of ethical issue, moral judgment, ego strength, intention, and conscience. To recap, the first research objective is to test the influence of Islamic religiosity on the individual factors (here, the individual factors are treated as dependent variables), and the second research objective is to test these factors as mediating variables in the religiosity-ethical behaviour relationship. Each of these factors will be detailed in the subsequent sections.

3.4.1. Perceived importance of ethical issue (PIE)

The perceived importance of an ethical issue, as proposed by Robin, Reidenbach, and Forrest (1996) focuses on the characteristics of the issue from the individual's own perception. The scholars argue that the characteristics of issues "are likely to be perceived differently by different individuals or by the same individual over time, or by the same individual in different situations" (Robin et al., 1996, p. 18). The reason for these variations is due to the ethical sensitivity of the individual, the level of moral development of the individual, the values found within the people as well as the organisation, relationships, and factors that impact the physical environment (Robin et al., 1996).

According to Stewart (1994), perception is both a cognitive and psychological process when an individual interacts with his or her surroundings. It is a cognitive process to enable individuals to interpret and understand the surroundings, and it is psychological, whereby individuals select salient stimuli out of many. The scholar adds that perception is dependent on attention to the salient, memory of a related experience, heuristics or simple generalisations in processing information, and bias on the part of the individual. Huczynski and Buchanan (2010) support the view that perception originates internally, from individuals' personal and unique views. At the same time, perceptions are also influenced by the social and cultural environment. None of these internal and external factors are static, meaning that perception changes as those factors change (Huczynski & Buchanan, 2010). Therefore, the concept of PIE differs from Jones' (1991) theory of moral intensity (which was described in Chapter 2), which centred on the characteristics of the issue to determine the ethical decision-making of individuals. According to Schwartz (2016), any objective determination of issue intensity would be irrelevant unless the decision-maker himself or herself subjectively perceives the issue as being important.

Schwartz maintains that, if the issue is not considered to be important to a particular individual, then the ethical implications of the issue might be ignored altogether, leading to a lack of moral awareness. Robin et al. (1996) postulate that employees who are high in PIE have a strong tie between their ethical judgment and behavioural intention because of their commitment to the analytical process, or because cognitive calculus was undertaken. Further, the scholars suggest that PIE is personal and temporal in character to accommodate an individual's values, beliefs, perception, among other factors.

This thesis postulates that Islamic religiosity affects the perceived importance of ethical an issue. One of the concepts in Islam is the role of individuals as custodians on earth, which scholars assert to be focused on upholding justice and societal welfare (Mhd Sarif & Ismail, 2011; Mohammed, 2007; Rehman & Askari, 2010). Muslims also have to take consideration of the five interests of human needs outlined by the objectives of shari'ah (Section 2.5.3.1); whether the issues faced are primary, secondary or tertiary needs. Therefore, in relation to the first research objective (outlined in Section 1.2), this thesis predisposes hypothesis *H2a* and this is illustrated in Figure 3-3.

H2a: Islamic religiosity has a direct relationship with perceived importance of ethical issue.

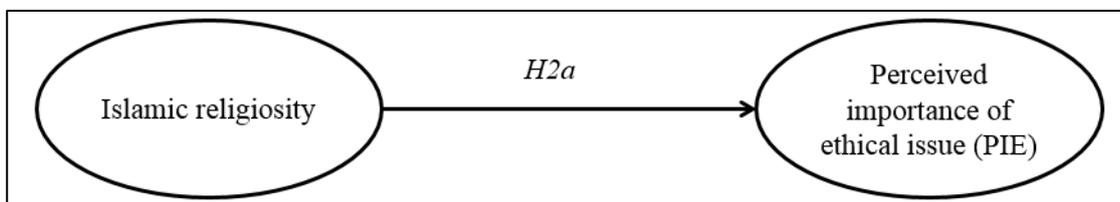


Figure 3-3 Diagram that illustrates the relationship testing for *H2a*.

Cronan, Leonard, and Kreie (2005) suggest that ethical models and studies should include PIE as a probable influence on attitude and behavioural intention. Valentine, Nam,

Hollingsworth, and Hall (2014) postulate that an individual's PIE influences his/her judgment about the morality of the situation, and consequently, his/her decisions about how to behave and commit to such action. The intentions to act ethically, as influenced by PIE, will then lead to the engagement of ethical behaviour. If PIE is low enough, it is assumed that the individual might allow contending influences to control decisions regarding an ethical intention.

The study by Leonard, Cronan, and Kreie (2004) on IT ethics among students also supports the notion that, when an ethical issue is perceived as important, the majority of respondents indicate that they would probably not behave unethically. Therefore, the scholars conclude that a person's judgment of the importance of the ethical issue consistently affected behavioural intention. Similarly, Singhapakdi, Salyachivin, Virakul, and Veerayangkur (2000) report that perceived ethical problem is a positive factor of Thai managers' ethical intention. This is supported by other scholars who found that the impact of perceived importance on attitude and on behavioural intention is significant (Cronan et al., 2005; Singhapakdi, 1999). Therefore, in relation to the second research objective (outlined in Section 1.2), *H2a* is extended to include the hypothesis below:

H2b: PIE mediates the relationship between Islamic religiosity and ethical intention.

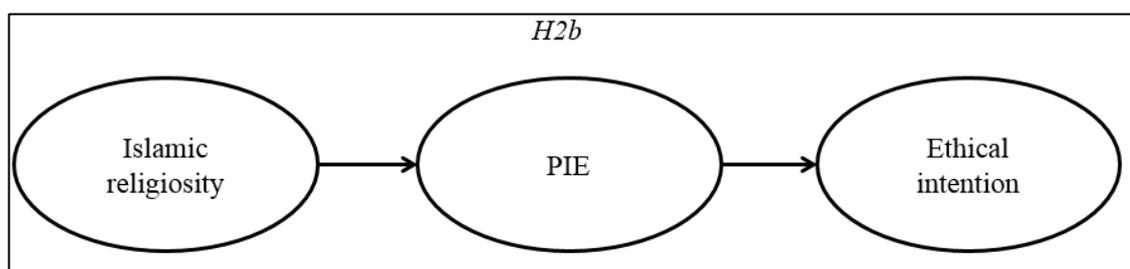


Figure 3-4 Diagram that illustrates the relationship testing for *H2b*.

3.4.2. Moral judgment

As a construct, moral judgment is defined in this study as the individual's personal evaluation of a certain behaviour or course of action (Reidenbach & Robin, 1990; Sparks & Pan, 2010). According to Neesham and Gu (2015), moral judgment can be referred to as a reasoning or analytical process or as an evaluative outcome. This study would look at how Islamic religiosity affects the product of an individual's personal evaluation, rather than looking at moral judgment as one of the components in Rest's (1979) ethical decision-making process. Moral judgment in this thesis refers to the ability to judge and the product of such judgment (Albertzart, 2013).

According to Kohlberg (1969), individuals progress through three levels of moral development: pre-conventional, conventional, and post conventional. Each area has two stages culminating in a principled justification for individual behaviour irrespective of cultural idiosyncrasies. Kohlberg believes the stages of moral development are universal, rather than parochial. That is, a person who reaches stage six has developed to the point that his/her moral compass is internal. So he or she generally will make ethical determinations based on a well-developed, internal ethical framework (Jackson, Wood, & Zboja, 2013). Krebs, Denton, and Wark (1997) demonstrate that when students were faced with personal and real life situations they use different forms of moral judgment, suggesting that the type of moral issue acts differently in context despite the fixed cognitive structures available to the person.

When confronted with a complex moral problem, people do not necessarily agree on what is at stake, and therefore, not surprisingly, they diverge in their judgments about solutions, advocating different courses of action (Rest, 1979). Further, Reidenbach and Robin

(1988) found that individuals do not use clearly delineated concepts of ethical philosophy in making ethical evaluations, because there is no single standard evaluation for all situations. Gielen and Markoulis suggest that moral judgment is formed with the internalisation of norms specific to various societies, that involve the process of social reinforcement, imitation of culturally structured behaviour, and identification with authority figures such as parents (as cited in Smith et al., 2009). Moral judgment is considered by scholars to be the most critical element in the ethical decision-making process (Albert, Reynolds, & Turan, 2015) and involves both intuition and emotion (Haidt, 2001; Neesham & Gu, 2015). Walker et al. (2011) found a positive correlation between religiosity and moral judgment.

The Islamic religion continuously urges Muslims to evaluate religion and the environment. Akrami (2017) contends that the Qur'an has shown some important manifestations of reasoning and logical inference concerning judgments of religious practice and theoretical theology (concerning God's existence, origin of the world, origin of man, and the life after death). For instance, the Qur'an (2:3) states that God has created the environment, the universe and events among others in this world as signs for human beings, and for them to interpret and reflect upon. Other verses in the Qur'an that encourage reflecting on the creations of God include (7:182-14, 22:46, 59:21).

Accordingly, Mhd Sarif (2016) maintains that the essence of Islam is under the guidance of revelation and reasoning. This is supported by Hill (2016), who suggests that Islam has a discursive tradition that encourages debates. Even though that there is objectivism in the religion of Islam, whereby Muslims believe that the Qur'an and Sunnah are ultimate guides, there are situations in this life, and specifically in the workplace context, where

right and wrong are not straightforward and where personal reasoning would be required and utilised. Therefore, to address the first research objective (as outlined in Section 1.2), this thesis predisposes that:

H3a: Islamic religiosity has a direct relationship with moral judgment.

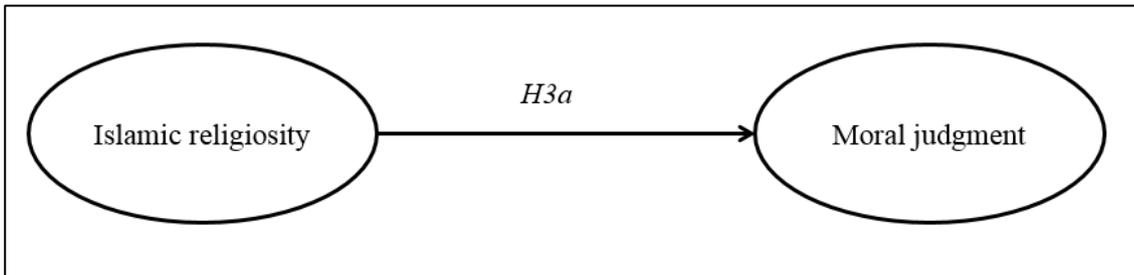


Figure 3-5 Diagram that illustrates the relationship testing for *H3a*

The study by Valentine, Fleischman, and Godkin (2016), which analyses relationships among unethical corporate values, found that moral judgment was positively associated with ethical intention. The scholars conducted the study on employees working for a variety of organisations in the United States. Other scholars also reported a strong association between moral judgment and ethical intention (Haines et al., 2008; Valentine, Godkin, & Mandabach, 2014). Therefore, the hypothesis below was constructed:

H3b: Moral judgment mediates the relationship between Islamic religiosity and ethical intention.

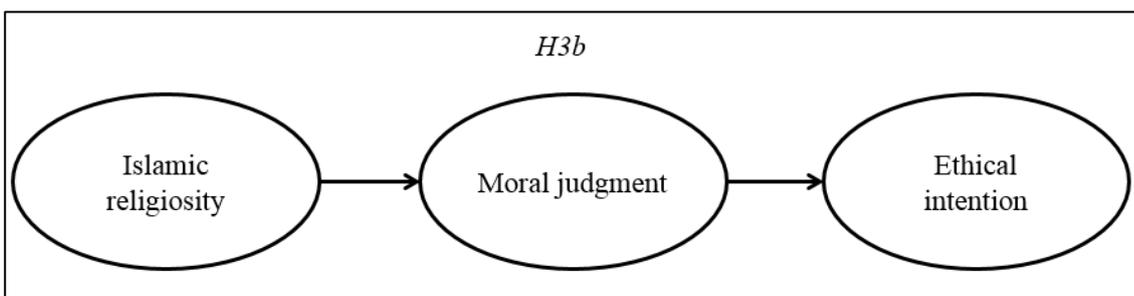


Figure 3-6 Diagram that illustrates the relationship testing for *H3b*.

3.4.3. Ego strength

Treviño (1986) defines ego strength as the strength of conviction or self-regulating skills, whereby individuals with high ego-strength have control over their impulses, and are capable of following their convictions, resulting in more consistent moral action. Other terms referring to ego strength include: self-control, self-regulation, self-discipline, willpower, effortful control, and inhibitory control (Duckworth & Kern, 2011). Scientists observe that most individuals value morality and want to be seen as ethical individuals; however, unethical behaviour persists due to the failure to resist temptations (Bazerman & Gino, 2012). In other words, scholars suggest that, in order to resolve the internal conflict between the short and long term benefits of actions, individuals must exert self-control (Mead, Baumeister, Gino, Schweitzer, & Ariely, 2009). An interview-based study conducted by LaMontagne (2012) showed that participants with a higher level of ego strength, particularly evident in their own personal values and their commitment to do the right thing, were less likely to be influenced by organisational pressures. Consequently, Vitell, King, and Singh (2013) suggest that the ego strength construct should be included in the discussion of emotions in ethical decision-making.

There are a number of studies that support the relationship between religiosity and ego strength. Religiosity facilitates self-control by providing standards for the individual, specifically in refraining from undesirable and morally questionable behavioural tendencies (Vitell et al., 2009) and through the sanctification of goals that are attributed to a sacred source (McCullough & Willoughby, 2009). Vitell et al. (2009) add that the said moral standards will provide motivation even when people are faced with difficult situations. McCullough and Carter (2013) observe that personality research suggests that religious people tend to score higher on measures of self-control when compared with

their less religious counterparts. Moreover, intrinsic religious motivation is associated with better self-control among Jewish, Christian, and Muslims, which suggests that these main religions discourage goals related to personal gratification and individuality (Ahmed, 2009; Vitell et al., 2009). Overcoming impulses is seen to be a major obstacle to spiritual progress in multiple religious teachings (Baumeister & Exline, 1999). A study by Hosseinkhanzadeh, Yeganeh, and Mojallal (2013) showed that there is a significant positive correlation between intrinsic religious orientation and religious attitudes with self-control. Generally, scholars found that intrinsic religious orientations have a positive correlation with high self-control, as opposed to extrinsic religious orientations, which have a negative correlation with self-control (Hosseinkhanzadeh et al., 2013; Vitell et al., 2009).

From the Islamic perspective, humankind is endowed with free will (*ikhtiyar*) that provides humankind with power and the ability to make choices in situations. However, Islam teaches a person not to be the slave of his/her desire. In the Islamic framework, although humans are free to choose, they are expected to abide by the commandments of God in order to gain God's favours and blessings and avoid His wrath by disobeying Him (Mohammed, 2007). Self-regulation is instilled when the Qur'an states, "God is closer to man compared to his jugular vein" (50:16). Therefore, Muslims are inclined towards a self-check mechanism in themselves, whether in their public or private lives. Other parts of the Qur'an mention the harm of uncontrolled desires (45:23) and the virtue of removing the ego (45:23).

Ego strength is reinforced with the motivation that every good deed will be rewarded and every bad deed will be accounted for. This will restrict individuals' egoistic drives, in

order to enhance community welfare, and to prevent a pleasure-driven life devoid of self-restriction (Fischer et al., 2010). The concept of punishment in the hereafter for bad deed serves as reinforcement for self-control to avoid unethical behaviour. Therefore, in relation to the first research objective (outlined in Section 1.2), this thesis predisposes that:

H4a: Islamic religiosity has a direct relationship with ego strength.

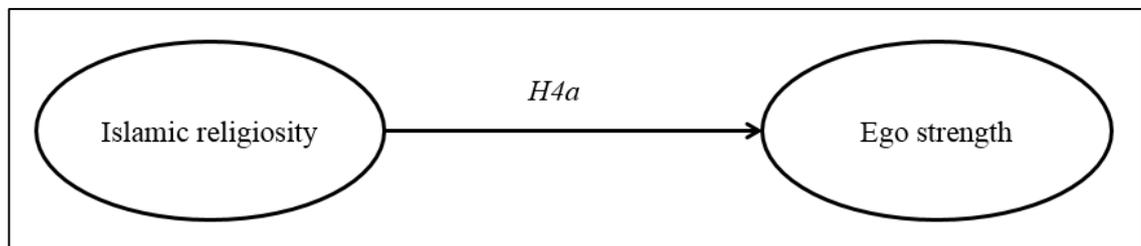


Figure 3-7 Diagram that illustrates the relationship testing for *H4a*.

Baumeister and Exline (1999) suggest that many socially problematic behaviours involve self-control failures, thus deeming self-control to be a necessary tool for people to behave ethically. So much so, the scholars propose that self-control is the master virtue, where virtues are considered to be based on the positive exercise of self-control, whereas sin and vice often revolve around failures of self-control. To add to that, as mentioned previously, self-control is paramount in order to resolve internal conflict between short- and long-term benefits of dishonest acts. For example, violations of ethical norms or standards, cheating, stealing and other forms of dishonesty arise from impaired self-control. According to the low self-control theory by Gottfredson and Hirschi (as cited in Aleassa et al., 2011), crime is viewed “as the natural consequences of unrestrained human tendencies to seek pleasure and avoid pain” (p. xiv). Aleassa and colleagues conclude that

an offender is a person who is insufficiently restrained, with the presence of opportunity and in the right context.

However, self-control is impaired when an individual continuously exerts self-control without rest or replenishment. An abundance of evidence indicates that activities requiring self-control such as emotion regulation, thought control, resisting temptation, or inhibiting pre-potent response tendencies can lead to decrements in self-control performance in domains such as eating and drinking (Frieze & Wänke, 2014). The strength model by Baumeister, Vohs, and Tice (2007) posits that self-control is a limited resource. The exertion of self-control in any task will temporarily reduce this resource, leading to self-control depletion, which increases the likelihood of subsequent self-control failure in any other task requiring self-control. Therefore, people regularly engage in irrational behaviour and impulsive actions because of drained self-control, even if they are aware of the consequences of the actions that they do. As their energy is depleted or redirected to some other task, people lose their ability to control themselves (Baumeister, Muraven, & Tice, 2000). As discussed in Section 2.7, ego depletion refers to the lack of cognitive resources available to counter irrational impulses (Garrett, Klemme, & Wilkins, 2014). The depleted self-control might force individuals to switch to automatic responses (Alós-Ferrer, Hügelschäfer, & Li, 2015). One of the ways to buffer the self-control depletion effect is a brief period of personal prayer (Frieze & Wänke, 2014).

Self-control represents a personal capacity that supports individuals in regulating their behaviour, for example high levels of self-control prevent lying about problem-solving performance (Gino et al., 2011) and prevent unethical consumer behaviour (Arli & Leo, 2017). Taken together, this exemplifies the inter-relatedness among religiosity, ego

strength and ethical intention. Therefore, in relation to the second research objective (outlined in Section 1.2), this thesis hypothesises:

H4b: Ego strength mediates the relationship between Islamic religiosity and ethical intention.

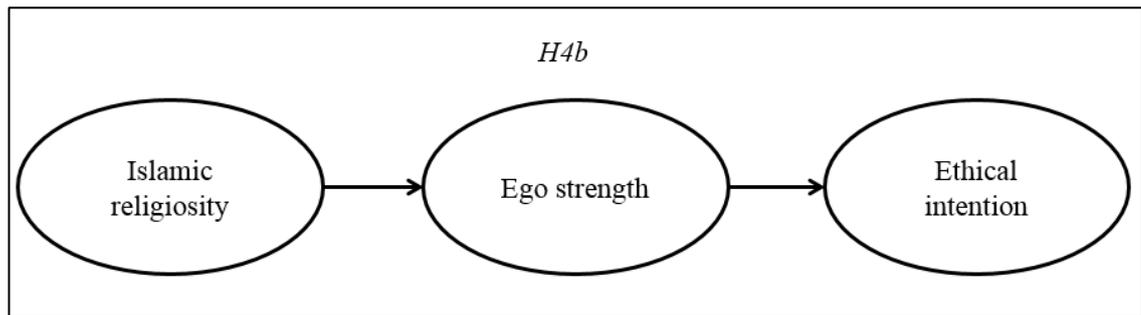


Figure 3-8 Diagram that illustrates the relationship testing for *H4b*.

3.4.4. Intention

Intention is a spiritual component of the soul and heart of mankind that triggers deeds, decisions and action. In Islam, the reward from God is based on the intention of performing any action (Al-Bukhary, 1997, Book 2, Hadith 47). Prophet Muhammad pbuh mentioned that every decision or action is grounded in the soul and the heart of the decision-maker; so that positive values will be observed in the actions that they do, and vice versa (Al-Bukhary, 1997, Book 83, Hadith 66).

The intention construct differs from ethical intention, which is the dependent variable in this thesis. The third step in the Rest's (1979, p. 101) four-component model by refers to the "degree of commitment to taking the moral course of action, valuing moral values over other values, and taking personal responsibility for moral outcomes", and is the a construct closest to measuring actual behaviour (Elango, Paul, Kundu, & Paudel, 2010). From the Islamic perspective, intention refers to the purpose or motive of doing

something and the rewards will be based on what each person has intended (Al-Nawawi, 2003, Hadith 1).

Muslims are urged to start any action with the right intention for the sake of obtaining God’s pleasure (Ali, 1988), and this will be accepted in the quality of rituals and prayers (Mhd Sarif & Ismail, 2011). Further, intention is not simply a statement of the tongue nor a thought in the mind. Instead, intention is the driving force in the heart towards performing a deed that is in accordance with a sound goal of bringing benefit or repelling harm, at present or in the future ("*Sincerity in intention*," 2016). This is supported by Iqbal and Mirakhor (2017), who contend that intention plays a critical role in determining the legal aspect of the action. Islam recognises the moral significance of intention in advocating sincerity in intent. Iqbal and Mirakhor (2017) maintain that, “each virtue is judged in light of the intention behind in the practice of the virtue. The distinction between having intention to serve humanity and the betterment of society as opposed to achieve personal gain could make an action ethical or unethical” (p. 63). Therefore, to address the first research objective (outlined in Section 1.2), this thesis envisages the hypothesis *H5a* below.

H5a: Islamic religiosity has a direct relationship with intention.

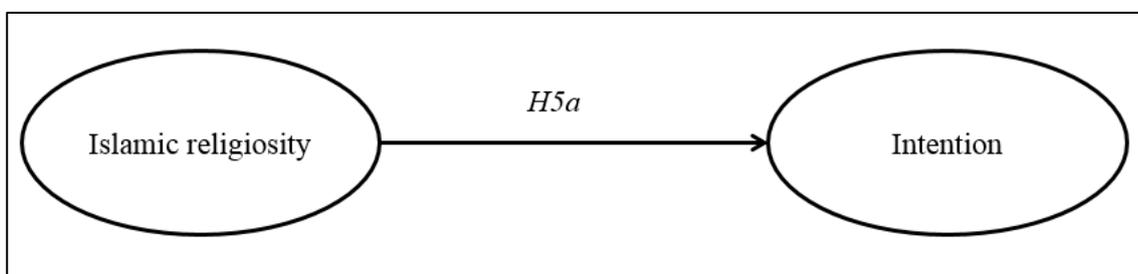


Figure 3-9 Diagram that illustrates the relationship testing for *H5a*

Further, as previously discussed in Section 2.5.3, Islamic ethical principles place high importance on having good intentions at the workplace. Iqbal and Mirakhor (2017) stress that the shari'ah judges the virtue of justice not only by a person's material performance, but also be the essential attribute of the intention with which he or she enters into. This intention consists of sincerity, truthfulness, and insistence on rigorous and loyal fulfilment of what he/she has consented to do (or not to do). This demonstrates the close links of Islam, divine intention and good conduct.

The relationship between intention and ethical intention is also supported by the ethical decision-making model by Hunt and Vitell (1986). The scholars posit that moral judgments of people in decision situations influence their behaviours because of intentions. That is, people generally intend to act consistently with their beliefs as to their perception of the most ethical alternative. The Hunt–Vitell model also proposes that moral judgments of individuals will sometimes differ from their intentions because their teleological evaluations also directly affect their intentions. That is, though an individual may perceive a particular alternative as the most ethical alternative, the person may intend to choose another alternative because of certain preferred consequences. The model posits that intention is the area over which individuals have control, but situational constraints may result in behaviours that are inconsistent with intentions and ethical judgments.

The teachings of Islam can be aligned with the theory by Hunt and Vitell (1986). While Islam teaches that both the intention and consequences are important parts of a Muslim's action, all outcomes belong to God (Mohammed, 2007). Therefore, salvation to God and the responsibility of humankind in Islam that was previously discussed as free will in Islam directs Muslims to strive to perform the best that they can with the right intentions,

and the consequences of that intention and action will be in the hands of God (Mohammed, 2007).

Good outward behaviour in Islam reflects the goodness of internal behaviour. The embodiment of goodness in internal behaviour is belief in God. Faith determines actions, and both faith and actions shape the personality (Kamil, 2012). Ibn Tamiyah mentions that the core of faith is located in the heart of the believer, and the branches of this faith are reflected in what can be observed when the Muslim fulfils outwardly the demands of the five pillars of Islam (as cited in Kamil, 2012). Therefore, the above argument results in the development of the following hypothesis to address the second research objective (outlined in Section 1.2):

H5b: Intention mediates the relationship between Islamic religiosity and ethical intention.

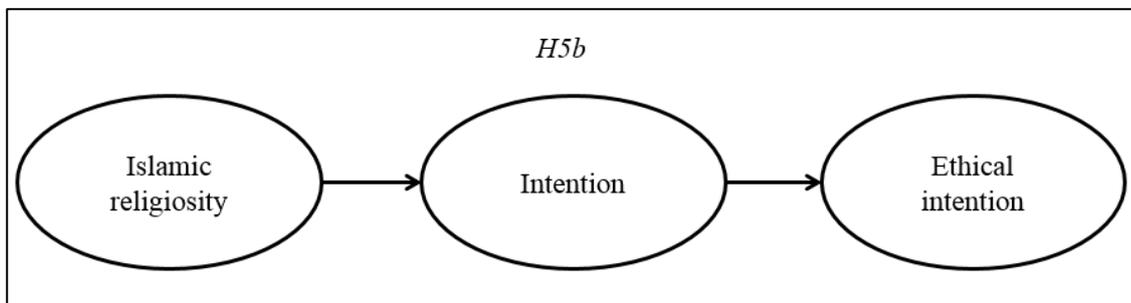


Figure 3-10 Diagram that illustrates the relationship testing for *H5b*.

3.4.5. Conscience

Conscience is related to the human soul containing both malicious and tranquillity (Picken, 2005). Lawrence and Curlin (2007) point out that definitions of the conscience differ between Abrahamic religions (Christianity, Islam and Judaism) and those stemming from a secular moral tradition. In each of the Abrahamic religions, right and wrong are divinely established categories, where the conscience enables a person to

discern. Within Christianity, Judaism, and Islam, the conscience may be understood as enabling moral agents to know whether an act conforms to the divine law, that is, to God's standard of right and wrong. Mhd Sarif and Ismail (2011) suggest that from the Islamic perspective the role of conscience and intention are crucial in ethical decision-making. The scholars define conscience as a reflection of the sensitivity a person has towards the situation he or she is facing, and his/her environment. This sensitivity originates from the soul and heart; whereby deep conscience would cause a person to reflect before making a decision by considering its consequences towards other people.

The revelation from God is a divine refinement of one's conscience. According to Lewis (1965), it is through revelation that moral insight is refined expressively for God, and by which humans come to recognise His dealings with them. Rizk (2008) echoed that in Islam, an individual's own conscience guides Muslim ethics when the path has not been clarified by the Qur'an, Sunnah and religious scholars. Taken together, in relation to the first research objective (outlined in Section 1.2), hypothesis *H6a* was constructed and illustrated in Figure 3-11.

H6a: Islamic religiosity has a direct relationship with conscience.

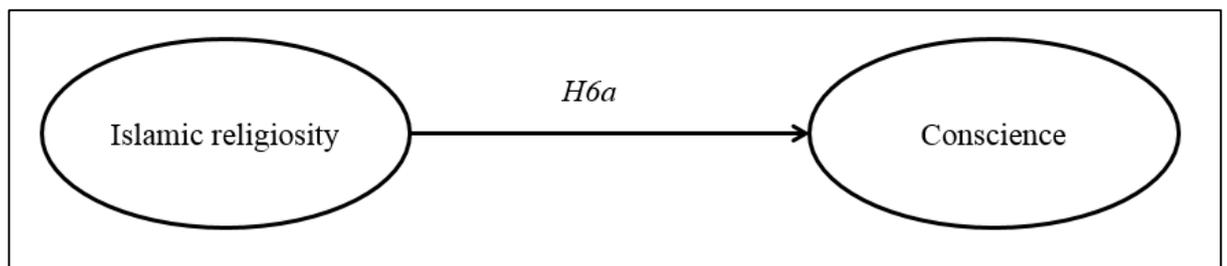


Figure 3-11 Diagram that illustrates the relationship testing for *H6a*.

Laible, Eye, and Carlo (2008) acknowledge that conscience is a complex and multifaceted construct and likely includes a number of skills, moral emotions (such as guilt, shame and

empathy), internal regulators of behaviour, and, moral reasoning. Guilt is conceived as a more private experience arising from self-generated conscience (Garrett, 2014). This is supported by Johnson et al. (1987), who posit that guilt is a private experience that does not involve other people or what they might think. According to Goetz and Keltner (2007), the antecedents of guilt involve direct harm to another, brought about by lying, cheating, neglecting another, failing to reciprocate, overt hostility, infidelity, or not helping others. Therefore, guilt's primary elicitor is self-perception of responsibility for an untoward outcome or state of affairs, which can be due to insufficient effort on part of the individual (Ferguson, Brugman, White, & Eyre, 2007).

Tilghman-Osborne, Cole, and Felton's (2010) analysis of 23 definitions of guilt found that most theoreticians agree that guilt has moral implications in which one is troubled by a transgression that violate one's sense of right and wrong. Most definitions agree that guilt involves moral transgression. Guilt serves as infused signals to reconsider one's wrongdoing or failures in light of cherished values and standards of effort (Ferguson et al., 2007). According to Tangney, Stuewig, and Mashek (2007), even actual behaviour might not be necessary for moral emotions to have effect. People can anticipate their likely emotional reactions (e.g. guilt vs. pride/self-approval) as they consider behavioural alternatives. Thus, self-conscious moral emotions can exert a strong influence on moral choice and behaviour by providing critical feedback regarding anticipated behaviour. Steenhaut and Kenhove's (2006) study in consumer ethical decision-making found that even consumers who do perceive certain unethical actions as appropriate, might be motivated to do the right thing due to anticipated guilt. The study by Steenhaut and Kenhove (2006) deepened the model by Hunt and Vitell (1986), that was previously discussed, by establishing the notion of anticipated guilt as an integral part of consumers'

ethical decision-making process. The H-V model posits that, when behaviour and intentions are inconsistent with ethical judgments, one of the consequences will be feelings of guilt.

In fact, conscience is often operationalised as some combination of guilt-related affect, an orientation toward reparation, and internalised compliance. Further, Baron (1992) proposes that anticipated guilt is driven partly by moral belief. In a study of guilt among Muslims, Abu-Hilal, Al-Bahrani, and Al-Zedjali (2017) found that religiousness is an important predictor of the sense of meaning in life for college students in Oman. Feeling guilty due to sins may occur to a Muslim when the Muslim does not abide by God's rules, in addition to the perceived punishment in this life or hereafter. The result is a lack of meaning in life that leads to stress and anxiety. Good actions are important because they establish a good relationship with God. The scholars found that Muslim Omani college students who scored high on guilt also scored high on religiousness; and seeking forgiveness from God to resolve the sense of guilt is still within the program of faith even if minor and occasional deviations from the rules of God may happen. This is how conscience (and specifically guilt) connects the religiosity construct with ethical intention. Therefore, to address the second research objective (outlined in Section 1.2), this thesis predisposes that:

H6b: Conscience mediates the relationship between Islamic religiosity and ethical intention.

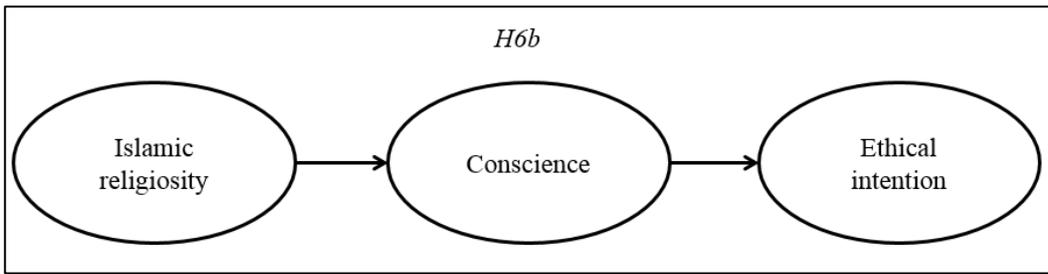


Figure 3-12 Diagram that illustrates the relationship testing for *H6b*.

3.5. Summary

This chapter has conceptualised religiosity and five mediating variables (PIE, moral judgment, ego strength, intention and conscience), while treating ethical intention as a dependent variable that closely predicts ethical behaviour. Eleven hypotheses have been formulated to be tested in this thesis. While some relationships that are being investigated have some precedent in ethical decision-making studies, the literature on the effects of intention and conscience in ethical decision-making is scarce. Table 3-1 lists the variables under study in this thesis. The following chapter discusses the research methodology for the study.

Table 3-1 List of variables investigated in this thesis.

<u>Independent variable</u>	<u>Mediating variables</u>	<u>Dependent variable</u>
Islamic religiosity	PIE Moral judgment Ego strength Intention Conscience	Ethical intention

Chapter 4. Research method

4.1. Introduction

This chapter provides in-depth discussions on the methodology selected for the current study. Historically, researchers use the terms methods and methodology interchangeably (Hussey & Hussey, 1997). However, methods refers specifically to the various means by which data is gathered and analysed and methodology is the overall approach taken for the research and the theoretical underpinnings of the researcher (Hussey & Hussey, 1997). Mason (2017) further bifurcates the concept of methodological strategy from methods by highlighting that a specific method is part of the strategy. Keeping all of this in mind, this thesis refers to research design, the approach taken, the methods chosen for data collection and various analysis methods as part of methodology of the thesis.

The objective of this thesis is to investigate how Islamic religiosity influences an individual to make ethical decisions at the workplace. The hypotheses developed in the previous chapter explained the nature of the relationships between the independent, mediating, and the dependent variables, i.e. religiosity affects the five individual factors (perceived importance of ethical issue, moral judgment, ego strength, intention and conscience), and explained that this relationship subsequently predicts ethical decision-making at the workplace. Following the introduction, the chapter will present the philosophical stance of the researcher, justification for quantitative research approach, sampling design, measurement design, and approaches for data analysis.

The research method adopted in this study attempts to address some concerns of previous scholars with respect to empirical studies involving the relationship between religiosity and ethical outcomes (Giacalone & Jurkiewicz, 2003; Parboteeah et al., 2008). These

scholars have criticised the narrow degree in the measurement of religiosity, the lack of a sound theoretical model, and overuse of attitudinal measures. Vitell (2009) also comments that research in the area of religiosity and other behaviour related issues has focussed mainly on samples of students. Therefore, these concerns are being considered in sampling and measurement design, and the analysis approach selected for this thesis investigation.

4.2. Philosophical stance

Every research project is based on the underlying philosophical stance regarding what constitutes valid knowledge and the method(s) that are appropriate for the development of the knowledge in a given area of research. Consequently, it is very important to know what these philosophical assumptions are in order to conduct and evaluate any research investigation. This section discusses the philosophical stance for the study under consideration.

Terre Blanche and Durrheim (1999) argue that the process of research comprises three dimensions: ontology, epistemology and methodology. The research paradigm is an all-inclusive system of interrelated thinking and practices that define the nature of an enquiry along these three dimensions. Kuhn (2012) defines a paradigm as a set of values, beliefs, and assumptions that a group of researchers have in common regarding the nature and conduct of research.

A person's worldview is normally expressed in terms of ontological and epistemological commitments that have significant influence on aspects of reality. According to Crotty (1998), epistemology refers to "how we know what we know" (p. 9). Maynard (1994)

suggests that epistemology is concerned with how humans ensure what kinds of knowledge are adequate and legitimate, and what kinds of knowledge are possible. This is associated with ontology-“the study of reality” (Crotty, 1998, p. 10) or the nature of reality (Lincoln & Guba, 1985).

The two most common worldviews are objectivism (or positivism) and interpretivism. Neither of these views is superior to the other, but the worldviews adopted will have repercussions in most academic areas. Both of these worldviews may fulfil some purposes, while at the same time being insufficient or inadequate for other purposes. Moreover, a person may change his or her position in different situations. For instance, there are studies using elements from both the views, and which consider them complementary (Jick, 1979).

Positivism is a philosophy based on the ideas of French philosopher August Comte, where human behaviour can be best understood by the use of observation and reason. So true knowledge is acquired from sensory experience and is achieved through observation and experimentation (Johnson & Duberley, 2000). The positivist at the ontological level assumes that reality is objective and independent of the researcher. Researchers using this position adopt scientific methods and use quantification to enhance precision in the description of the variables under investigation and their interrelationships.

Positivism considers that human behaviour is controlled, positive, and determined to a large extent by external environment (Johnson & Duberley, 2000). Therefore, researchers take a deductive approach, where hypotheses are developed from existing theory and are tested to establish whether the theoretical position is verifiable. Theoretical models

developed utilising this position then become generalisable because they explain the cause and effect relationships among different constructs. This approach lends itself to predicting outcomes. In social science, many scholars relate positivism to empirically grounded quantitative methods and statistical analyses, experiments and surveys (Blaikie, 2007; Easterby-Smith, Thorpe, & Jackson, 2012; Eriksson & Kovalainen, 2008; Hatch & Cunliffe, 2013; Saunders, Lewis, & Thornhill, 2009). Positivism has been used in management studies, in which scientific methods were are used to measure human behaviour and systems (Hatch & Cunliffe, 2013). This is because of the view that credible data can be obtained only from observable phenomenon (Remenyi, Williams, Money, & Swartz, 1998).

Another dominant philosophical stance is interpretivism or constructivism, which holds that reality is subjective. Bryman (2016) postulates that interpretivism considers the difference between people, and tries to reach to the subjective meaning of social reality. For interpretivists, knowledge is constantly reconstructed through many interpretations and experience.

Interpretivism aims to discover and understand the contextual factors within these multiple interpretations made by individuals (Saunders et al., 2009). Lincoln and Denzin (2003) suggest that there are multiple realities to be considered by interpretivism that could be explored. Also, the scholars suggest that knowledge from interpretivist philosophy involves theory building and induction process. Unlike positivism that adopts a deductive process in which hypotheses are constructed to predict the result of a situation, interpretivists evaluate respondents' viewpoints by looking at their experiences and explore their contexts and social realities. The viewpoints of the respondents that can be

highly contextualised are therefore subjective and not widely generalised (Saunders et al., 2009). Eriksson and Kovalainen (2008) associate the interpretivist approach with the qualitative research approaches. This philosophical position holds emphasis on the use of language, as there is a close link between the respondents and the researcher.

Apart from these two research paradigms, it is worth mentioning the area of critical management studies. This philosophy emerged from Marxism, critical sociology, feminism and conflict theory (Giddings & Grant, 2009). “Critical inquiry seeks to uncover the truth about social relations, the series of mutually dependent actions which shapes peoples’ lives, with a view of identify systems of exploitation and oppression which can then be challenges and transferred in the interest of the oppressed” (Bradford, 2014, p. 47). Further, Fournier and Grey (2000) argued that it attempts to unmask the power relations around which social and organisational lives are woven. Some of the main assumptions are that ideas are mediated by power in social relationships; the privileged groups in society exploit and oppress the subordinate groups (class, gender, and other disadvantaged groups). This means that objective reality does not exist, and facts cannot be separated from the self-interest and ideologies of those in power. This results in the creation of relationships of underlying social and economic structures that enable people to better understand their lives, and that they are empowered, and that individuals are in the position to transform and improve the world (Fossey, Harvey, McDermott, & Davidson, 2002).

This thesis is based on positivist research philosophy. A quantitative method is adopted because it is the preferred way of addressing the two research objectives, where it allows:

- (i) testing of the scale validity used in the thesis;

- (ii) testing of hypotheses that is independent from the researcher's own interpretations, thus making generalisation possible; and
- (iii) establishing causal relationships.

The formulation of the research hypotheses is driven by an attempt to explain and predict the mediating variables between religiosity and ethical decision-making. This is achieved by employing quantitative data in a Malaysian context, with pre-validated scales. Subsequently, adequate statistical analyses (specifically hierarchical regression tests) are conducted to test the hypotheses. The same quantitative approach has also been taken by previous scholars who have studied the element of religiosity in ethical decision-making (Ab Wahab, 2012; Abdel-Khalek & Lester, 2009; Conroy & Emerson, 2004; Giacalone & Jurkiewicz, 2003; Parboteeah et al., 2008; Walker et al., 2011). So in sum, the thesis utilises an objective outlook. The ontology of the research is realism, i.e. it assumes that objective reality can be obtained probabilistically (Lincoln & Guba, 1985), and the epistemology of the research is objectivism.

4.3. The thesis's approach and justification of research

Further to what was discussed in the previous section, quantitative approach is also appropriate for this thesis due to the variables under investigation that include cognitive and emotional constructs. Scholars in cognitive science and social cognition suggest that self-reported explanations of one's own cognitive processes have severe limitations (Rest, Narvaez, Thoma, & Bebeau, 1999). People can report on the results of cognition but cannot report so well on the mental operations they use to arrive at the result. Rest et al. (1999) suggest that people's minds work in ways they do not understand and in ways that they cannot explain. There is now a greater awareness for the importance of implicit

processes and tacit knowledge in human decision-making. Tacit knowledge is outside the awareness of the individual and beyond his or her ability to articulate verbally. Rest et al. (1999) further state that interviewing participants to explain their moral actions will result in unreliable data. The scholars suggest that this is because individuals do not have direct access to their cognitive operations. Similarly, in Haidt's (2001) study, participants were not able to pinpoint the reason why they perceive situations presented to them as unethical. According to Haidt, this leans more towards intuition that cannot be explained verbally. Therefore, in order to obtain the data for this thesis (especially on individual factors that consist of PIE, moral judgment, ego strength, intention, and conscience), the survey method is deemed to be the best approach.

The use of a survey in this thesis makes it cost effective. According to Maylor and Blackmon (2005), conducting a survey has an advantage over interviews for collecting data from a large number of people as the cost per response will be lower compared to interviews. The survey method will incur the minimal cost of photocopying, postage or hosting a website of surveys. Further, Evans and Mathur (2005) posit that the availability of advanced survey software results in preparation costs being much lower. In terms of survey administration, online surveys are automatically placed into the database, and then tabulated and analysed in a coordinated, integrated manner that greatly reduces costs. In the case of interviews, on the other hand, each additional interview is as expensive as every other interview. Due to constraints in funding and time of this research, the survey method is considered to be more appropriate compared to other methods, such as interviews and experiments.

4.4. Research ethics

Proper research ethics were aimed in collecting the data for this thesis. Ethical aspects for consideration include respect for people in terms of their beliefs, cultural sensitivity, and age. Even though in general Muslims in Malaysia follow one school of thought, different states in the country could have their own cultural elements in Muslims practising their beliefs. Moreover, age and maturity factors would influence adherence to Islamic principles, while care should be taken to avoid causing emotional distress and embarrassment to participants.

Participation in the research study was voluntary. At the beginning of the thesis questionnaire, its purpose was presented on the information sheet. By completing and submitting the questionnaire, the participants' consent was implied. There is a possibility of conflict of interest when participants are contacted through the organisations they are working for, as this would make the employees feel obliged to participate in the research study. Therefore, the participants were reminded again in the information sheet that their participation was strictly voluntary.

To ensure confidentiality, codes were assigned to responses and no names were collected. The responses were analysed and compiled to form general results, ensuring that no organisation could be identified. Another confidentiality issue may arise when returning the surveys. When possible, individual envelopes will be given to participants to put in the completed surveys. In some organisations, a company representative collected the surveys and returned them to the researcher. The person-in-charge was reminded on the confidentiality of the responses.

The collected data and hard copy responses are stored in the author's computer and office for three years. The results obtained will be used by the author to write a research report as part of the PhD program, and for publications and conferences. The research is ranked as low risk by Massey University Human Ethics Committee. The Ethical Approval letter (dated 10 June 2016) is included in Appendix B.

4.5. Questionnaire design

4.5.1. Overview of the research instrument

A questionnaire set consists of an information sheet and ten sections to measure different constructs. The information sheet (Appendix C) explains the aims of the research, the rights of the participants (according to Massey University Human Ethics Committee guidelines), information on low-risk research, and contact numbers of the researcher, supervisors of the project and human ethics director. The sheet also stresses that the return of the survey implies consent in participating in the research.

Most of the ten sections in the survey can be answered by respondents by selecting the appropriate response (see Appendix D for the hardcopy survey and Appendix E for the web-based survey). Section A consisted of four long vignettes to measure perceived importance of ethical issue and moral judgment. A detailed description of the scenarios used in the survey is presented in Section 4.8. Following the approach of prior studies (Parboteeah et al., 2005; Parboteeah et al., 2008; Valentine & Hollingworth, 2012), a scenario-based approach was selected for this study. Cavanagh and Fritzsche (as cited in Hosseini & Armacost, 1993) found that vignettes are most frequently used in organisational research to assess various ethical questions with an emphasis on behaviour rather than attitudes. Walker et al. (2011) criticise this approach and raise conceptual and

statistical concerns since each scenario evokes different responses. However, Robin et al. (1996) suggest that this approach has the advantage of presenting participants with realistic problems that require a minimal amount of effort for a response.

Section B measures ethical intention by presenting five short scenarios to the participants. The participants read the scenarios and indicated what they would do if they were in similar situations. The survey is organised so that the scenario-based questions are placed at the beginning, before the religiosity scale. Zikmund, Babin, Carr, and Griffin (2010) caution the effect of order bias, which is related to the sequencing of questions that can potentially distort the survey results. Therefore, to avoid priming the participants implicitly, the religiosity questions were asked after the ethical decision-making question (the concept of priming was discussed in Section 2.3.2.1). At the end of Section B, an open-ended question on the factors that influenced the decisions was asked, whereby participants can refer to decisions that apply to all the five vignettes or one of the vignettes.

Sections C to section G (five consecutive sections) measure independent variables in the theoretical framework (i.e. two religiosity scales, ego strength, conscience, and intention). An open-ended question was asked on how they view Islamic values should be practised at the workplace in addition to participants filling in the 24-item Islamic religiosity (IR) scale (Section C). Section H to section J (three sections) measure the control variables (i.e. social desirability responding and perception of organisation's ethical environment) and demographics. The demographics questions are placed at the end of the questionnaire.

As individuals disclose more sensitive information under anonymous conditions (Hill, Dill, & Davenport, 1988), this study's questionnaire does not try to obtain any information that is traceable to the respondents, so they can be assured that the information they provided would be treated as confidential at all times. The wording of the survey was kept simple to ensure respondents' participation; it avoided jargon and included commonly used words to ease understanding and relevance for all Muslim employees participating in the study according to the guidelines provided by (Newaz, 2014).

4.5.2. Translation of the questionnaire

The survey questions were presented in both English and Malay languages. The English language is the second language among Malaysians, after native languages such as Malay, Chinese and Tamil. While Malay is the official language for correspondence in public offices, the English language is fast establishing its presence as the official language in the business and corporate sector in Malaysia. The importance of English is seen as a tool required for business expansion, image building and business survival (Ram, 2016). In fact, poor English proficiency is seen as a deterrent to employability (Hamid, Ariff, & Arbee, 2016; Rajaendram, 2016).

Since all of the items in the questionnaire were published in English, translation of the items into Malay was conducted. A copy of the questionnaire was sent to a certified translator who is based in Malaysia (accreditation of a certified translator is given by the Malaysian Institute of Translation and Books). After the translation was produced, checking was done by the researcher for accuracy. Following the recommendation by Brislin (1970), this process of checking was done until the back-translated version

matched the original English version of the instrument. The processes were associated with different wording rather than meaning of the statements. The pilot study that was conducted (will be explained more in Section 4.5.3) also contributed to the refinement of the questionnaire that is used for the main study.

4.5.3. Pre-testing the questionnaire

A pilot study was conducted from July to August 2016. The pilot study aimed to gather feedback mainly in terms of the suitability of the survey to the local context, the length of the survey, the ease of understanding of the questions, and the translation made. Open-ended questions were also asked to get feedback and additional comments that might be useful to the study. Twenty-two responses were received from executives, managers and academicians who mostly have completed graduate degrees (50 percent of respondents).

Generally, no critical concern with regards to the survey was received, except for one respondent indicating that he or she did not feel comfortable with questions regarding religion. This again highlights the importance for the researcher to inform participants that participation in the study is strictly voluntary. In terms of the length of the survey (or the number of questions) the respondents fell into two groups. While one group indicated some concern about the length of the survey, another group of respondents felt that the length was essential in capturing the main issues and addressing the research questions. The average time taken to finish the test was around 33 minutes (minimum time taken was 15 minutes and maximum was 1 hour 4 minutes). The 22 responses were considered small for any validity and reliability tests. However, the tests were carried out using SPSS software and the results concurred with the literature to be valid and reliable (this is reported in the next chapter).

Respondents of the pilot study highlighted some parts of translation that were found to be confusing. This could be due to some words that do not convey the same meaning, or to language style that is not often used in everyday conversations. The feedback received was used for revising the translation of the survey. This is shown in Appendix F.

4.6. Sampling design

The population targeted to answer the research questions in this thesis would be Muslim employees in Malaysia⁷. Random sampling was conducted among employees, with a focus on non-managerial employees to obtain the data to answer the research questions. Probabilistic sampling ensure that bias is prevented, as opposed to non-probabilistic sampling procedures. No specification was are made on the type of work or the industry that the employees are working in.

In order to make sure that sampling included a wide sampling background (i.e. representation from different groups) so that the results will reflect the population, a multistage sampling procedure was employed. The first stage was the selection of cities in Malaysia. The samples were targeted at Muslim workers who work in the urban parts of Malaysia, due to the high concentration of workers and similar working environments. Examples of these cities are Kuala Lumpur, Kuching, Kuantan, and Johor Bahru. In the second stage of sampling, organisations were classified in four broad categories: public, private, government-linked companies (or semi-government) and non-profit organisations within these cities. Various types of industries were identified from each classification. Specific companies were then contacted by the researcher to obtain

⁷ According to Department of Statistics Malaysia (2010), Islam is the most widely professed religion in Malaysia with the proportion of 61.3 percent of the 28.3 million population. Malaysian labour force participation rate in September 2017 was 67.9 percent.

approval to conduct the study in the organisations. Approval from companies would then provide access to the employees. The process of data collection is discussed in Section 4.7.

The ideal sample size depends on the type of research involved (Sekaran & Bougie, 2016). Similar research in the field of human resource management with Muslim employees in the Malaysian context used 121 Muslim employees (Hashim, 2009). Hashim's paper explored the extent to which Muslim employees and Islamic organisations in Malaysia practise Islamic human resource management practices based on sacred Islamic texts. Zahrah et al. (2017) surveyed 150 Muslim administrative staff in a specific institution in Malaysia to measure the level of Islamic religiosity, job performance, and work engagement to examine job performance and work engagement from the Islamic perspective.

One of the important considerations for any research project is that of generalisation (external validity). External validity refers to the extent to which the results of a research project hold true for other persons, in other places at other times. Hair, Black, Babin, and Anderson (2014) do not specify a clear rule of thumb regarding sample size; however the scholars state that the larger the sample size, the less chance there is of departure from normality and specification errors. Similarly, while sample size is a concern in conducting statistical analysis, scholars vary in opinion on the minimum requirement of cases for multiple regressions. Stevens (1996) suggests that 15 participants per predictor are needed for a reliable equation. Tabachnick and Fidell (2013, p. 123) suggest that the sample size should be more than $50 + 8m$ (where m is the number of independent variables).

4.7. Data collection procedures

The data were collected using a self-administered survey, distributed to respondents through web-based and hard copy surveys. The method of survey dissemination was made based on the nature of the respondents' job. For respondents who have access to personal computers at the workplace, the online link was given to complete the survey. A hard copy survey was given, for example, to workers in the retail industry, where their working hours are mostly spent on the shop floor. This is consistent with Manfreda, Berzelak, Vehovar, Bosnjak, and Haas (2008), who found that one of the disadvantages of web-based surveys is that some individuals may not use a computer very often and may therefore be less likely to respond to a web-based survey. Hard copy surveys were also requested by organisations that distributed the survey during their company training sessions.

Web-based surveys were also sent to organisations that preferred that method of delivery. An example would be an employees' union, which does not have frequent meetings, usually using online communications in their place. However, online surveys can often be taken as spam (Manfreda et al., 2008). Therefore, as much as possible, the researcher would have a person from the organisation to provide introduction of the project and forward the online link to the members or employees.

Web surveys are often discussed as a supplement to the traditional survey modes where response rates are tending to decline (Manfreda et al., 2008). Furthermore, the results of different survey methods are found to be comparable. For instance, Kaplowitz, Hadlock, and Levine (2004) conducted a study whereby web questionnaires were emailed to a random sample of students and a hard copy mailed to another random sample of students

(altogether, there were 19,890 university students). The scholars reported that the analysis of survey findings supports the notion that the data sets are substantially equivalent.

Overall, data were collected with minimal researcher interference and minimal disruption to the employees' work flow as the respondents were in their natural working environment while answering to the survey (non-contrived setting). The data was collected only once from the same individual (cross-sectional research). The data collection process took place from September 2016 to January 2017. This duration was divided into three periods as explained in the subsequent sections.

4.7.1. Phase 1 September 2016 (in New Zealand)

The data collection process started with the identification of organisations, and deciding on the number of companies to be contacted for the study. Then, the prospective companies were contacted prior to the travel of the researcher to Malaysia. Letters were sent to offices that tend to have a longer waiting period to obtain approvals (for example public offices and big corporations). Twenty companies were contacted during this period. Letters were addressed to the head of the organisation (chief executive officer or director) for public offices, and to human resource departments for private organisations.

4.7.2. Phase 2 - October – December 2016 (in Malaysia)

This is the main period of data collection in this research. The initial stage was to follow up on the letters that had been sent earlier, as well as establishing contact with more companies. Letters were sent to the organisations and reminders were sent three times (the time gap from one reminder to the next was three to four weeks). Several meetings were organised between the organisations and the researcher in order to explain the

research and the best way to distribute the surveys. Table 4-1 provides a summary on how data were collected from public, private and government-linked organisations.

Table 4-1 Types of Corporations participated

Type of organisation	Activity
Public corporations	<ul style="list-style-type: none"> • Out of 18 public corporations contacted, seven agreed to participate in the research. An online survey link was first sent to organisations. • Due to the initial stages of data collection that showed low response rate of the online survey (ranges from 17-23 percent), discussions with the companies led to the distribution of hard copy surveys. • Depending on the location of the offices, the hard copy surveys were sent to the organisations either personally by the researcher or through the post. The number of hard copy surveys that was sent was based on the number agreed to by both the company representative and the researcher. This usually depended on the number of Muslim employees in the organisation (approximately 10 to 15 percent from the total number of employees in a given organisation). The surveys were handled by a particular department (usually the human resource department or training department) and then allocated and distributed to different departments. • The time given for completing the survey was one to two weeks; following this each department would return the surveys to the main representative, who then collated the surveys and sent it back to the researcher. The returns of the surveys were mostly sent using prepaid envelopes that were supplied by the researcher when the surveys were sent out.

Private corporations	<ul style="list-style-type: none"> • Out of 12 private corporations contacted, two agreed to participate in the research. The surveys were hand-delivered and personally collected by the researcher within the same week they were sent. • Employees in retail business were approached during their duty. The majority of retail workers have limited computer access during their working hours. Therefore, hard copy surveys were given to the workers and the surveys were collected the day after.
Government-link corporations (GLCs)	Out of 13 GLCs contacted, two agreed to participate in the research. The same method of sending and returning the surveys as the public offices was also utilised with the GLCs.

4.7.3. Phase 3 - January – March 2017 (in New Zealand)

E-mails were sent to small and medium enterprises (SMEs) according to the state in which they operated. The e-mail addresses were obtained from the SMEs' website, a coordinating government body that formulates overall policies and strategies for SMEs in Malaysia. Invitation e-mails to participate to the study were sent to 80 SMEs. Other professionals that were contacted were lawyers, whose e-mail addresses are available from the lawyers' association website. One hundred and forty-five e-mail invitations to professionals were sent.

All in all, 906 individuals were contacted, and surveys were sent out. At the end of the data collection stage, 261 responses were received (85 online plus 176 hard-copy responses). Upon the conclusion of data collection, companies were sent a debriefing sheet to officially thank them for their participation. The companies were also notified of the expected time when the thesis will be concluded, and when a brief report of the

research will be sent. The contact information of the researcher was once again provided should any need for discussion arise.

4.8. Measurement of variables

4.8.1. Dependent variable: Ethical intention

Five ethical vignettes were used in order to measure ethical intention. As mentioned in Section 4.5.1, scholars have used ethical intention to predict ethical decision-making (or behaviour) in organisational settings (Mohd Yusoff et al., 2011; Singhapakdi et al., 2013). These vignettes are situations that participants can relate to, even though they might not work in the specific disciplines. There were five short vignettes that were used to measure ethical intention, revolving around decisions in investment advice, purchasing, whistleblowing, recruitment, and use of copyrighted software obtained illegally which was published and used in other studies (Conroy & Emerson, 2004; Walker et al., 2011). Ethical intention is measured based on the probability that respondents would take a course of action or make a certain decision, from (1) “Definitely will not”, to (5) “Definitely will”. The interval scale is similar to the way that ethical intention was measured in previous studies (Aleassa et al., 2011; Reidenbach & Robin, 1988; Robin et al., 1996; Rottig et al., 2011; Steenhaut & Van Kenhove, 2006).

4.8.2. Independent variables

4.8.2.1. Religiosity

Some scholars measure religiosity by attendance at a place of worship, whereby a church is usually being quoted (since most literature refers to Christianity) (Conroy & Emerson, 2004; Wong, 2008). The one-dimensional measurement of religiosity is deemed to be narrow and over simplified, which does not capture the true essence of religiosity (Parboteeah et al., 2008). Weaver and Agle (2002) propose that the conceptualisation of

religion by easily observed behaviours runs the risk of missing a more potent motivational and cognitive definition of religiosity. In fact, the study by Walker et al. (2012) shows that the narrow measurement of religiosity has a positive correlation with negative ethical outcomes.

Hill and Hood (as cited by King and Crowther, 2004) list 125 measures for religiosity. King and Crowther (2004) sifted these measurements and recommended a handful of scales to apply to organisational scholars (the recommendations include Allport and Ross, 1967; Bardis, 1961; Batson & Ventis, 1982; Hoge, 1972; Koenig, Parkerson, & Meador, 1997, and Sandage, 1999). According to King and Crowther (2004), the recommendations are based on several factors, that include: (i) the scales' contribution in theory and empirical evidence that provides a solid point for adaptation in organisational studies, (ii) the fact that they are widely cited as representing the dominant approach, applicability behaviour, and (iii) palatable wording for organisation settings (so as not inadvertently offending in freedom of religion). King and Crowther (2004) also note that most of these measurements are of the Judeo-Christian approach, though they are not specifically designed for these subjects only. The scarcity of non-Judeo-Christian measurements is the reason for the leaning focus.

This study utilised Hoge's religiosity scale (Hoge, 1972) and Gorsuch and McPherson's religiosity scale (Gorsuch & McPherson, 1989). Hoge's religiosity scale is a modified scale of Allport and Ross's (1967) religious orientation scale that includes both intrinsic and extrinsic religiosity. According to Liu and Koenig (2013), although the Allport and Ross's Intrinsic-Extrinsic scale have provided a useful tool for studying religiosity, the scale have been criticised for conceptual diffuseness and limited applicability. Further,

the use of the Allport and Ross's Intrinsic-Extrinsic scale was limited to institutional Christianity (Maltby & Lewis, 1996). While the Hoge's religiosity scale remains conceptually associated with the motivational aspect and the intrinsic/extrinsic religious orientation scheme of Allport and Ross (1967), the Hoge's religiosity scale tends to overcome the limitation common to other religiosity measures that are specific to the Christian tradition (Liu & Koenig, 2013). An example from Hoge's religiosity scale is, "My religious beliefs are what really lie behind my whole approach to life".

Five items (out of 14 items to measure religious orientation) from Gorsuch and McPherson's (1989) scale overlapped with Hoge's (1972) scale. Two items from Gorsuch and McPherson's (1989) scale were nevertheless included in this research as they reflect the element of cognition/knowledge and ritual that are not present in Hoge's scale (part of intrinsic religious motivation). It is important to note that Gorsuch and McPherson's scale also originated from Allport and Ross (1967) scale items, but were rewritten in terms of simplifying the language without changing the basic content of the original scale to make it suitable for different ranges of age groups and educational backgrounds (Gorsuch & Venable, 1983). An example of a Gorsuch and McPherson religiosity scale is, "I enjoy reading about my religion". Respondents will answer with five-point Likert scale from "Definitely not true of me" to "Definitely true of me". Aghababaei et al. (2016) utilised the 14-item scale and reported that Cronbach α ranged from 0.74 to 0.79 for their study among Muslims in Iran.

Altogether, the 12-item general religiosity scale was deemed to capture the multidimensional manifestation of religiosity suggested by Cornwall et al. (1986), which consists of cognitive (knowledge of the religion prescribed in writing and practise),

affection (emotional attachment and spiritual commitment to maintain religious identity), and behavioural (the practice of those religious beliefs). These scales have gone through test-retest reliability compared to the Islamic religiosity scale (which will be discussed next), that is relatively new. Moreover, both scales have been widely used cross-culturally, that is, not limited to the Christian tradition (Liu & Koenig, 2013), and have been utilised by Muslim scholars to study Muslim participants (Abdel-Khalek & Lester, 2009; Aghababaei et al., 2016).

The survey also includes a religiosity scale to measure Islamic religiosity. As discussed in the review of the literature, Islamic religiosity is different in meaning, scope and nature of worship (Newaz, 2014). According to Newaz (2014), Islam does not accept any separation between material and spiritual aspects, and therefore prevents an attitude of self-denial, asceticism and isolation from life. Therefore, Islamic teachings are more apparent in the Islamic religiosity scale adopted, for example, praying, giving to charity as an obligation, and others.

Using two different scales for measuring religiosity will enable the research to ascertain which religiosity scale can predict religiosity more closely. Abu-Raiya and Hill (2014) identified 17 scales from different scholars to measure Islamic religiosity. The *taqwa* scale by Kamil (2012) is chosen for this study. The adoption of this scale instead of others is because the definition of religiosity adopted in this thesis encompasses the relationship between God and human beings, as well as the relationship among human beings themselves and with the environment. Other scales are mostly focused on the spiritual aspect (for example: Sahin-Francis scale of Attitude toward Islam by Sahin and Francis, as cited in Musharraf, Sultan, and Alan Lewis, 2014).

Many of the scales identified by Abu Raiya and Hill (2014) have not been validated with subsequent studies. Thus many have limited generalisability. For example, Muslim Attitudes Toward Religion Scale (validity solely within Shi'ite Islamic branch), Pakistani Religious Coping Practices Scale, Brief Arab Religious Coping Scale, Islamic Religiosity Scale (initial sample was on Algerian Muslims and has not been replicated with other samples so far), and the Religiosity of Islam Scale (initial sample was among American Muslims and has not been replicated with other samples yet). On the other hand, some parts of Kamil's scale were used by Mhd Sarif, Sarwar, and Ismail (2015) with a reliability of 0.918 recorded among employees in public listed companies in Malaysia, with a majority of respondents aged 41 to 50 years old. According to Al-Adawi, Burjorjee and Al-Issa (as cited in AlMarri, Oei, and Al-Adawi, 2009), despite the monolithic view of Islam, practice and understanding of the religion are many times modified by local, social and psychological characteristics. This is why the survey instrument has to be validated across different Muslim populations, and the instrument that has been used specifically in the Malaysian context would be given preference in this research.

From the list of scales summarised by Abu-Raiya and Hill (2014), there were two scales that also used Malaysian samples besides Kamil's (2012). They are:

- Muslim Religiosity-Personality Inventory Scales (or MRPI) by Krauss, Hamzah, Juhari, and Hamid (2005). The questionnaire consists of 2 sections: Islamic Worldview Scale and Religious Personality Scale. There are questions in the Religious Personality Scale (with subscales consisting of spiritual strivings and prosocial behaviours) that match the items in the Islamic Spirituality and Islamic Social Responsibility scales. Abu-Raiya and Hill (2014) report that the MRPI is

theoretically robust and the scales are adequately reliable, but their validity is not strong. Further, the sample population in the original study was youths.

- The Short Muslim Belief and Practice Scale by AlMarri et al. (2009) was used to measure religious practice and belief to investigate the role of religion in alcohol consumption. In Malaysia, the sample used was students (the level of study was not specified). The nine-item scale is not deemed able to capture the whole definition of religiosity adopted in this research.

Scholars agree that Muslims' religiosity can be represented by *taqwa* as a multidimensional concept based on Quran and Sunnah, and other Islamic studies (Kamil, Ali Hussain, & Sulaiman, 2011; Newaz, 2014). Muslims with *taqwa* are self-controlled individuals who let the command of God guide them. This conceptualisation has also been subjected to extended interviews with knowledgeable Muslim respondents and focus group discussions by Hassan (2007) in Australia, Pakistan, and Indonesia to evaluate the dimensions of religiosity.

The *taqwa* scale (will be referred as Islamic religiosity or IR scale henceforth) contains two dimensions: Islamic spirituality and Islamic social responsibility. Islamic spirituality refers to the responsibility of individual towards God (Kamil, 2012). There are four components in the Islamic spirituality dimension: belief in God, performing rituals, repentance and remembrance of God. The second dimension is Islamic social responsibility, which refers to an individual's relationship with his or her co-workers and nature in general. Kamil (2012) lists five components in Islamic social responsibility dimension: emotional control, justice, integrity, fulfilment of covenant, and truthfulness.

According to Kamil (2012), an employee with a high level of spirituality and a strong sense of responsibility toward his or her co-workers is committed and motivated and will have high capability of cooperating with co-workers in building team spirit.

As shown in Table 4-2, the IR scale parallels the definitions of religiosity by Cornwall et al. (1986), which was discussed earlier. Therefore, it can be concluded that the IR scale is sufficient to measure Islamic religiosity, based on the definition of religiosity that is being adopted in this thesis. Examples of the interval scale are, “I supplicate God whenever I face difficulty in my work” (Islamic spirituality) and, “When I promise my co-workers, I fulfil my promise” (Islamic social responsibility). Respondents would answer with five-point Likert scale from “Never” to “Always”. It is worth noting that, even though self-reported religiosity measures are susceptible to bias, Kamil (2012) contends that participants are certainly in the best position to indicate their religious attitudes.

Table 4-2 Comparison between Cornwall et al.'s (1986) definition of religiosity and the IR scale

Dimensions proposed by Cornwall et al. (1986)	IR scale (Kamil, 2012)
Cognitive (knowledge)	Islamic spirituality
Affective (emotional attachment & spiritual commitment)	Islamic spirituality & Islamic social responsibility
Behavioural (practice)	Islamic spirituality

4.8.2.2. Perceived importance of ethical issue (PIE)

The scale developed by Robin et al. (1996) will be used in this study to measure PIE. The PIE measure was designed by the scholars to gauge “the perceived personal relevance or importance of a moral issue or action to an individual” (p. 20). The study by Cronan et

al. (2005) validates Robin et al.'s (1996) theory using a different context (IT ethics), different scenarios and a different samples (students). Cronan et al. (2005) report strong validity on the instrument. Valentine, Nam, et al. (2014) report coefficient alpha as 0.97 (sample consists of business professionals working for a financial services organisation).

Most previous scholars used the original scale that consists of four bipolar phrases⁸ (Al-Rafee & Cronan, 2006; Valentine, Nam, et al., 2014). This thesis used only one of the phrases (bipolar interval scale of “Highly significant issue to me” and ”Insignificant issue to me”) because it has the highest factor loading and it suffices to ask respondents for their opinion (Robin et al., 1996). The use of only one statement also reduces the number of items on the questionnaire and reduces confusion. Confusion might arise because the Malay language does not have exact translations for all four phrases, and the translation will lead to the same meaning for the respondents. Based on four ethical vignettes given in Section A of the questionnaire, participants respond from highly significant issue to insignificant issue to indicate the perceived importance of ethical issue. While using multiple items is desirable to measure a construct, exceptions can be made when a single item is adequate to explain a construct (Hair et al., 2014). Hair et al. (2014) posit that some concepts are very simple and lack the nuance and complexity that accompany the majority of psychological constructs. In other words, if there is little argument over the meaning of a term and that term is distinct and very easily understood, a single item can be sufficient (Hair et al., 2014).

⁸ The four bipolar phrases are: (i) extremely important issue/unimportant issue; (ii) highly significant issue/insignificant issue; (iii) issue is of considerable concern/issue is of no concern; (iv) fundamental issue/trivial issue.

Another alternative to measure PIE is by using the Perceived Relative Importance of Ethics and Social Responsibility (PRESOR) scale, which was developed by Singhapakdi, Kraft, Vitell, and Rallapalli (1995). The study by the scholars posits that marketers must first perceive ethics and social responsibility to be important or beneficial to organisational effectiveness before their behaviours will become more ethical and reflect greater social responsibility. The scale is focused on the role of perception in both short- and long-term success of the firm, specifically the importance of ethics and social responsibility in relation to issues such as profitability, operating efficiencies, output quality and communication for corporate success. This scale is not deemed suitable for this thesis due to its emphasis on organisational effectiveness, which is not the focus of the study.

As mentioned previously, the measurement of PIE and moral judgment in the questionnaire required participants to read four vignettes describing ethical situations and then to respond to a series of items that assessed their ethical reasoning (Hollingworth & Valentine, 2015). Three of the four vignettes were taken from Dabholkar and Kellaris (1992) and one from Dornoff and Tankersley (1975) (Table 4-3). The scenario approach provides a common situation for all respondents to evaluate. The selection of four ethical vignettes is from the literature and was based on the following factors:

- i. The scenario should raise a variety of ethical issues that can potentially be faced by employees at any level of the organisation, or can be related by anyone.
- ii. The scenario should be realistic.
- iii. The scenario should be brief and easy to be understood in language and local context.
- iv. No ethical issues beyond those intended should be raised in the case.

These vignettes were also directed to bear some resemblance to situations encountered by the participants, by referring to employees from different work positions in various industries. Additionally, Haines et al. (2008) posit that the scenario-based approach as opposed to attempting to measure actual behaviour is deemed to be appropriate for learning about the basic psychological process of ethical decision-making. Furthermore, Reidenbach and Robin (1988) concur that scenarios were used to provide contextual stimulus and to motivate the evaluation process.

According to Evans et al. (2015), vignettes conform to internal and external validity. Because a vignette must simulate certain aspects of real-world scenarios, this simulation function is a facet of construct validity, or the degree to which a variable approximates or measures the intended theoretical construct. Further, different vignettes are intended to elicit some kind of effect that is hypothesised to exist independently in the real world. This elicitation function relates to the study's internal validity, or the degree to which changes in the dependent variable can be accurately attributed to changes in the independent variable. Vignette studies should produce results that generalise to real world situations encountered by the participants and others like them, reflecting the definition of external validity. Similarly, Baazeem (2015) utilised different vignettes to increase generalisability. The use of scenarios would usually be followed by separate statistical analyses made for each scenario (e.g., examining the relationship between each independent variable or predictor and responses to each scenario). This is evident in studies carried out by several scholars (Barnett & Valentine, 2004; DeConinck, DeConinck, & Moss, 2016).

Table 4-3 Ethical vignettes used to measure PIE and moral judgment

Ethical vignette	Source	Vignette wording
A1	Dabholkar and Kellaris (1992)	W is basically an honest, hard-working salesman. However, he occasionally “inflates” his expense report, rationalising that this would cover any expenses he had overlooked. This is common practice in his company and is ignored by the sales manager. W’s behaviour is:
A2	Dabholkar and Kellaris (1992)	When salesman V gets a hotel room and rents a car to make out-of-town calls, he sometimes keeps the room and the car for an extra day or two for personal use. This allows him to sneak in “mini-vacations” without taking time off. This is common practice in his company and salesman V feels that the relaxation makes him a more effective employee for the company. V has always been a top 10% performer in his company’s salesforce. V’s behaviour is:
A3	Dornoff and Tankersley (1975)	The D Company sometimes holds sales contests for its salesforce. The salesperson with the most sales during the contest period (usually one month) would win a cash bonus. Salesman K found an easy way to “boost his sales” during the contest. He simply held his orders from previous weeks and did not turn them in until after the contest period

		began. To this he added regular orders taken during the contest period. K's behaviour is...
A4	Dabholkar and Kellaris (1992)	A company that has many out-of-town clients has negotiated a special rate with airline E-a 35% discount between designated cities-and encourages its employees to use that airline whenever possible. Salesman T prefers to use airline D because of their "frequent flier" program (which allows him to earn free personal trips). In some cases T has booked flights on airline D even though the tickets cost up to \$200 more than similar flights on E, just so he could "rack up those frequent flier points". T's behaviour is:

4.8.2.3. Moral judgment

Moral judgment is measured using the moral equity scale developed by Reidenbach and Robin (1990). The moral equity scale is part of the multidimensional ethics scale, which also includes the dimensions of relativism and contractualism to evaluate ethical situations. According to the Reidenbach and Robin (1990), and supported by Guffey and McCartney (2015), the multidimensional scale is able to explain a substantial portion of the determination of whether or not an action is judged to be ethical. However, moral equity is the most important dimension to capture the construct of moral judgment, compared to the remaining two dimensions.

The four-item dimension is consist of two items associated with moral philosophy of justice (fair/unfair and just/unjust); including a deontological item (morally right/not morally right) and a relativistic concept (acceptable/not acceptable to my family). Each of this dimension was measured on a five-item scale, reverse-coded and averaged so that higher scores indicate increased judgments that the actions presented were moral. Subsequently, following previous scholars, separate analyses (i.e. from other scales in the survey) were conducted for each scenario using the moral equity scale (Barnett & Valentine, 2004; DeConinck et al., 2016).

Essentially, the measurement of moral judgment is not confined to what the respondent believes, but also why he /she believes in something (Reidenbach & Robin, 1990). Therefore, embedded in the moral equity dimension is a basic, almost fundamental decision rule for evaluating the moral content of business situations, that is, the inherent fairness, justice, goodness and rightness. Moreover, this dimension incorporates the idea of family acceptance. Reidenbach and Robin (1990) suggest that this dimension relies heavily on lessons from individuals' childhood training that were received in the home

regarding fairness, right and wrong as communicated through lessons of sharing, religious training, and morals from fairy tales and fables.

Even though the original study by Reidenbach and Robin (1988) was targeted at marketing ethics, subsequent scholars reported satisfactory coefficient alphas for the scale (i.e. $\alpha \geq 0.9$) (Haines et al., 2008; Valentine et al., 2016; Valentine, Nam, et al., 2014; Valentine & Rittenburg, 2007) with a variety of samples that include sales managers (DeConinck et al., 2016) civic and church groups (Thomas, Vitell, Gilbert, & Rose, 2002), business professionals (Valentine & Rittenburg, 2007), hospitality employees (Valentine, Godkin, et al., 2014), and business students (Haines et al., 2008).

One of the scales often used to measure moral judgment is the Defining Issues Test developed by Rest et al. (1999). The Defining Issues Test consists of five dilemmas or stories (issues regarding famine, a reporter, a school board, cancer and a demonstration) for participants to rate in terms of favourability of actions (from 1 – "Strongly favour" to 5- "Strongly disfavour"). The goal is to find out which schemas the participant brings to the task. While this method was widely used (especially for years 1974-1999) to reflect the moral stages inspired by Kohlberg's (1969) work, this is not the focus of the thesis, and can be daunting to add to the questionnaire.

4.8.2.4. Ego strength

Ego strength was measured using the Brief Self-Control Scale developed by Tangney, Baumeister, and Boone (2004). The scale has been widely tested across age groups and settings (e.g. university students, company employees) (Lindner, Nagy, & Retelsdorf, 2015), as opposed to other scales (Grasmick, Tittle, Bursik, & Arneklev, 1993; Markstrom, Sabino, Turner, & Berman, 1997). The study by Lindner et al. (2015) reports

that more than 100 published studies on adolescents, students, apprentices, and adults have reported that the overall score of the Self-Control Scale is useful for predicting a variety of behavioural outcomes. Tangney et al. (2004) recorded a composite Cronbach alpha of more than 0.83, and test-retest reliability of 0.87. An example of an item in the scale is, “I am good at resisting temptation”. Respondents will answer with 5-point Likert scale from “Not at all like me” to “Very much like me”.

Daly, Baumeister, Delaney, and MacLachlan (2014) indicated that the 13-item of the Brief Self-Control Scale is consists of nine items that is indicative of a reduced capacity for self-control (e.g. “I have a hard time breaking bad habits”) and an enhanced capacity for the other four items (e.g. “I am good at resisting temptation”). The scholars’ study among the Trinity College Dublin student population shows that students with high self-control displayed stable emotional patterns, smoked less and had the capacity to sustain stable patterns of affect across diverse contexts in a way that is important for psychophysiological functioning. Further, Jones (2017) reports that the scale by Tangney et al. (2004) is strongly correlated with conscientiousness.

Tangney et al. (2004) treated the scale as unidimensional. However, subsequent studies found two distinct factors (Ferrari, Stevens, & Jason, 2009; Maloney, Grawitch, & Barber, 2012; Morean et al., 2014), with different naming conventions. For instance, Morean et al. (2014) followed the factors proposed by Maloney and colleagues (2012): impulsivity and restraint. Maloney et al.’s (2012) conceptualisation of restraint (four items) refers to the tendency to be deliberative or disciplined, and to engage in effortful control; whilst impulsivity (four items) refers to being spontaneous and acting on intuition or heuristics. It is worth nothing that the researchers excluded five items,

therefore, only used eight items to assess the postulated factors. In their study, both facets showed distinct correlational patterns with exhaustion and counterproductive workplace behaviour. Lindner et al. (2015) conducted an analysis of different factor structures of the Brief Self-Control Scale by different scholars using a large number of university students of different majors. The scholars found that the factor structure proposed by Maloney et al. (2012) has a good internal structure; however, in terms of predicting outcome, the unidimensional BSCS consistently outperformed Maloney's conceptualisation.

Ferrari et al. (2009), however, have slightly different factoring, labelled as general self-discipline and impulse control. The scholars describe impulse control as the resistance to short-term rewards or temptations in order to achieve long-term goals, whereas self-discipline focuses on general patterns of behaviour. However, Lindner et al. (2015) found that general self-discipline (categorisation by Ferrari et al., 2009) and restraint (categorisation by Maloney et al., 2012) are similar facets. Both conceptualisations indicate a more cognitively evaluated and disciplined behaviour, but only two of the items that were used for each factor are identical (Lindner et al., 2015).

4.8.2.5. Intention

Empirical research in Islamic spiritual intention in daily life is scarce. Among such efforts is the recent Islamic work values scale developed by Ab Wahab, Quazi, and Blackman (2016), which is heavily based on the Qur'an, Sunnah and the work of renowned Muslim scholars. "Good intention" is one measure of the 24-construct scale that comprises five items. However, the scholars found that the questions for "good intention" did not show a simple structure, and it was dropped for the final scale. The scholars posit that the items used were not good indicators of the construct. An example from the scale is: "Every action should start with a good intention".

Due to non-availability of a suitable intention scale and developing the scale would be beyond the objective of the current research, the thesis adopted 10 items from the 25-item Organisational Citizenship Behaviour – Islamic Perspective scale by Kamil (2012) and Kamil, Mohamed, Osman-Gani, and Ahmad (2014) to measure intention. This is deemed appropriate due to the items of the scale that closely resemble the definition of intention adopted in this research. Additionally, as will be further detailed in Table 4-4, the scale also has similarities with the Good Intention Scale developed by Ab Wahab et al. (2016). The scale by Kamil and colleagues (which will be referred to as the Intention scale from here on) was developed based on the notion that discretionary actions by individuals at the workplace is in accordance with the shari'ah to seek God's pleasure. As mentioned previously, the objectives of the shari'ah are focussed on the protection of the five primary needs (protection of religion, life, wealth, reason/intellect and progeny), and the secondary and tertiary needs.

In addition, it is necessary to understand the theory behind the Intention scale that was developed by Kamil (2012). The instrument was adapted from Al-Amar's (as cited in Kamil, 2012) study to measure the degree to which a Muslim schoolteacher fits the description of a God-conscious person in carrying out his/her professional responsibilities. According to Al-Ammar, Ahmed, and Nordin (2012), the original 29-item scale was derived from a religious background that is important in relation to morality in Islam. Islamic ethics encourage Muslims to do good deeds to others in order to receive good grace from God. The scholars maintain that every single moment of an ideal Muslim life can be considered as worship, such that by having good intentions in performing either observable or non-observable actions and performing them for the sake of God. For instance, the values of forgiveness, steadfastness, enduring difficulties with

patience, and avoidance in harming others in seeking God's pleasures. Kamil (2012) modified the scale by relating the items to represent citizenship behaviour of the Muslim personality. Related concepts include: removing hardship, alleviating harm, advocating high moral standards, and values such as altruism, helping behaviour, and job dedication among others. The thesis selected 10 items from the 25-item scale (Table 4-4), where respondents answered with five-point Likert scale from "Never" to "Always".

Table 4-4 details and compares the items in the scale with the literature of intention from an Islamic perspective, which has been discussed in Chapter 3, therefore, justifying the use of the 10 items of the Organisational Citizenship Behaviour – Islamic Perspective scale to measure intention in this study.

Table 4-4 Comparison between the Intention scale used in this study and the Islamic literature on intention.

Item no.	Item description	Relation to the literature
Intent 1	I do my work in the best way I can for the sake of gaining God's pleasure.	Muslims are urged to start any action with the right intention, where they are sincerely for the sake of obtaining God's pleasure (Ali, 1988)
Intent 2	As a Muslim, I feel obligated to deliver a quality job because I am being paid for my service.	Muslims have to fulfil obligations at the workplace to their best in terms of timeline and quality (Gillian, 1999). This item reflects the one of the items in the trustworthiness construct by Ab Wahab et al. (2016), "I would feel guilty if I were to be paid for not doing my job well".
Intent 3	I strongly feel I have to work because it is an act of worship to God.	Muslims believe that work is a form of worship and duty due to its contribution to society; whereby Islam does not consider working as an obstruction to dedication to God (Syed & Ali, 2010).
Intent 4	If I find my organisation not doing the right thing, I feel obligated to make a positive change.	Muslims are urged to start any action with the right intention, where they are acting sincerely for the sake of obtaining God's pleasure (Ali, 1988). Forgiveness avoids actions that are harmful, immoral, or unjust in order to seek God's pleasure (Al-Ammar et al., 2012).
Intent 5	For God's sake, I encourage my co-workers to respect the organisation even though I am against its policies.	The Islamic view of doing good deeds illustrates the state of faith which is located in the hearts of believers, and reflects the sincerity of action seeking the pleasure of God (Al-Ammar et al., 2012).
Intent 6	I sincerely help my co-workers for the sake of gaining God's pleasure.	Faith determines actions, and both faith and actions shape the personality (Kamil, 2012). This is supported by Rafiki and

		Abdul Wahab (2014), where Islam integrates religious practices of business activities with personal worship. Combining these practices in good intention is considered worship itself.
Intent 7	I feel God's divine wrath will descend upon me if I do not work diligently for which I am paid for.	Morally responsible conduct is urged due to the premise that humankind has been endowed by God with mental and physical capabilities to function as trustees of all earth's resources and people themselves. As such, people need be trustworthy in order to carry out the trust given to him responsibly and faithfully (Abdurrahman, 2005).
Intent 8	I feel obligated to assist co-workers who face difficulty with jobs.	The spirit of team work and brotherhood in work presents cooperation and equality of effort and an opportunity to help each other to fulfill needs in this world and the hereafter (Kamaluddin & Ab Manan, 2010).
Intent 9	For the sake of God, I accept responsibilities that are not prescribed part of my job.	Muslims are urged to start any action with the right intention, where they are acting sincerely for the sake of obtaining God's pleasure (Ali, 1988). This item reflects the one of the items in the sincerity construct by Ab Wahab et al. (2016): "I would do good things just for the sake of God". Another similar item is, "The values of work are derived from the accompanying intention, rather than the results" (good intention construct).
Intent 10	Even though I may not be happy with my organisation's policies, I do	People need be trustworthy in order to carry out the trust given to them responsibly and faithfully (Abdurrahman, 2005). Islam does

	protect the organisation's resources.	not allow wastage, thus urging efficient management of resources as well as utilising and distributing resources in conformity of God's prescriptions (Abdurrahman, 2005).
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4.8.2.6. Conscience

A few attempts have been made to measure conscience, for example the Perceptions of Conscience Questionnaire (Dahlqvist et al., 2007) for healthcare providers and the Strength of Conscience Model (Friedenberg & Havighurst, 1948) especially for sample of young adults. This study will be utilising the Dimensions of Conscience Questionnaire, which is a 30-item scale with 15 items each for assessing behaviours that would lead to guilt and shame respectively. The scale was developed by Johnson and colleagues (Johnson et al., 1989; Johnson et al., 1987), who refer to the feeling of guilt as a negative self-regard when performing wrongful acts without any audience or observer around, while shame arises when a person performs wrongful acts with a real (or imagined) audience. This is reinforced by Ferguson et al. (2007), who postulate that guilt and shame are both affective signals for an individual to reconsider one's wrongdoing or failures in light of cherished values and standards. The scholars maintain that both guilt and shame are responsible for promoting individuals' integrity while also fulfilling their duty.

Only the guilt dimension is included in this research, however, based on London, Schulman and Black's (cited in Black & London, 1966) study that finds a relationship between guilt feelings and personal ethics on one side, and religious background on the other. In fact, conscience is often operationalised as some combination of guilt-related affect, an orientation toward reparation, and internalised compliance (Garrett, 2014). This is supported by Tangney et al. (2007) who posit that guilt involves a negative evaluation

of a specific behaviour, as opposed to shame that indicates a negative evaluation of the entire self. The scholars maintain that guilt often motivates reparative action (e.g. confession, apology, efforts to undo the harm done), while shame often motivates efforts to deny, hide from, or escape the same shame-inducing situation. Therefore, the dimension of guilt is more closely related to violation of moral standards of certain behaviour.

The Dimension of Conscience Questionnaire measures how badly individuals would feel if the behaviours were performed (Chau, Johnson, Bowers, Darvill, & Danko, 1990). This is consistent with the study by Damasio (1994), which suggests that there is a link between the inability to experience feelings and decision-making failure. The neurologist posits that emotions function in tandem with reason; and that the absence of emotion result in individuals operating outside of conscience. Previous scholars reported extraction of three factors from the 15-item scale (Fayard, Roberts, Robins, & Watson, 2012; Gore & Harvey, 1995), which Gore and Harvey (1995) labelled as “impersonal transgression”, “harm to another person”, and “trust/oath violation”. According to Harvey, Gore, Frank, and Batres (1997), “impersonal transgression” centred around violation of an impersonal other, a rule in which no specific person is harmed (e.g. cheating on an examination without getting caught- item Consc1). “Harm to another person” centred on damage to another person (e.g. maintaining working conditions detrimental to the health of workers – item Consc7). “Trust violation” focused on violation of confidence and trust (e.g. “inadvertently revealing something about a person that he or she has told you confidentially”- item Consc13).

The scale is reported to have high construct validity and reliability for both Occidental and Oriental college students (Gore & Harvey, 1995; Johnson et al., 1989; Johnson et al., 1987) with alpha coefficients ranging 0.79 to 0.88. Participants respond on five-point Likert scale from “Feel kind of good” to “Feel really bad”.

4.8.3. Control variables

4.8.3.1. Perception of organisation’s ethical environment

Various scholars have used different terms for organisational elements that contribute to an organisation’s ethical effectiveness (for example ethical context, climate and culture). These elements can be formal or informal systems. Schwartz (2016) denotes organisational factors collectively as the ethical infrastructure of organisation. The term originates from Tenbrunsel, Smith-Crowe and Umphress’s (2003) definition and classification, according to which infrastructure is composed of both formal and informal elements, including communication, surveillance, and sanctioning systems; as well as organisational climates for ethics, respect, and justice. According to Schwartz (2016), the underlying assumption is a strong ethical culture and climate in a firm generally encourage more employees to become aware of ethical issues and the importance of behaving in what would be considered by the company to be in an ethical manner. This is supported by Valentine, Nam, et al. (2014) who found that the ethical context influences ethical judgment and ethical intention. This is because employees will base their perceptions of ethical climate not only on what they hear, but also on the behaviours that they observe in the organisation. According to Bedi, Alpaslan, and Green (2016), this phenomenon can be explained through social learning theory. Ethical leadership positively influences perceptions of ethical context due to followers perceiving organisational leaders as role models of ethical behaviour by virtue of their ascribed role and authority to reward and punish acceptable and unacceptable behaviours.

Various scholars have developed models of ethical decision-making that specify the importance of ethical environment (Dedeke, 2015; Ferrell & Gresham, 1985; Hunt & Vitell, 1986; Schwartz, 2016). Similarly, Hunt and Vitell (1986) propose that organisational systems of rewards and punishment influence individuals' learning to be ethical or unethical. Further, a substantial body of empirical research has examined the potential impact that various components of ethical infrastructure can have on ethical decision-making by individuals within an organisation (Craft, 2013; Lehnert et al., 2015; O'Fallon & Butterfield, 2005). For example, Valentine, Godkin, et al. (2014) maintain that documents such as codes of ethics, and values from the corporate culture can all be used to influence individual perceptions of the ethical issue's importance on the job. Singhapakdi and Vitell (2007) reported that explicit/implicit ethics institutionalisation (degree to which an organisation explicitly and implicitly incorporates ethics into its decision-making processes) determines individuals' perceived importance of ethics. Implicitly incorporating ethics means that ethical behaviour is implied and not directly expressed, for example, corporate culture, ethical leadership, and open communication. Explicitly incorporating ethics means that ethical behaviour is formally expressed without vagueness, for example codes of ethics, ethics training, newsletters and ethics committees (Singhapakdi & Vitell, 2007).

A study by Martinov-Bennie and Pflugrath (2009) among auditors found that there were no significant differences between the quality of audit judgments made by participants in a stronger ethical environment, but stronger ethical environment raises awareness of ethical issues. This is supported by Smith-Crowe et al. (2015), who report that the influence of informal and formal systems have mixed results on ethical behaviour, in which systems can also push employees to do wrong.

Due to the possible influence of ethical environment on individuals' ethical decision-making, and following the steps of previous scholars (Barnett & Valentine, 2004), this thesis controlled the effects of organisational ethical environment. The current study utilises the Perceptions of Organisation's Ethical Environment Scale developed by Trevino, Butterfield, and McCabe (1998) to control for the ethical environment of the organisation. The scale is a subset of the ethical culture dimension of the scholars' original scale, which takes into account the example set by top managers, and the reward system for being ethical at the organisation. This scale has been used a number of times, for instance by Valentine, Nam, et al. (2014), where the scholars recorded coefficient $\alpha=0.93$, Barnett and Valentine (2004), used all 14 items, and recorded coefficient $\alpha=0.91$. Hollingworth and Valentine (2015) used 10 items and recorded coefficient $\alpha=0.929$. In this study, the version with 10 items was used. An example of this interval scale is, "Management in this organisation disciplines unethical behaviour when it occurs", to which respondents answer with a five-point Likert scale from "Strongly disagree" to "Strongly agree".

4.8.3.2. Social desirability responding

Social desirability bias (SDB) is a potential problem both in ethics (Barnett & Valentine, 2004; Hollingworth & Valentine, 2015) and religiosity research (Jones & Elliott, 2017). SDB happens when there is discrepancy between an individual's true and reported thoughts (Slabbinck & Van Kenhove, 2010). For reasons of modesty or fear of being thought bigoted (Warner, 1965), respondents frequently choose to align their answers to sensitive questions with social norms in order to make or uphold a socially desirable impression (Hoffmann & Musch, 2016). This is supported by Hosseini and Armacost (1993), who mention that data collection that involves sensitive issues is usually prone to various random or systematic errors or biases. Because of the stigma or threat perceived

by the respondent, questions are prone to response error (e.g., giving the expected or favourable answer).

Jones and Elliott (2017) recognised that self-reports of religiosity have produced exaggerated results, that is an emphasis on favourable characteristics, and over-reporting of religious behaviour and salience. This is supported by Leak and Fish (1989), who posit that religious persons have tendencies toward distortions in the way they see themselves and in the way they intentionally present themselves to others. The scholars point out that their meta-analysis of 75 studies assessing SDB and religiosity with Christian and Muslim participants found that the same pattern exists for both religions. Further, Leak and Fish report that SDB and religiosity is stronger in cultures that place high importance on positive values in religiosity or in which religiosity represents a particularly positive identity.

Numerous ways have been developed for detecting the presence of social desirability and techniques have been developed to reduce the perceived sensitivity of the questions and thereby reduce response bias (Hosseini & Armacost, 1993). Three methods being discussed here are indirect questioning, the implicit association test and the social desirability scale.

- i. Indirect questioning

Procedures of indirect questioning include reformulating sensitive questions in the third-person, and using the Randomised Response Technique, first proposed by Warner (1965). While respondents are describing the opinion of the third-person, they are revealing their own opinion because the respondents' own opinions serve as their reference point. The validity of indirect questioning is still

being questioned because respondents could give estimates of the true answers of the third-person instead of projections of their own thoughts (Slabbinck & Van Kenhove, 2010). A few Randomised Response Technique procedures are proposed by different scholars. On the whole, the family of statistical randomisation techniques removes the direct association between a respondent's answer and his or her standing on the sensitive attribute scale (Hoffmann & Musch, 2016). Therefore, only aggregate estimates are possible in order to protect respondents' privacy (Hosseini & Armacost, 1993).

ii. Implicit Association Test

The Implicit Association Test was developed by Greenwald, McGhee, and Schwartz (1998), has been applied in a wide range of decision areas such as social psychology (Fazio & Olson, 2003), and organisational studies (Uhlmann et al., 2012). An Implicit Association Test tests how strongly the participant implicitly associates a concept with an attribute. The association strength is measured in relative comparison with the association of a second concept to the same attribute, which makes this method particularly applicable to decision contexts where choices are often made between contrasting categories (Chassot, Klöckner, & Wüstenhagen, 2015). Chassot and colleagues explain that the crucial assumption of the Implicit Association Test is that it ought to be easier to pair concepts that belong together in a participant's mind. The ease or strength of association is measured by the speed of response. Therefore, each experiment investigates attitudes that are expected to be strong enough to be automatically activated (Greenwald et al., 1998). According to Slabbinck and Van Kenhove (2010),

compared to indirect questioning, the Implicit Association Test requires a complex, time consuming administrative procedure.

iii. Social desirability bias scales

Incorporation of an SDB scale in the questionnaire is primarily used to help provide evidence supporting the validity of responses to psychological surveys. The most common use of these scales involves the calculation of correlations between scores on the SDB scale and scores on the focal psychological instrument (Beretvas, Meyers, & Leite, 2002).

For this research, the social desirability bias scale was employed because it is simpler to incorporate into a questionnaire that contains established scales. There are scholars who contest the validity of social desirability scales (Barger, 2002; McGrath, Mitchell, Kim, & Hough, 2010). For instance, Barger (2002) points out that 50 comparisons in personality tests show that questions judged as highly social desirable do not affect appreciably predictive validity in behavioural observations. This is supported by McGrath et al. (2010) who argue that the justification for use of SDB scales in research is insufficient because reasons such as bias responding may be too complex and subtle as phenomena to be detected with bias indicators. This is because the act of responding to test items is considered to be the product of a fairly complex cognitive process and there is a potential of misinterpretation. Although the question on response bias remains open, the current research will emulate the literature on ethics study, where SDB will be treated as control variable (Barnett & Valentine, 2004; Hollingworth & Valentine, 2015).

The often-used SDB scales are Balanced Inventory of Desirable Responding (BIDR) and Marlowe-Crowne Social Desirability Scale (MCSDS). After comparing the efficacy of both scales, Lambert, Arbuckle, and Holden (2016) find that the MCSDS is more effective in capturing faked responses. The original MCSDS contained 33 items. Vésteinsdóttir, Reips, Joinson, and Thorsdottir (2015) used a full MCSDS in an online survey in a way that showed that it has good internal reliability ($\alpha = 0.81$). However, few attempts have been made to reduce the number of items for ease of researchers to incorporate the scale into sets of questionnaires (Reynolds, 1982; Strahan & Gerbasi, 1972). Some of the attempts to reduce 33-item of MCSDS are summarised in Table 4-5.

Table 4-5 Some short-form attempts for Marlowe-Crowne Social Desirability Scale (MCSDS)

Short version of MCSDS	No. of items	Notes and reports of subsequent testing
He et al. (2015)	15 items	This scale aims to be more comparable across different cultures. Reliability reported ranging from 0.54 to 0.62. To the best of the author's knowledge, maybe due to its newness, there hasn't been any replication using this scale.
Strahan and Gerbasi's (1972)	X1- 10 items, X2- 10 items, XX- 20 items	The scale was found not to be reliable for Thomson and Phua's (2005) sample of senior managers. The researchers also suggest that the scale is not being used in business and research as it is not measuring SDB in a reliable manner. A study by O'Gorman (1974) also indicated low reliabilities (KR 20 0.46 for 33-item scale; 0.16, 0.21 and 0.36 respectively for X1, X2 and XX respectively). Vésteinsdóttir et al. (2015) report low reliabilities ranging 0.59-0.75.
Ray (1984)	8 items	Krauss et al. (2013), in a study of adolescents in Malaysia found that the reliability of the scale was low ($\alpha = 0.52$), even though Ray (1984) reported

		satisfactory reliabilities among German and Australians samples. Domínguez Espinosa and van de Vijver (2014) wrote that scales developed in the Western domain are somewhat different in other contexts- where cross-cultural differences appear in terms of education and different characteristics of desirability.
Reynolds (1982)	A - 11 items, B - 12 items, C - 13 items	Johnson, Rosen, Chang, and Lin (2016) recorded $\alpha= 0.72$, while Holtbrügge, Baron, and Friedmann (2015) recorded $\alpha= 0.58$. Reynolds (1982) reports reliabilities ranging from 0.74-0.76.

A study by Kurz, Drescher, Chin, and Johnson (2016) to test the MCSDS among Malaysian participants found the measurement scale to have the same interpretation across different genders, however it was partially invariant by language. The scholars used a 14-item short form of the MCSDS that was translated into Chinese.

The short form version of the Marlowe-Crowne Social Desirability Scale (MCSDS), developed by Reynolds (1982), will be utilised in this study (specifically, short-form C). An example of an item in the 13-item scale includes, “I’m always willing to admit it when I make a mistake”, to which respondents will answer with five-point Likert scale from “Definitely not true” to “Definitely true”.

4.8.4. Summary of constructs and measurement

Table 4-6 summarises the constructs and measurement scales used.

Table 4-6 Summary of measurement design

Section	Construct	Type of variable	Scale used	Type of scale	Dimensions within the scale	Number of items
Section A	Perceived importance of ethical issue (PIE) and moral judgment	Mediator	Robin et al. (1996).	Interval	For moral judgment: justice, relativism and deontology.	Four scenarios to measure PIE (one statement) and moral judgment (four statements)
Section B	Ethical intention	Dependent	Conroy and Emerson (2004)	Interval	-nil-	Five scenarios and one open-ended question
Section C	Islamic religiosity	Independent	<i>Taqwa</i> / IR scale (Kamil, 2012)	Interval	-Islamic spirituality -Islamic social responsibility	24 Likert-like and one open-ended question
Section D	Religiosity	Independent	Hoge's religiosity scale and Gorsuch and McPherson religiosity scale	Interval	-Intrinsic religiosity - Extrinsic religiosity	12 Likert-like scale

			(Gorsuch & McPherson, 1989; Hoge, 1972)			
Section E	Conscience	Mediator	Dimensions of Conscience Questionnaire (Johnson et al., 1989 ; Johnson et al., 1987).	Interval	Three guilt dimensions (Gore & Harvey, 1995): - Impersonal transgression - Harm to another person - Trust/oath violation	15 Likert-like scale
Section F	Intention	Mediator	Organisational Citizenship Behaviour – Islamic Perspective Scale (OCBIP) developed by (Kamil, 2012)	Interval	-nil-	10 Likert-like scale
Section G	Ego strength	Mediator	Brief Self-Control scale (Tangney et al., 2004)	Interval	- Self-discipline (5) - Inclination toward deliberate/non-impulsive action (3)	13 Likert-like scale

					<ul style="list-style-type: none"> - Healthy habits (2) - Self-regulation – work ethics (2) - Reliability (1) 	
Section H	Social desirability responding	Control	Marlowe-Crowne Social Desirability Scale Short-form C (Reynolds, 1982)	Interval		13 Likert-like scale
Section I	Perception of organisation's ethical environment	Control	Trevino et al. (1998)	Interval		10 Likert-like scale
Section J	Demography	Control	-nil-	Nominal and ordinal	Age, gender, level of education, sector of employment, years of employment at current workplace and number of subordinates.	Six nominal scale

4.9. Data preparation method

4.9.1. Dealing with missing data

Missing data affects statistical analysis and generalisability of results (Hair et al., 2014). Options available for researchers to cope with missing data include deleting the response that has missing values, using robust statistical procedures that accommodate the presence of missing data, and replacing the presence of missing values. Missing data in the current study were replaced using guidelines by Hair et al. (2014). The primary concern is to identify the patterns and relationships underlying the missing data in order to maintain as close as possible the original distribution of values when any remedy to missing data is applied.

According to the guidelines by Hair et al. (2014), data first need to be examined to determine whether the missing data is ignorable. If the data is not ignorable, the extent of missing data will then be inspected. Patterns of missing data were examined in individual variables, individual cases, and overall. The primary issue in this step is to determine whether the extent or amount of missing data is low enough to not affect the results, even if it operates in a non-random manner. If it is sufficiently low, then any of the approaches for remedying missing data may be applied. After determining that the extent of missing data is substantial enough to warrant action, the next step is to ascertain the degree of randomness present in the missing data, which then determines the appropriate remedies available. This can be done manually and/or with by using the missing data analysis in SPSS. With personal observation for assessing randomness, observations with and without missing data were compared for each variable for any differences. The objective was to identify any systematic missing data process that would be reflected in patterns of significant differences.

An empirical diagnostic test, the missing data analysis in SPSS (specifically, Little's MCAR test) examines the pattern of missing data on all variables and compares it with the pattern expected for a random missing data process. If no significant differences are found, the missing data can be classified as missing completely at random, which represents that the missing-ness is independent of both the unobserved values and the observed values of all other variables in the data (Byrne, 2010). If significant differences are found, the researcher must use the approaches to identify the specific missing data processes that are non-random. This test makes a comparison of the actual pattern of missing data with what would be expected if the missing data were totally randomly distributed.

The final stage is selecting the imputation method. Imputation is a process of estimating the missing value based on valid values of other variables and/or cases in the sample. The objective is to employ known relationships that can be identified in the valid values of the sample to assist in estimating the missing values. Hair et al. (2014) caution researchers to carefully consider the use of imputation in each instance because of its potential impact on the analysis.

For data that is missing completely at random, the maximum likelihood estimation techniques can be utilised in order to model the processes underlying the missing data, and to make the most accurate and reasonable estimate possible. One example is the expectation maximisation approach. It is an iterative two-stage method in which the "expectation" stage makes the best possible estimates of the missing data and then, the "maximisation" stage, where estimates of the parameters (means, standard deviations, or correlations) are made, assuming the missing data is replaced. The process continues

going through the two stages until the change in the estimated values is negligible and others replace the missing data.

4.9.2. Outliers

Hair et al. (2014) define an outlier as an observation that has a substantial difference between the actual value for the dependent variable and the predicted value. Therefore, it is important to identify and remove observations that are inappropriate representations of population. One of the ways that outliers on the dependent variable can be identified is using regression technique through the standardized residual plot. According to Tabachnick and Fidell (2013), outliers are those with standardised residual values above about 3.3 (or less than -3.3). Further, Cook's Distance value can provide an indication if any specific case is causing undue influence on the results of the model. Cases with values larger than 1.0 are a potential problem and should be inspected (Tabachnick & Fidell, 2013).

4.9.3. Multivariate assumptions

Hair et al. (2014) suggest that the assumptions of multivariate analysis must be fulfilled prior to analysis. The assumptions are: normality, homoscedasticity, linearity and absence of correlated errors.

The first assumption for multivariate analysis is the normal distribution of scores on the dependent variable. Assessing the normality of the data can be done using the probability-probability plot and histogram. The probability-probability plot (P-P plot) plots the cumulative probability of a variable against the cumulative probability of a particular distribution (Field, 2009). When the data are normally distributed, a straight line will be

observed. In a histogram, a bell-shaped curve is sought, with the greatest frequency of scores in the middle, and smaller frequencies toward the extremes (Pallant, 2011).

Homoscedasticity refers to the need for residuals at each level of the predictors to have the same variance (Field, 2009). The spread of scores can be observed in the scatterplot, where spreading around the mean shows homogeneity of variance.

Linearity refers to the mean values of the outcome variable for each increment of the predictor lying along a straight line. Linear relationship can also be observed from the probability-probability plot, where a straight line would indicate the assumption of linearity.

Some correlation among the independent, mediating and dependant variables would indicate a viable relationship testing. However, multicollinearity can exist when the correlation between two or more predictors in a regression model are too high (Pallant, 2011). This would make it difficult to assess the individual importance of a predictor (Field, 2009). To avoid multicollinearity, an inspection can be made using the value of inflation factor. Value of inflation factor is a form of collinearity diagnostics produced by SPSS that indicates whether a predictor has a strong linear relationship with other predictors. Values below 10 (Field, 2009) would not raise concerns of multicollinearity in the data. A further examination of the correlation matrix of the independent variables could also identify multicollinearity. The presence of high correlations (generally 0.90 and above) is the first indication of substantial collinearity.

4.9.4. Scale validity

The test of validity on a measurement scale would determine whether an instrument measures what it sets out to measure. For this thesis, two types of validity testing were conducted. They are content validity and construct validity. Construct validity testing was further divided into convergent and discriminant validity.

4.9.4.1. Content validity

Netemeyer, Bearden, and Sharma (2003) state that content validity refers to the degree to which elements of a measurement instrument are representative of and relevant to the targeted construct for a particular assessment purpose. It can be improved with accurate conceptualisation and construct definition and by ensuring that experts in the field agree that items measure the construct which they are intended to measure. Therefore, for the thesis, the constructs were operationalised and enough items were included. Furthermore, based on the measurement design in Section 4.8, the scales used have been reviewed and utilised by various experts.

4.9.4.2. Construct validity assessment

According to Hair et al. (2014), construct validity is the extent to which a set of measured items actually reflects the theoretical latent construct those items are designed to measure. For this, the study relied on construct measures validated in prior research. Nonetheless, all of the measures were also re-validated as much as possible, especially to account for the context in which this study is being carried out. The construct validity assessments were conducted using exploratory and confirmatory factor analyses.

Prior to factor analyses, the correlation matrix was evaluated to determine if it was factorable. This step was done together with the Bartlett's test of sphericity and the Kaiser-Meyer-Olkin (KMO) test for individual measures of sampling adequacy. The

correlation matrix was closely examined for item consistency and to identify items that were either too highly correlated ($r \geq 0.80$) or not correlated sufficiently ($r < 0.30$) with one another. If items are too highly correlated, there might be a problem of multicollinearity. If the items are not correlated enough, there is not much shared common variance, thus potentially yielding as many factors as the number of items (Pett, Lackey, & Sullivan, 2003).

In this study, exploratory and confirmatory factor analyses were conducted to achieve three objectives. The first objective was to provide insight into the interrelationships among the variables and the underlying structure of the data. According to Hair et al. (2014), factor analysis is a good starting point for many other multivariate techniques. The second objective was to perform a construct validity test. Thirdly, confirmatory factor analysis was used to validate and reduce the number of items on the measures or scales.

In exploratory factor analysis, the extraction of the components was done using the principal component analysis. Principal component analysis was used because of the high number of items. The method aims to account for variance in the observed measures, and is more appropriately used as a data reduction technique to reduce large sets of measures (Brown, 2006; Pett et al., 2003). Two types of rotation to conduct the factor analysis are orthogonal and oblique. In orthogonal rotation, the factors are constrained to be uncorrelated, while in oblique rotation, the factors are allowed to intercorrelate. In applied social sciences research, orthogonal rotation is used most often, such as varimax rotation. Orthogonally rotated solutions are more easily interpreted because the factor loadings represent a correlation between the indicators and the latent factors. In oblique solutions, factor loadings usually do not reflect simple correlations between the indicators and the factors unless the factors themselves have no overlap. Because oblique rotations allow

the factors to intercorrelate, the correlations between indicators and factors may be inflated by the covariation of the factors; that is, an indicator may correlate with one factor in part through its correlation with another factor (Brown, 2006). In this thesis, principle component analysis with a varimax rotation was used to extract factors. Those factors with eigenvalues greater than 1.0 were retained. The threshold of factor loading was 0.5 for all items (this relates to construct validity). The same extraction technique and rotation was also employed by previous scholars (Kamil et al., 2011; Kamil, Ali Hussain, & Sulaiman, 2015; Kamil, Osman-Ghani, Sulaiman, & Ahmad, 2010).

The exploratory factor analysis needs to be cross-validated with the confirmatory factor analysis (Brown, 2006). A confirmatory factor analysis is a way of assessing how well the *a priori* factor structure and its respective pattern of loadings match the actual data (Hair, Black, Babin, & Anderson, 2010). It can also be used to improve an existing theoretical perspective, support an existing structure and examine a well-known dimensional structure in different populations (DiStefano & Hess, 2005).

Structural equation modelling was utilised to perform confirmatory factor analysis, by using the Analysis of Moment Structures (AMOS), version 23. The estimation method used was that of maximum likelihood, which is the default in AMOS and commonly used in the literature (Baazeem, 2015; Brown, 2006; Kamil, 2012). Maximum likelihood was appropriate because it describes the underlying statistical principle that, if sample data are assumed to be the population parameter, the technique should maximise the likelihood that sample data are drawn from the specified population (Kline, 2015).

Fit indices were used to assess the goodness of fit of the measurement scales. In other words, it is a direct measure of how well the specified model reproduces the observed data. As such, the indices provide the most basic assessment of how well a researcher's theory fits the sample data. For the current study, fit indices thresholds suggested by Williams, Vandenberg, and Edwards (2009) were applied. Measurement models were evaluated using four indices. The first is chi-square statistics (χ^2), which Hair et al. (2010) describe as the most fundamental fit index that generally includes the value of χ^2 , degrees of freedom (df) and significance level. By convention, a non-significant χ^2 indicates that the model fits the data, therefore, the model is accepted. On the other hand, a significant χ^2 ($p < 0.05$) suggests that the model does not fit the data and should be rejected. Yet, absolute indices may be undesirably affected by sample size (Kline, 2015). The value provides the best inferential test of overall model fit. The value is related to sample size (N), model complexity and non-normality. Specifically, as N increases and the number of variables increases, the χ^2 is likely to be greater (Hair et al., 2010). Comparative fit index (CFI) compares the proposed model against an independent model. The value ranges from zero to one, corresponding to no fit and perfect fit respectively. A value closer to one is desirable, while ideally would be above 0.95. Root mean square error of approximation (RMSEA) refers to the average differences per degree of freedom expected to occur in the population. A value below 0.05 indicates good fit; while below 0.08 indicates adequate model fit. Lastly, the model is evaluated by observing the standardised root mean residual (SRMR). This index assesses the correlation of the residual variances of observed variables. A value below 0.10 is considered adequate.

Where required, post-hoc analysis using modification indices (MI) were used in the confirmatory factor analysis to guide model modification. Modification indices provide

a description of meaning of the decrease of the chi-square value when a coefficient is estimated (Salehi, Harris, Marzban, & Coyne, 2015), and were used to indicate any redundancy present in the scale (Byrne, 2010). According to Sweeney (2009), revising models should be based both on statistical results and theoretical underpinnings. Brannick (1995) goes as far as to argue that model re-specification should not be done at all. Theoretical considerations, therefore, must guide model modifications, because adjusting a model after initial testing increases the chance of making a Type 1 error⁹ (Anderson & Gerbing, 1988). Blind use of modification indices can lead researchers astray from their original substantive goal (Raykov & Marcoulides, 2000). Therefore, following the footsteps of previous scholars (Campton, 2016; Egan, 2015; Februadi, 2014; Kamil et al., 2014; Najmaei, 2014; Samaduzzaman, 2015), fit indices and model re-specification using modification indices were done with strong theoretical support from the literature. Moreover, scholars have found that modification indices help in improving the measurement model and, for instance, in reducing the items in order to fit the data (Lo et al., 2018; Miller, Ewest, & Neubert, 2018). Additionally, as much as possible, the thesis also adheres to the three-indicator rule suggested by Hair et al. (2014), which requires all factors to have at least three significant indicators. This is to avoid model identification issue in confirmatory factor analysis.

4.9.4.2.1. Convergent validity

Convergent validity refers to the magnitude of the standardised factor loading and its significance level. This means that, the larger the factor loadings with a corresponding significant t-value, the better the evidence that the measured variables represent the

⁹ In statistics this refers to rejecting the null hypothesis although it is true.

underlying constructs. Several ways to estimate the relative amount of convergent validity among item measures are:

a) Factor loadings

All factor loadings should be statistically significant and a good rule of thumb is that standardised loading estimates should be 0.5 or higher.

b) Average Variance Extracted (AVE)

AVE is calculated as the mean variance extracted for the items loading on a construct and is a summary indicator on convergence. An average variance extracted of 0.5 or higher suggests adequate convergence. A lesser value indicates that, on average, more error remains in the items than variance explained by the latent factor structure imposed on the measure. With confirmatory factor analysis, the average variance extracted values can be expressed in the following formula:

$$\text{Average variance extracted (AVE)} = \frac{\text{Total of all squared standardised factor loadings}}{\text{Number of items}}$$

4.9.4.2.2. Discriminant validity

Discriminant validity was done by inspection of the correlation coefficients between each pair of variables. If the value is very high (for example 0.85), it means the variables of interest might represent the same concept (Field, 2009; Kline, 2015), which means that they could be combined as a single variable (Hair et al., 2014). A more rigorous test is to compare the average variance-extracted values for any two constructs with the square of the correlation estimate between these two constructs. The variance-extracted estimates should be greater than the squared correlation estimate. The same discriminant validity

tests have also been employed by previous scholars (Aleassa et al., 2011; Rottig et al., 2011).

To assess discriminant validity, AVE and shared variance estimates should be compared (Fornell & Larcker, 1981). Discriminant validity information should be reported to show that constructs adequately are discriminated from each other. According to Fornell and Larcker (1981), the average variance extracted should be more than the correlation squared of two constructs to support discriminant validity.

4.9.5. Scale reliability

Scale reliability would indicate whether the scale can be interpreted consistently in different situations (Field, 2009). High construct reliability indicates that internal consistency exists, meaning that the measures all consistently represent the same latent construct. To assess internal consistency, Cronbach's alpha was used. There are some limitations associated with Cronbach's alpha, for instance, it wrongly assumes that all items contribute equally to the reliability score (Bollen & Lennox, 1991). However, according to Shook, Ketchen Jr., Hult, and Kacmar (2004), using Cronbach's alpha is a better choice as it draws on standardised loadings and measurement errors for each item of the scale. For this thesis, Cronbach's alpha was used as a measure of reliability. According to Field (2009), a value of 0.7 or higher suggests good reliability.

4.10. Method of analysis

Hypotheses outlined in the previous chapter will be tested using hierarchical regression technique. The choice of analysis was done based on the usable responses ($N=160$) and the number of items (and constructs) in the questionnaire. In addition, hierarchical regression allows the author to control the order in which the variables are being entered into the analysis. The control variables (perceived ethical environment and social desirability bias) were entered in the first block as independent variables in all the hierarchical regression models. The same analysis approach is also observed in previous research that study different constructs and relationships related to the theoretical model of this thesis (Barnett & Valentine, 2004; Hollingworth & Valentine, 2015; Valentine & Hollingworth, 2012; Walker et al., 2011).

There are two phases of analysis corresponding to the two research objectives. The first phase is to test the relationship of Islamic religiosity to the five individual factors. For this, the IR and HR scale items were treated as independent variables and the individual factors were treated as dependent variables. The second phase is to test the individual factors as mediators in the relationship between Islamic religiosity and ethical intention. In both of the phases, the two constructs that were measured using vignettes (PIE and moral judgment) were analysed separately from the rest of the scales (measures for ego strength, intention and conscience).

The mediation analysis for the second phase of analysis will be based on Baron and Kenny's (1986) mediation analysis approach. According to the scholars, for full mediation effects to occur, fulfilment of the below requirements is needed:

1. The independent variable (X) must have a significant effect on the mediator (Z).
This means that IR and HR must have significant effects on the individual factors (PIE, moral judgment, ego strength, intention and conscience). It needs to be noted that this requirement also corresponds with the first research objective.
2. The independent variable (X) must have a significant effect on the dependent variable (Y) in a regression model, without adjustment for the mediator Z. This means that IR and HR must have a significant effect on ethical intention, without any adjustments to the effects on the five individual factors.
3. The mediator (Z) must have a significant effect on the dependent variable (Y).
This requires that the individual factors must have a significant effect on ethical intention.
4. The effect of the independent variable (X) on the dependent variable (Y) must be reduced when a multivariate regression analysis is additionally adjusted for variable Z. Therefore, the effect of IR and HR on ethical intention must be reduced in a multivariate regression analysis when adjusted to include the five mediating variables.

However, Boxall, Ang, and Bartram (2011) relaxed the second condition because, while it is important to test the total effect of independent variable (X) on dependent variable (Y), overemphasising X-Y relationship before or after controlling for a mediator can lead to misleading conclusions in theory testing. This notion is supported by other

scholars such as Hayes (2013) and Rucker, Preacher, Tormala, and Petty (2011). Therefore, this thesis will only observe conditions (1), (3) and (4).

The Sobel test or bootstrapping can be conducted in order to observe the fourth condition described above. The Sobel test assumes that each of the constructs follows normal distribution. An alternative to the Sobel test is bootstrapping, a method recommended by Preacher and Hayes (2004). Bootstrapping is based on multiple sampling from the original dataset, and then calculates the means and deviations of these samples. The resultant confidence interval, when not containing the value of zero, demonstrates that there is a difference in the change of coefficients for the test of mediation (Boxall et al., 2011). In the study by Boxall et al. (2011), with a sample of 116, the researchers present the results of the Sobel test and bootstrapping together. The study by de Jong and Elfring (2010), with a sample of 73 teams, relied on the bootstrapping results only. This thesis followed the same path as Mawritz, Greenbaum, Butts, and Graham (2017), where the study with 165 samples reported only the bootstrapping results. Here, bootstrap samples of 10,000 with bias-corrected accelerated (BCa) method were used, which is consistent with previous scholars (Mawritz et al., 2017; Soo, Tian, Teo, & Cordery, 2017).

In order to gain more clarification on the factors that influence ethical decision-making at the workplace and the role of Islamic religiosity on those decisions, the questionnaire included two open-ended questions. These questions were supplementary and optional for respondents as it is not the main part of the questionnaire. One question was immediately asked after the five short vignettes (Section B of the questionnaire). To recap, the scenarios involved situations such as investment advice, usage of copyrighted computer software, and selection of job applicants, in which participants were to indicate

the decision they would take if faced with a similar situation (five-point Likert scale). An open-ended question on the factors that influenced the decisions was asked, whereby participants can refer to decisions that apply to all the five vignettes or one of the vignettes. In the same vein, an open-ended question was asked on how they view Islamic values should be practised at the workplace in addition to participants filling in the 24-item Islamic religiosity (IR) scale on five-point Likert scale.

Initial analysis of the responses were undertaken using the thematic analysis procedure described by Braun, Clarke, and Terry (2015). First, the dataset was studied for common patterns and themes in participants' responses. The data were read carefully to identify meaningful units of text relevant to the research topic. Second, units of text addressing the same issue were put together into thematic categories and given provisional definitions. The same response could be included in more than one category. Then, the data were systematically reviewed to ensure that a name, definition, and exhaustive set of data to support each category were identified.

4.11. Summary

The chapter discussed in detail the paradigm of the research and research design. With a positivist stance, the researcher is using a deductive approach in order to test the proposed hypotheses that were outlined in the previous chapter. The hypotheses were tested using the quantitative research method. The surveys were presented bilingually, i.e. in English and Malay languages and each consists of 10 sections to measure different constructs. Data were collected from Muslim employees in Malaysia, with no specification on the type of employment or position in the organisation, or the industry that the employees are working in. However, as much as possible, a wide background was preferred, in which a

multistage sampling procedure was carried out to reach respondents with different types of employment. Participants were given a self-administered survey, distributed either online or hard copy.

Prior to conducting the study, a pilot study was conducted to gather feedback in terms of the suitability of the survey for the local context, the ease of understanding of the questions and translation, and to gauge acceptance of the length of the survey. With no major feedback received, no items were dropped for the final copy of the survey, except for a few translation issues.

The chapter also described the measurement design, reliability and validity analysis and data analysis techniques discussed for data analysis. The results of analysis outlined in this chapter are reported in Chapter 5.

Chapter 5. Data analysis and findings

5.1. Introduction

There are four main sections in this chapter. It will start by presenting the results of the pilot study. Even though the sample for the pilot study was small (22 responses), the study gave an indication of the validity and reliability of the scales to be utilised for the main study. Then, the chapter will describe the data collected from the main study. This will include the sample profile, response rate and the demographics of respondents. To prepare the data for analysis, data was later screened for outliers, and checked for multivariate assumptions. At this stage, the scales were also checked for validity and reliability. Detailed construct validity checking was done through factor analyses. The last part of the chapter will be the testing of the hypotheses of this thesis. This section is subdivided into two sections, each driven to address the two research questions of this thesis. The chapter concludes with the summary of hypotheses testing results.

5.2. Results of pilot study

Table 5-1 shows the summary of reliability of the scales based on the results of the pilot study. While the purpose was to remove the items that have low item-total correlations, the author kept in mind that the removal of items means that results cannot be directly compared with other studies that have used the scale before. Another consideration is the suggestion by Kenny (as cited in Harvey, Billings, and Nilan, 1985) that the use of at least four items for each latent construct is desirable in order to undergo the test of homogeneity. For instance, ethical intention was measured through five short vignettes. Although reducing the number of vignettes resulted in better reliability scores, all five vignettes are included in the main study to avoid running the risk of having too few

questions for this construct. The pilot study results overall indicate that the vignettes and scales used are reliable and appropriate for the local context.

Table 5-1 The reliability of scales (the pilot study)

No	Scale	Number of items	Cronbach α
1	Islamic religiosity	24	0.908
2	Hoge's religiosity scale	12	0.787
3	Perceived importance of ethical issue	4	0.755
4	Moral judgment	16	0.886
5	Ego strength	13	0.747
6	Conscience	15	0.809
7	Intention	10	0.895
8	Ethical intention	5	0.630
9	Perceived ethical environment	10	0.910

5.3. Data profile

As mentioned in the previous chapter, both paper and web-based surveys were used to obtain the data for this research. Likewise, the responses are a mix thereof, as summarised in Table 5-2. However, the returned responses had undergone missing data analysis before the usable responses were finalised. The process in dealing with the missing data is explained in Section 5.4.1.1.

Table 5-2 Summary of data collected

Survey method	Sent out	Returned	Response rate	Usable responses
Web-based	514	85	16.5	60
Hard-copy	392	176	44.9	100
Total	906	261	28.8	160

The lower response rate for web-based surveys is consistent with the meta-analysis conducted by Manfreda et al. (2008), who reported that compared to other modes, non-response bias appears to be a larger concern for web surveys. Evans and Mathur (2005) state that the potential weaknesses of web surveys include the perception of junk email, skewed attributes of the internet population, and impersonality (no human interaction). Various scholars also find that too many contacts (i.e. number of reminders) actually deter the response of web-based surveys, as this is perceived to be intrusive to individuals (Evans & Mathur, 2005; Manfreda et al., 2008).

5.3.1. Sample size

The sample size of this thesis is 160. This is approximate to the sample size of previous research using the sample of Muslims in Malaysia (Hashim, 2009; Zahrah et al., 2017). To determine whether the sample size is adequate for regression analysis, the suggestions from Stevens (1996) and Tabachnick and Fidell (2013) are reviewed (Section 4.6). In this study, there are six independent variables (religiosity, perceived importance of ethical issue, moral judgment, ego strength, conscience and intention), and two control variables (social desirability bias and perceived ethical environment). With six independent variables, Stevens (1996) and Tabachnick and Fidell (2013) suggest that with minimum sample needed is 90 and 98 respectively.

5.3.2. Respondent characteristics

The details of the respondents' demographic is shown in Table 5-3. The respondents comprised of 55 percent females compared to 41.2 percent males. Almost half of the respondents were between the ages of 30 to 40 years old. According to the Department of Statistics Malaysia (2018), the total population in Malaysia is 32.4 million, 51.6 percent

of whom are male. The Malaysian Department of Statistics also estimated that the working age population (15 – 64 years old) is 22.3 million (69.7 percent from the total population).

The duration of employment at current organisation scattered, with the highest percentage having been employed by the current organisation for 1 to 5 years (28.7 percent). Lastly, the majority of the respondents have fewer than 10 employees (72.5 percent).

Table 5-3 Demographic characteristics of respondents

Demographic variables	Frequency (N=160)	Percentage (%)
<u>Gender</u>		
Male	66	41.2
Female	88	55.0
Missing	6	3.8
<u>Age</u>		
Below 20 years old	1	0.6
20-30 years old	45	28.1
30-40 years old	69	43.1
40-50 years old	30	18.8
Above 50 years old	11	6.9
Missing	4	2.5
<u>Highest qualification</u>		
High school diploma	22	13.8
College cert / Diploma	43	26.9
Bachelor's degree	75	46.8
Graduate degree	16	10.0
Missing	4	2.5
<u>Duration of employment at current organisation</u>		
Less than 1 year	12	7.5
1-5 years	47	28.7
6-10 years	42	26.8
11-15 years	26	16.3
More than 15 years	30	18.8
Missing	3	1.9
<u>Number of employees</u>		
Less than 10 people	116	72.5
10-20 people	19	11.9
20-50 people	8	5.0
More than 50 people	5	3.1
Missing	12	7.5

5.4. Data preparation

5.4.1. Data screening

5.4.1.1. Missing data

The four steps to replace missing data suggested by Hair et al. (2014) were employed. There were 117 complete cases, which is without any missing data. In order to take the conservative path, only cases with five percent missing data were considered for the final analysis. Figure 5-1 shows the missing data analysis conducted in SPSS. The missing data would involve 41 variables, 43 cases and 80 values.

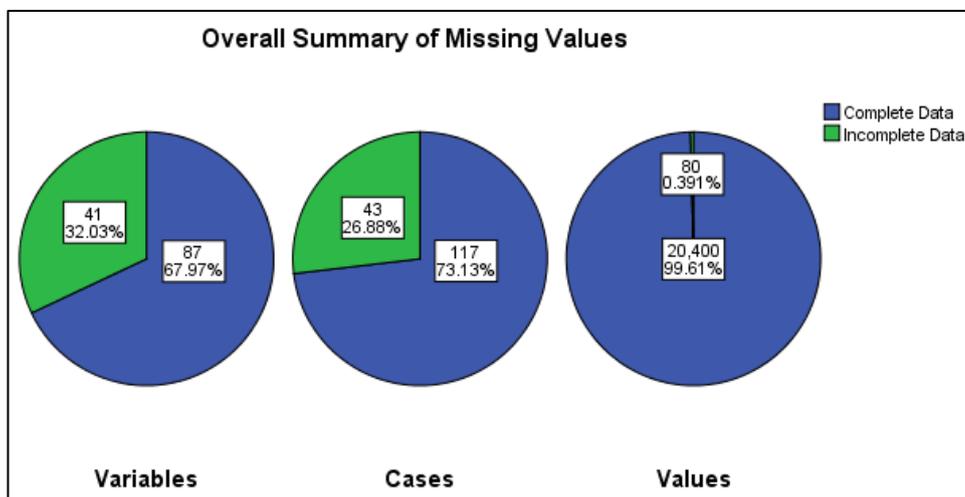


Figure 5-1 Summary of missing data analysis

In order to determine the best approach for data imputation, missing value analysis was conducted, where the data were subjected to Little's MCAR test. The result of Little's MCAR test shows that the missing data are missing completely at random. An expectation maximisation technique was conducted to replace the missing values with the most likely responses. This method is suitable for data sets that have a small percentage of missing data. Negatively coded items that were replaced were manually reversed. For instance, case #76 for item Egostr13. The missing value was replaced with 4.1 through the expectation maximisation technique on SPSS. As this is a negatively worded item, the code was reversed for the analysis. Therefore, the item was coded as 1.9. As a result, the

final dataset did not contain any missing data on the continuous variable (missing values on categorical data were not replaced). The total cases used for the final analysis was 160, which means that 98 cases were excluded. The sample size was determined as adequate, based on the discussion made in Section 5.3.1.

5.4.1.2. Assessment of mean and standard deviation

The dataset of 160 cases was then subjected to descriptive statistics. With all constructs on a five-point scale, Table 5-4 shows that the mean values ranged from 2.7321 to 4.4926. The standard deviation values range from .49169 to .91153. Standard deviation indicates how well the mean represents the observed data. A large standard deviation means that the score is spread more widely around the mean, which means that the mean is not a good representation of the data. Conversely, a small standard deviation proves that the mean is an adequate representation of the data (Field, 2009). From Table 5-4, scores of standard deviation of all the items are relatively small compared with the means, which suggest that the mean is adequate to representation of the data.

Table 5-4 The mean and standard deviation (N=160)

Construct	Mean	Standard deviation
IR scale	4.039	0.5709
HR scale	4.110	0.6170
PIE	3.466	0.9115
Moral judgment	3.765	0.7237
Ego strength	3.323	0.4961
Intention	4.165	0.6617
Conscience	4.493	0.6008
Ethical intention	3.717	0.6961
Perceived ethical environment	3.488	0.5481
Social desirability bias	2.732	0.4917

5.4.1.3. Checking for outliers

Following suggestions by Tabachnick and Fidell (2013), outliers are those observations with standardised residual values above 3.3 (or less than -3.3). By setting ethical intention as the dependent variable, case number 29 has a standard residual of 3.005, which is outside the boundaries. To check whether this case exerts any undue influence on the results of the model, Cook's distance value was obtained. According to Tabachnick and Fidell (2013), cases with values larger than 1 are a potential problem. Cook's distance value showed a maximum value of 0.316, suggesting no major problem. Therefore, no cases were removed.

5.4.1.4. Checking of multivariate assumptions

The probability-probability plot for the data in this thesis is a reasonably straight diagonal line from bottom left to top right (Figure 5-2), suggesting that the assumption of normality and linearity were met. The bell-shape distribution of the histogram (Figure 5-4) further confirmed the assumption of normality.

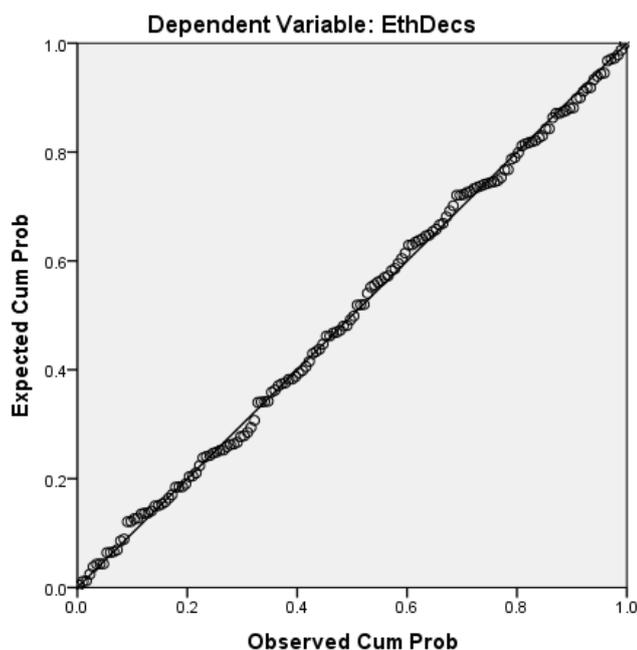


Figure 5-2 Normal P-P plot of regression standardised residual.

The scatterplot (Figure 5-3) indicates that the scores are distributed in rectangular shape and concentrated at the centre (along the 0 point), indicating that it meets the assumptions of homoscedasticity. A straight line in Figure 5-2 also indicates the assumption of linearity.

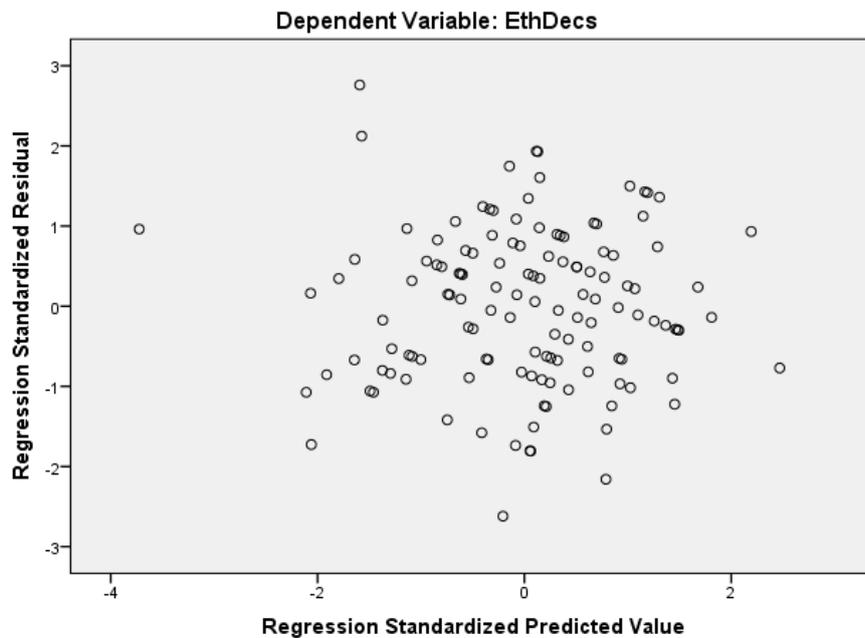


Figure 5-3 Scatterplot of standardised residual

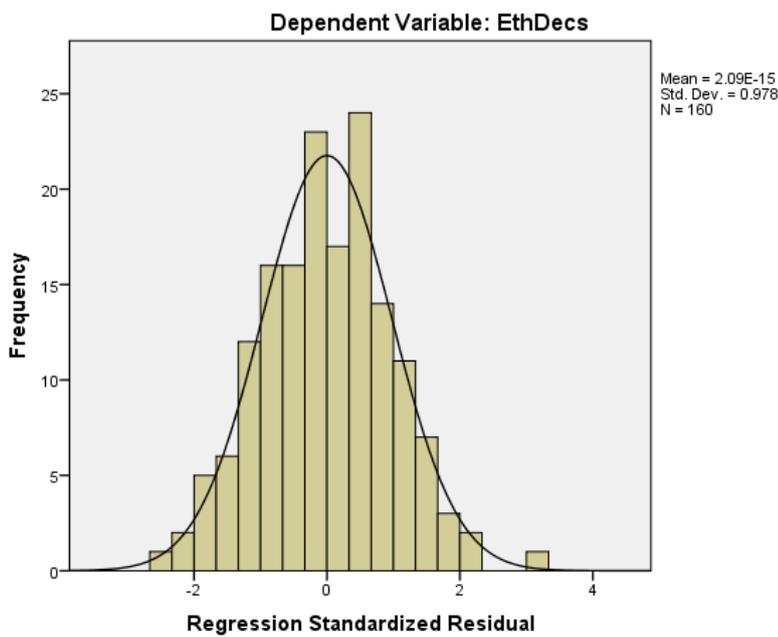


Figure 5-4 Histogram showing the distribution of data

An inspection of multicollinearity in the value of inflation factor diagnostics produced by SPSS (Table 5-5) indicates that all the values are below 10, which does not raise concerns of multicollinearity in the data.

Table 5-5 Value of inflation factor (prior to factor analyses)

Variables	Value of inflation factor
Islamic religiosity	2.237
Hoge's religiosity	2.301
Ego strength	1.156
Intention	2.577
Conscience	1.667

The values of variance inflation factor were examined for PIE and moral judgment in each scenario. With values under 10 for constructs in all scenarios (Table 5-6), there is no issue of multicollinearity of data.

Table 5-6 Variance Inflation Factor (VIF) of vignettes

Scenario	Item	VIF
1	PIE1	1.305
	MJ1	1.280
2	PIE2	2.162
	MJ2	1.781
3	PIE3	2.025
	MJ3	1.971
4	PIE4	1.699
	MJ4	1.464

A further inspection of multicollinearity is made through the examination of the correlation matrix (Table 5-7), which shows that there are not substantially high correlations at construct level.

5.4.1.5. Correlation of variables

Inspection of the strength of correlation between variables was done concurrently with assessment of the significance level (Table 5-7). Most constructs have significant correlation with each other, except for two cases: (i) Islamic religiosity and PIE; and (ii) ethical intention and intention. The fair relationship indicates that the data is suitable to proceed to the hypothesis testing using the hierarchical regression method.

Table 5-7 Pearson correlation (prior to factor analyses)

Variables	1	2	3	4	5	6	7	8
1. IR	--							
2. HR	.644**	--						
3. PIE	.046	.217**	--					
4. Moral judgment	.289**	.329**	.322**	--				
5. Ego strength	.267**	.235**	.051	.108	--			
6. Intention	.703**	.692**	.047	.305**	.331**	--		
7. Conscience	.524**	.575**	.194*	.422**	.305**	.539**	--	
8. Ethical intention	.191*	.290**	.295**	.165*	.261**	.122	.306**	--

N=160, *p<0.05, **p<0.01

5.4.2. Factor analyses

5.4.2.1. Exploratory factor analysis

A series of exploratory factor analyses for the various measurement models was conducted. For this study, separate analyses were conducted for each independent variable, except for perceived importance of ethical issue (PIE) and moral judgment. The reason is because the variables were measured using vignettes; therefore, analysis will be based on each vignette.

5.4.2.1.1. Measure of religiosity – Islamic religiosity scale

The Islamic religiosity (IR) scale by Kamil (2012) is relatively new, and even though it has been used in the Malaysian context before, conducting exploratory factor analysis is useful to add to the usability of the scale. The initial analysis indicated that the data had adequate factorability (KMO= 0.911, Bartlett's test of sphericity is significant). Four factors were extracted, explaining 65.3 percent of variance as shown in Appendix H. ISR7 and ISR9 were found to be loaded on two different factors. According to Fabrigar and Wegener (2012), it is not necessary to remove a double-loading item, as its loading on both factors could be viewed as helping to clarify the nature of the scale. The factor for each item was chosen according to the highest factor loading.

The first factor (IR_F1) refers to the items related to the Remembrance of God/ belief subscale. This factor is renamed as "Attachment to God", which relates to emotional/affectivity. The second (IR_F2) and the third (IR_F3) factors are manifestations of religiosity in behaviour and interactions with human beings. The last factor (IR_F4), belongs to the Rituals subscale.

5.4.2.1.2. Measure of religiosity – Hoge's religiosity (HR) scale

The HR scale is a 10-item scale. For this research, two items from Gorsuch and McPherson's (1989) scale that are not present in the HR scale are included: the element of cognition/knowledge and ritual (part of intrinsic religious motivation). They were labelled as HR11 and HR12. Initial analysis indicated that the data had adequate factorability (KMO= 0.872, Bartlett's test of sphericity is significant).

By suppressing small coefficients, the factor analysis produced two factors (explaining 64 percent of variance). Only HR10 loads to both of the factors (factor loadings: HR_F1: 0.544, HR_F2: 0.599). The results indicate that HR3, HR9, and HR10 are extrinsic religiosity, while the other items are intrinsic religiosity. This result is consistent with prior research (Liu & Koenig, 2013).

5.4.2.1.3. Measure of PIE and moral judgment

For PIE and moral judgment, exploratory factor analysis was conducted for each scenario. All items for each scenario were entered: for example for scenario 1, PIE1, Moral judgment1.1, Moral judgment1.2, Moral judgment1.3, Moral judgment1.4. All items (PIE and moral judgment items) loaded on one factor with each scenario. This approach is similar to that taken by Leonard and Jones (2017). Percent variance explained ranged from 64.7 to 73.7 percent as shown in Table 5-8. For the regression analysis, a moral judgment variable was calculated for each scenario as the average of the items. This follows the approach by previous scholars (Leonard & Jones, 2017; Valentine, Nam, et al., 2014).

Table 5-8 PIE and moral judgment – variance explained
 Scenario Percent variance explained (%)

1	64.7
2	69
3	73.7
4	71.1

5.4.2.1.4. Measure of ego strength

The initial analysis indicated that the data had adequate factorability (KMO= 0.793, Bartlett's test of sphericity is significant) for the ego strength variable. Tangney et al. (2004) treated the scale as unidimensional. The result from the exploratory factor analysis found two distinct factors (Appendix H), which is concurrent with other subsequent two studies (Ferrari et al., 2009; Maloney et al., 2012). All items only load on one factor except for Egostr5. For the subsequent analysis, this item will be treated as the factor with the higher factor loading, as removing double-loading items is not necessary (Fabrigar & Wegener, 2012). This decision is also supported by checking the construct reliability, in which the value drop significantly with the removal of Egostr5. Factors were named based on the classification made by Maloney et al. (2012), which were "Impulsivity" (Egostr_F1) and "Restraint" (Egostr_F2).

5.4.2.1.5. Measure of intention

The same procedure is conducted for the intention construct. Using principal component analysis, with varimax rotation, initial analysis indicated that the data had adequate factorability (KMO= 0.905, Bartlett's test of sphericity is significant). All items were found to load on one factor (Appendix H). Item Intent10 is slightly below the 0.5 threshold of factor loading, however, the item is retained until confirmatory factor analysis is conducted.

5.4.2.1.6. Measure of conscience

The exploratory factor analysis for the measure of conscience yielded two factors (KMO= 0.919, $\chi^2=1633.530$, $df= 105$) with 63 percent variance explained. The exploratory factor analysis of the conscience construct showed that all except Consc6 load to more than one

factor, which loaded on both factors, with 0.504 and 0.630 for the first (Consc_F1) and second factor (Consc_F2) respectively. For the subsequent analysis, this item will be placed in the second factor (Consc_F2). The results of exploratory factor analysis are shown in Appendix H. The labelling of the factors followed the guidelines from the literature: “harm to another person and trust/oath violation” for Consc_F1, and “impersonal transgression” for Consc_F2.

5.4.2.2. Confirmatory factor analysis

Based on the factors extracted from the exploratory factor analysis the scales were subjected to confirmatory factor analysis.

5.4.2.2.1. Measure of religiosity – Islamic religiosity scale

The four factors identified from exploratory factor analysis were subjected to confirmatory factor analysis, which resulted in goodness-of-fit indices: $\chi^2=563.221$, $df=246$, CFI= 0.869, RMSEA= 0.09, SRMR= 0.0656. Inspection of the factor loadings found that all items are loaded to their factors, by more than 0.5. Good factor loadings, but poor fit of the model, indicate that there are certain items in the model which are redundant. One type of method effect that can trigger error covariances is a high degree of overlap in item content. Such redundancy occurs when an item, although worded differently, essentially asks the same question (Byrne, 2010). The modification indices (MI) will identify this particular pair of redundant items. MI were checked to identify any redundancy, of which four cases were identified. Table 5-9 shows the outstanding value of MI. Each case was observed to belong in the same factor except for case number 3 (involving IR_F2 and IR_F3).

Table 5-9 Outstanding modification indices of the items in the IR scale

Case	Item	Question	Factor	MI	Loading	Decision
1	IS4	I ask God to help me when I make important decisions at my work.	IR_F1		0.75	Removed
	IS5	I supplicate God whenever I face difficulty in my work.	IR_F1	29.124	0.87	Retained
2	ISR5	I am not afraid to tell the truth.	IR_F3		0.79	Retained
	ISR6	I tell the truth regardless of the consequences.	IR_F3	21.774	0.62	Removed
3	ISR4	Before making a decision, I wait until my co-workers finish expressing their opinions.	IR_F2		0.69	Retained
	ISR3	I abide by agreements I make with my co-workers.	IR_F3	18.414	0.72	Retained
4	ISR11	I forgive my co-workers even if they hurt me on purpose.	IR_F2		0.62	Removed
	ISR12	When a co-worker hurts me, I reciprocate with kindness.	IR_F2	13.956	0.63	Removed

Based on the modification indices obtained, inspections of items were carried out. Removal of items were carried out by stages, that is, after each pair was inspected and items were considered to be retained/removed, the model fit and modification indices were checked again, until the satisfactory model fit is achieved. The first case is between IS4 and IS5. Both of these items belonged to the same factor (IR_F1), and statements

relate to asking for God's help in decisions and difficulty at work. Respondents might perceive that decisions are a subset of difficulty or challenge in itself. Here, IS4 was removed due to a lesser factor loading. The second pair (ISR5 and ISR6) has an MI of 21.774, also belonged to the same factor (IR_F3), and relates to telling the truth. Since ISR5 and ISR6 are sequential, the participants might perceive that the latter as an extension of the former, which is referring to speaking the truth regardless of the consequences. ISR5 has the higher factor loading of 0.79 compared to ISR6 (factor loading= 0.62), therefore, ISR5 is retained while ISR6 is deleted for the final scale.

The third case with high MI in the IR scale is between ISR3 and ISR4. The exploratory factor analysis showed that these two items belonged to IR_F3 and IR_F2 respectively. It can be seen that even though both items refer to being respectful to co-workers, ISR3 refers specifically to agreements, while ISR4 relates to patience and taking into account the opinion of co-workers prior to making decisions related to the workplace. Therefore, both items are retained as the items are not the same. The redundancy with high MI of 18.414 suggests that respondents would treat the different situations as the same, meaning that being respectful was needed no matter in what situation, whether in agreement or in listening to the opinion of others. Since ISR3 directly precedes ISR4 might also have influenced this. However, because the meanings differ, and they belong to different factors, both items were retained. Finally, redundancy was observed between ISR11 and ISR12 (MI=13.956). Both of these items particularly relate to how the individual is being treated by co-worker(s), and how they would respond. The factor loadings of the two the items have a small difference, therefore, both ISR11 and ISR12 were deleted to avoid confusion.

The original IR scale contains 24 items. The revised scale contains 20 items after deletion of four items (IS4, ISR6, ISR11 and ISR12) to avoid redundancy. After the necessary deletion, the model fit has improved ($\chi^2=288.551$, $df= 146$, CFI= 0.923, RMSEA= 0.078, SRMR= 0.0596).

The correlations of factors were checked simultaneously for discriminant validity. It is recommended that correlation between factors is below 0.85 (Brown, 2006). The correlations between factors were found to be below the critical value, except for IR_F2 and IR_F3, with correlations 0.87. Therefore, the two factors were combined (Brown, 2006), and labelled as IR_F2F3. The correlations among all factors improved (ranged 0.48-0.77), but with poorer model fit ($\chi^2=611.504$, $df= 249$, CFI= 0.850, RMSEA= 0.096, SRMR= 0.0693).

The modification indices were checked again (Table 5-10) and three items were removed (IS9, ISR1 and ISR9). These removals were supported methodologically and theoretically because the two elements of measurement errors were inter-correlated, showing commonalities between pairs of observed behaviours. The result was a better model fit ($\chi^2=316.785$, $df= 149$, CFI= 0.909, RMSEA= 0.084, SRMR= 0.0622). The results of the confirmatory factor analysis (which includes the factor loadings of 17-item IR scale and the correlation between factors) are shown in Appendix I.

Table 5-10 Outstanding modification indices of IR (second check)

No	Item	MI	Decision
1	IS9 (e25) I ask forgiveness from my co-workers that I have wronged.	15.692	Removed
	IS10 (e26) I deal with co-workers with justice and generosity.		Retained
2	ISR1 (e21) When I promise my co-workers, I fulfil my promise.		Removed
	ISR9 (e7) I have the passion to offer help to co-workers purely for the sake of God.	12.912	Removed

5.4.2.2.2. Measure of religiosity – Hoge’s religiosity (HR) scale

The initial measurement model of the HR scale showed that the model was inadequate ($\chi^2= 204.244$, $df=53$, $CFI= 0.866$, $RMSEA= 0.134$, $SRMR= 0.0728$). Inspection of the factor loadings, revealed the loading of HR3 as below 0.5, which made it a candidate for removal. However, subsequent analyses indicated that the removal of this item would cause the factor (HR_F1) to have distorted loadings (more than 1.0). Therefore, the modification indices (MI) were checked, and specified a few cases where there were extraordinary values. The pairs with high MI values are tabulated in Table 5-11.

Table 5-11 The outstanding modification indices of the items in HR scale

Case	Item	Factor	Question	MI	Loading	Decision
1	HR11	HR_F1	I enjoy reading about my religion.		0.60	Removed
	HR12	HR_F1	It is important to me to spend time in private thought and prayer.	19.944	0.65	Retain
2	HR5	HR_F1	My faith guides my actions.		0.82	Retain
	HR8	HR_F1	One should seek God's guidance when making every important decision.	17.369	0.81	Removed
3	HR5	HR_F1	My faith guides my actions.		0.82	Retain
	HR6	HR_F1	My religious beliefs are what really lie behind my whole approach to life.	22.741	0.89	Removed
4	HR9	HR_F2	Although I believe in religion, I feel there are many more important things in life		0.54	Retain
	HR3	HR_F2	Although I believe in religion, I refuse to let religious considerations influence my everyday affairs.	12.208	0.47	Retain
5	HR2	HR_F1	In my life, I experience the presence of the Divine.		0.76	Retain
	HR8	HR_F1	One should seek God's guidance when making every important decision.	24.075	0.81	Removed
6	HR1	HR_F1	My faith involves all of my life.	22.495	0.76	Removed
	HR5	HR_F1	My faith guides my actions.		0.82	Retain

A process similar to the IR scale was carried out for the HR scale. There were six cases of high MIs as shown in Table 5-11. All the redundancies occurred in the first factor of

the HR scale (HR_F1) except for the fourth case, which belonged to the second factor (HR_F2). The first case was between HR11 and HR12, with $MI = 19.944$. HR11 relates to reading, or in essence acquiring knowledge about the religion, which is a cognitive fulfilment. HR12 relates to the importance placed to spend time in private prayer, which relates to emotional fulfilment. These two items were taken from Gorsuch and McPherson's (1989) scale, therefore, not the original items of Hoge's religiosity scale. However, both items refer to spending time and effort in pursuit of the religion. Therefore, it would have been assumed likewise by the participants, rather than the cognitive and emotional fulfilment that they intend to measure. Even with this unintended consequence, one of the items from Gorsuch and McPherson's (1989) scale was retained for the final analysis (HR12 was retained due to its higher factor loading compared to HR11) in order to keep the information that had been collected, which will shed more light to the religiosity construct.

The second case with high MIs in the HR scale was between HR5 and HR8, with $MI = 17.369$. HR5's statement is, "My faith guides my actions", and HR8 is, "One should seek God's guidance when making every important decision". Here, 'faith' and 'God' was treated the same by the respondents. 'Actions' and 'decisions' were also treated as having the same meaning by the respondents, which might be expanded to how life is being carried out. Another observation is that there is no inconsistency when using the personal pronoun ('My') and third-person pronoun ("one should..."). This is consistent with the literature of social desirability responding, where using the third person pronoun would also mean that the same rule is applied to oneself. For this, the higher factor loading was retained in the scale, that is, HR5 with 0.82. Even though the difference in factor loadings between HR5 and HR8 is small (difference of 0.01), the selection between the two was

still made. This is because a quick scan of the list of high MIs would indicate that HR5 and HR8 appear in other cases of high MI. Therefore, with this 12-item scale, deletion was made carefully with due consideration of the overall scale, making sure that deletion was not made excessively.

The third case of high MI was between HR5 and HR6 (MI= 22.741). HR6 refers to the statement, "My religious beliefs are what really lie behind my whole approach to life". Like the second case mentioned earlier, the meanings of the statements HR5 and HR6 are closely related to how the Islamic religion provides guidelines and directions on how to live life and perceive life. This would relate to the Islamic worldview, in which the Islamic faith is heavily anchored on the Qur'an and Sunnah, which guide and mould the thinking and perception of Muslims. HR6 is removed despite the higher factor loading as HR5 needed to be retained based on the previous case.

The fourth case is between HR3 and HR9 (MI=12.208). The statement for HR3 is, "Although I believe in religion, I refuse to let religious considerations influence my everyday affairs", while the statement for HR9 is, "Although I believe in religion, I feel there are many more important things in life". Both of these items are measuring extrinsic religiosity, which signals religious belief is not internalised. These items were coded negatively following previous research (Gervais & Norenzayan, 2012; Liu & Koenig, 2013). Neither of the items were removed because HR_F2 only contains three items, and to reduce to two items is not encouraged as problems such as convergence can arise in a later stage (Hair et al., 2014).

The fifth case is between HR2 and HR8 with a high MI of 24.075. From the wording of the two items (HR2: “In my life, I experience the presence of the Divine”; HR8: “One should seek God’s guidance when making every important decision”), it might be deduced that the “experience of Divine’s presence” is in fact ‘guidance’ that is required when making important decisions. Even though the factor loading of HR8 was higher than HR2, HR8 was omitted. As noted previously, the omissions do not only rely on the meaning perceived by the respondents, but how the change of one item will affect another. Specifically, HR5 appears in cases #2, #3, and #6, which relate to HR8, HR6, and HR1 respectively. For HR8, it appears in cases #2 and #5, which relate to HR5 and HR12 respectively. Therefore, the cases are not being analysed individually, but also according to how the overlaps affect one another, and how the omission would affect another aspect. Also, different confirmatory factor analysis models have been tested and the omission of HR8 is the best option for the overall HR scale.

The last case of high MI in the HR scale is between HR1 and HR5. Both of the items belong to the same factor (HR_F1), with MI= 22.495. HR1 refers to, “My faith involves all of my life”, and HR5 refers to, “My faith guides my actions”. The line of meaning is similar, as in the third case. HR1 was dropped here due to having a lower factor loading (0.76) than HR5 (0.82). After the necessary deletion of four items had been carried out (HR11, HR8, HR6, HR1), the measurement scale that contained eight items improved ($\chi^2= 36.482$, $df= 19$, CFI= 0.962, RMSEA= 0.076, SRMR= 0.0642). The list of finalised items in the measurement model is shown in in the Appendix I.

5.4.2.2.3. Measure of ego strength

The exploratory factor analysis of the Brief Self-Control Scale resulted in the identification of two factors. Validation was made using confirmatory factor analysis, shown to have fit indices: $\chi^2= 110.143$, $df=64$, $CFI=0.901$, $RMSEA=0.067$, $SRMR=0.0674$. According to Hair et al. (2014), factor loadings greater than ± 0.50 are considered necessary for practical significance. Consistent with the methodological approach proposed by Newaz (2014), the items that loaded less than 0.5 have been removed from the model. Therefore, to improve the model, three items (Egostr1, Egostr2, Egostr6) were removed from further analysis. The finalised measurement scale with two factors (Egostr_F1 and Egostr_F2), with a total of 10 items is shown in the Appendix I. The overall fitness of the model has improved ($\chi^2= 65.045$, $df=34$, $CFI=0.915$, $RMSEA=0.076$, $SRMR=0.0665$). Whilst the loading for Egostr7 is still below 0.5, the item is maintained in the scale for two reasons: (i) the removal of Ego7 will result in lesser model fitness, (ii) having more than two indicators for a factor is advisable for the final analysis (Hair et al., 2014). Furthermore, researchers such as Baazeem (2015) maintained the items above 0.4 as long as they are significant, which suggest the data passed the convergent validity test.

5.4.2.2.4. Measure of Intention

The exploratory factor analysis of the Intention scale resulted in all items loading one factor. The initial measurement model is shown in Figure 5-5. The factor loadings satisfied the minimum value of 0.5, except for Intent10. However, the model fit indices were found to be inadequate ($\chi^2= 154.411$, $df=35$, $CFI=0.879$, $RMSEA=0.146$, $SRMR=0.0676$).

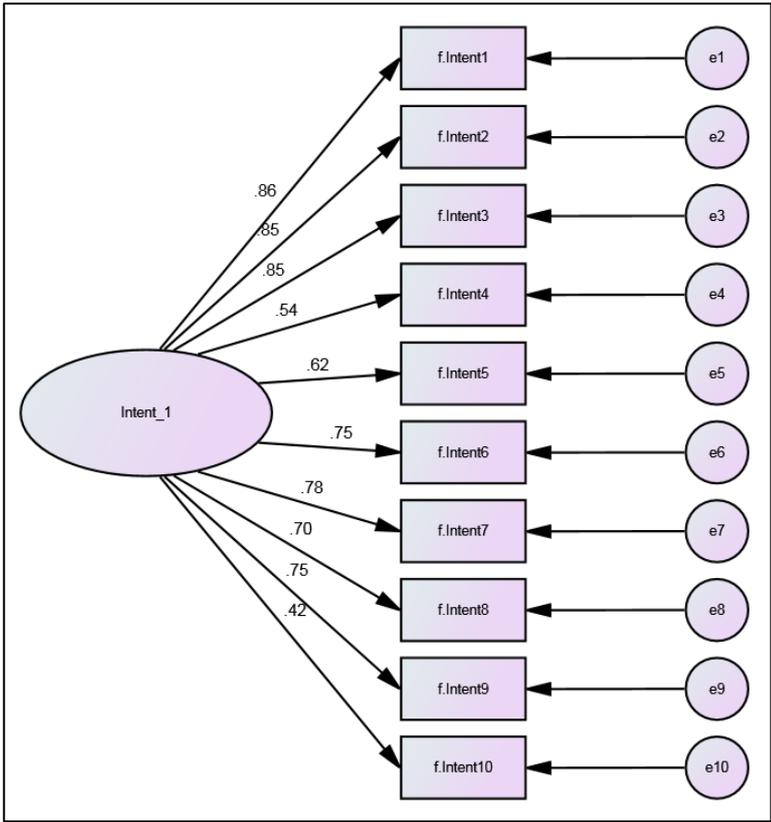


Figure 5-5 Single-factor solution for Intention scale based on results of exploratory factor analysis.

The removal of Intent10 made little improvement to the model fitness ($\chi^2= 135.906$, $df=27$, $CFI=0.885$, $RMSEA=0.159$, $SRMR= 0.0697$). As noted previously, good factor loadings, but poor fit of the model indicates that there are certain items in the model which are redundant (Byrne, 2010). The modification indices were used to identify the redundant items. Inspection of the modification indices indicated high residual correlations in three cases, shown in Table 5-12.

Table 5-12 Items with high modification indices (MI) - Intention.

Case	Item	Question	Modification indices
1	Intent1	I do my work in the best way I can for the sake of gaining God's pleasure.	17.763
	Intent2	As a Muslim, I feel obligated to deliver a quality job because I am being paid for my service.	
2	Intent2	As a Muslim, I feel obligated to deliver a quality job because I am being paid for my service.	15.459
	Intent3	I strongly feel I have to work because it is an act of worship to God.	
3	Intent5	For God's sake, I encourage my co-workers to respect the organisation even though I am against its policies.	19.719
	Intent9	For the sake of God, I accept responsibilities that are not prescribed part of my job.	

Based on Table 5-12, the crucial items that overlap are Intent1, Intent2, and Intent3. As noted earlier, deletion of items based on MI must be made based on a theoretical background (Datu, Yuen, & Chen, 2017; Olaru, Witthöft, & Wilhelm, 2015). To recap, from the Islamic perspective, intention refers to the purpose or motive of doing something due to God's commands and because it is loved by God (Kamil, 2012). To capture this definition, it is essential to retain Intent1, Intent2, and Intent3 in the scale. The third pair (Intent5 and Intent9) was also retained as there is no theoretical support to remove them. Specifically, even though both items are related to performing an action for the sake of God (or intended for God), Intent5 is outwardly directed (and concerns relations with other human beings), and Intent9 is inwardly directed, which means to the person himself or herself.

In order to retain all the items and improve the measurement model, the approach of error covariation was used¹⁰. This is done by co-varying between the measurement errors of redundant items, which will constrain redundancy effects and thus increase the fitness. According to Brown (2006), even though co-varying error terms are not advisable, this approach can be used sparingly if there is a plausible reason for correlating the errors of two indicators. Therefore, the error terms of items for each high MI cases were allowed to co-vary (this was also done by stages, after checking the overall model fitness after each addition). Subsequently, three error co-variances were created: e1 and e2, e2 and e3, and lastly e5 and e9. In addition, error terms for Intent1 and Intent3 were also made to co-vary as the fit indices were found to have inadequate fit (high RMSEA and MI were found). The final model (shown in Appendix I) was found to have good fit indices ($\chi^2=46.050$, $df=23$, $CFI=0.976$, $RMSEA=0.079$, $SRMR=0.0390$). Factor loadings and the results of the reliability analyses of the refined scale are attached in the same appendix.

5.4.2.2.5. Measure of Conscience

The confirmatory factor analysis was conducted on a two-factor solution for the Dimensions of Conscience Questionnaire, resulting in adequate fit indices ($\chi^2=225.885$, $df=89$, $CFI=0.914$, $RMSEA=0.098$, $SRMR=0.0524$). The measurement model is illustrated in Appendix I. As observed, even though Consc2 showed a factor loading slightly below 0.5, this item is retained as its removal will affect the indices. The correlation between the two factors was 0.76, which is acceptable for discriminant validity requirement. The AVE and Cronbach α values, which are above 0.5 and 0.7

¹⁰ An alternative method would be to have items Intent1, Intent2, and Intent3 in a separate factor. This alternative model have been tested, and the single-factor solution was found to be a better model between the two alternatives, in terms of goodness of fit indices. Furthermore, the results from exploratory factor analysis did not support having two factors for the Intention construct. Therefore, single-factor solution with error co-variance is employed for the Intention scale in this thesis.

respectively, show good convergent reliability too. The final measurement model (with items and respective loadings) is attached in Appendix I.

5.4.3. Results of validity and reliability tests

The modified scales that have undergone the confirmatory factor analysis are checked for validity and reliability.

5.4.3.1. Construct validity of scales used

5.4.3.1.1. Convergent validity

To determine the convergent validity, inspections on factor loading and the AVE were done. All factor loadings should be statistically significant, and a good rule of thumb is that standardised loading estimates should be 0.5 or higher. Factor loadings for all the measurement models (independent variables and mediating variables, except for PIE and moral judgment¹¹) were found to be above 0.5 as shown in the results of confirmatory factor analyses in Appendix I. The exception lies on one item, which is Egostr7. This item is retained because the item is significant (based on its critical value), and its omission would jeopardise the model fit of the measurement scale.

Average variance extracted (AVE) for each construct was calculated as the mean variance extracted for the items loading on a construct, and is a summary indicator on convergence.

An AVE of 0.5 or higher suggests adequate convergence. A lesser value indicates that, on average, more error remains in the items than variance explained by the latent factor

¹¹ Both PIE and moral judgment were measured using vignettes, with one question and four questions respectively. Although there are tests available to check their construct validity (especially for moral judgment, which has more than one item), such as the multitrait-multimethod, will be beyond the scope of the thesis. With the vignettes been used in various of previous studies as discussed in the previous chapter, therefore, they are taken to be valid. The need for future studies to venture into creating vignettes for Malaysian context is discussed in Chapter 6.

structure imposed on the measure. AVE values are calculated according to the formula outlined in the previous chapter.

From Table 5-13, it can be observed that the values of AVEs for all constructs are above 0.5, except for Ego strength. Although the ego strength construct falls short on the 0.5 benchmark, other subsequent tests (i.e. reliability and discriminant validity) provide enough evidence to suggest that each construct is unique from the others. Similarly, the exploratory factor analysis for moral judgment variable, which was conducted for each scenario individually, shows that all items loaded on one factor with each scenario (Section 5.4.2.1.3) that supports convergent validity.

Table 5-13 Average-variance extracted (AVE)

Construct	AVE
Islamic religiosity	0.556
Hoge's religiosity	0.513
Ego strength	0.381
Conscience	0.561
Intention	0.546

Subsequently, the correlation between variables was checked again after confirmatory factor analyses (Table 5-14).

Table 5-14 Pearson correlation of refined scales (after confirmatory factor analyses)

Variables	1	2	3	4	5
1. Islamic religiosity	--				
2. Hoge's religiosity	.549**	--			
3. Ego strength	.203**	.186*	--		
4. Conscience	.522**	.546**	.261**	--	
5. Intention	.707**	.587**	.288**	.539**	--

N= 160, **p*<0.05, ***p*<0.01

5.4.3.1.2. Discriminant validity

Discriminant validity information should be reported to show that constructs are adequately discriminated from each other. Correlation coefficients between each pair of variables were inspected for values above 0.85. From Table 5-14, high correlations between variables was not present. The value of average variance-extracted values for any two constructs was also checked to be greater than the squared correlation estimate. According to Fornell and Larcker (1981), average variance extracted should be more than the correlation squared of two constructs to support discriminant validity (compare Table 5-13 and 5-15). All variance extracted estimates in Table 5-13 are larger than the corresponding squared inter-construct correlation estimates (Table 5-15). Therefore, all the independent and mediating constructs demonstrate discriminant validity.

Table 5-15 Correlations squared for all variables

Variables	1	2	3	4	5
1. Islamic religiosity	--				
2. Hoge's religiosity	0.301	--			
3. Ego strength	0.041	0.035	--		
4. Conscience	0.272	0.298	0.068	--	
5. Intention	0.500	0.345	0.083	0.291	--

5.4.3.2. Reliability of scales used

All the scales that have undergone factor analyses were checked for the value of Cronbach alpha (Table 5-16). All scales have Cronbach alpha value of more than 0.7, which suggests good reliability.

Table 5-16 Scale reliability after confirmatory factor analyses have been conducted.

Construct	Name of scale used	Number of items	Cronbach's alpha
Religiosity	Islamic spirituality and social responsibility	17	0.917
	Hoge's religiosity scale	8	0.779
Ego strength	Brief Self-Control Scale	10	0.733
Intention	(new scale based on organisational citizenship behaviour-Islamic perspective).	9	0.919
Conscience	Dimension of Conscience Questionnaire	15	0.924

Because there is one item for each scenario, the reliability analysis for PIE was not conducted. The reliability analysis was done separately for each scenario for the moral judgment construct (four moral judgment items for each scenario). This approach is consistent with works by previous scholars (Barnett & Valentine, 2004; Leonard & Jones, 2017). The values are shown in Table 5-17, where the values are above 0.9, indicating high internal consistency.

Table 5-17 Reliability analysis – Moral judgment

Scenario	Cronbach alpha
1	0.911
2	0.923
3	0.947
4	0.939

5.5. Relationship testing

The tests conducted have shown that the scales used in the study were valid and reliable. The refined scales were then used to test the relationships being studied in the thesis. The approach for relationship testing used in the thesis is described in Section 4.10. The phases in relationship will be related to the research objectives of this thesis as follows: (i) testing the influence of Islamic religiosity on the five individual factors (RO1); and (ii) testing the individual factors as mediators in the relationship between religiosity and ethical decision-making (RO2). As noted previously, this thesis utilises the IR and HR scale to measure Islamic religiosity. Therefore, each model will be tested using these scales separately, and this will be reflected in the presentation of results. Section 4.8 also mentioned that the PIE and moral judgment constructs were measured using four vignettes (PIE has one statement, while moral judgment consists of four statements). Because of this, these two constructs will be analysed separately from the remaining three individual factors (ego strength, intention, and conscience).

5.5.1. Hypotheses related to Research Objective (1): Effects of Islamic religiosity on individual factors

The first research objective is illustrated in Figure 5-6. In line with this objective, hypotheses *H2a*, *H3a*, *H4a*, *H5a*, and *H6a* are being tested.

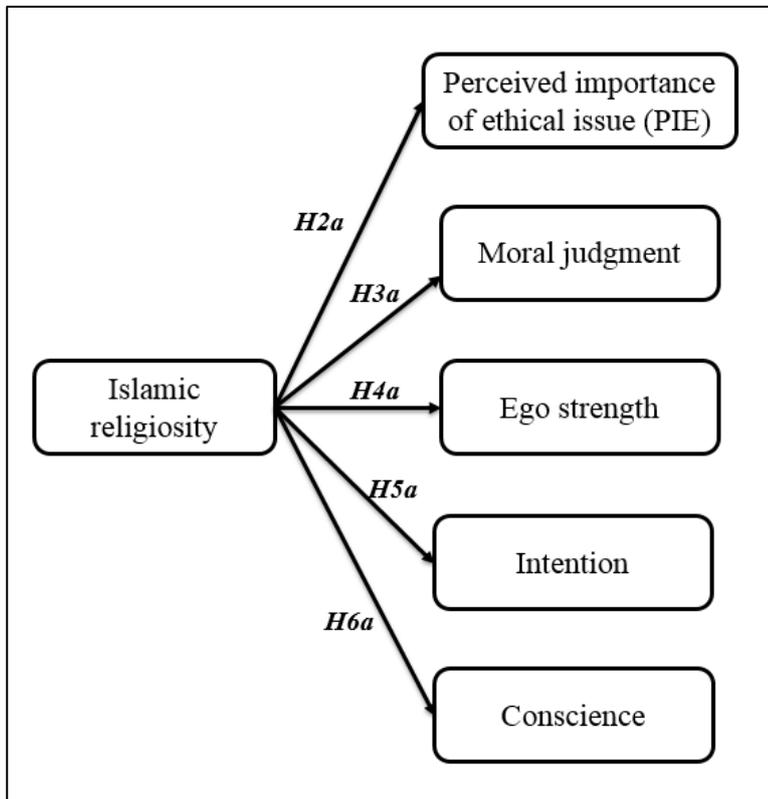


Figure 5-6 Diagram that corresponds with Research Objective (1)

5.5.1.1. RO1 - PIE and Moral judgment constructs

The moral judgment construct was calculated for each scenario as the average of the four items (Leonard & Jones, 2017). Following previous research, the constructs that were measured using vignettes (PIE and moral judgment) were analysed separately from other constructs (Barnett & Valentine, 2004; DeConinck et al., 2016). The results of each scenario are tabulated in Tables 5-18 and 5-19 for Islamic and Hoge's religiosity scales respectively.

Table 5-18 shows the regression models with controls for the IR scale. It can be observed that for the first vignette, which concerned the act of inflating an expense report, Islamic religiosity did not have association with PIE and moral judgment. The second ethical vignette refers to taking vacations after company trips at the expense of the company. Here, Islamic religiosity was positively significant associated with moral judgement ($\beta=0.285, p<0.05$), but not with PIE ($\beta=0.155, p>0.05$). This is similar to the third and fourth scenarios, where Islamic religiosity was significantly associated with moral judgment (with $\beta=0.327, p<0.05$, and $\beta=0.425, p<0.01$, respectively), but not with PIE.

The results using the HR scale are shown in Table 5-19. For the first scenario, religiosity did not have association with PIE and moral judgment. However, for the second scenario, both PIE ($\beta=0.505, p<0.001$) and moral judgment ($\beta=0.499, p<0.001$) were found to be significantly associated with Hoge's religiosity. The third vignette refers to intentionally delaying purchase orders to boost sales at specific times. For the HR scale, both PIE ($\beta=0.414, p<0.01$) and moral judgment ($\beta=0.330, p<0.05$) were found to be significantly associated. The fourth and final ethical vignette refers to using the frequent flyer program to one's advantage. For HR scale, both PIE ($\beta=0.419, p<0.05$) and moral judgment ($\beta=0.282, p<0.05$) were found to be significantly associated.

Table 5-18 Regression models with controls for vignettes (IR scale)

Predictors	Scenario 1				Scenario 2				Scenario 3				Scenario 4			
	PIE		MJ		PIE		MJ		PIE		MJ		PIE		MJ	
	B	SE	β	SE	B	SE	β	SE	β	SE	β	SE	β	SE	β	SE
<u>Step 1: Controls</u>																
Ethical env.	-.490*	.188	.079	.149	-.158	.176	.051	.138	-.277	.180	-.01	.152	-.203	.194	-.053	.165
SDB	-.669**	.210	-.260	.166	-.341	.196	-.507***	.154	-.565	.200**	-.435	.170**	-.002	.217	.002	.184
R ² change	.078**		.022		.02		.075**		.052*		.043*		.007		.001	
<u>Step 2: Predictor</u>																
IR	-.160	.185	.241	.146	.155	.173	.285*	.135	.135	.177	.327*	.148	.014	.192	.425**	.159
R ² change	.004**		.017		.005		.026***		.003*		.029**		.001		.043	
Total R ²	.082		.039		.025		.101		.055		.072		.008		.044	
Adjusted R ²	.065		.020		.006		.083		.037		.054		-.012		.026	
Total F	4.669**		2.087		1.332		5.828***		3.035*		4.051**		.395		2.408	

*p<0.05, **p<0.01, ***p<0.001

Table 5-19 Regression models with controls for vignettes (HR scale)

Predictors	Scenario 1				Scenario 2				Scenario 3				Scenario 4			
	PIE		MJ		PIE		MJ		PIE		MJ		PIE		MJ	
	B	SE	β	SE	B	SE	B	SE	β	SE	β	SE	β	SE	β	SE
<u>Step 1: Controls</u>																
Ethical env.	-.490**	.188	.079	0.149	-.158	.176	.051	.138	-.277	.180	-.010	.152	-.203	.194	-.053	.165
SDB	-.669**	.210	0.158	0.128	-.341	.196	-.507***	.154	-.565*	.200	-.435*	.170	-.002	.217	.002	.184
R ² change	.078**		.022		.02		0.075**		.052*		.043*		.007		.001	
<u>Step 2: Predictor</u>																
HR	.141	.162	.158	.128	.505***	.146	.499***	.112	.414**	.151	.330*	.129	.419*	.164	.282*	.141
R ² change	.004**		.009		.07**		0.103		.043***		.039**		.04		.025	
Total R ²	.082		.031		0.09		0.178		.095		.082		.047		.026	
Adjusted R ²	.065		.013		.072		0.163		.078		.064		.029		.007	
Total F	4.674**		1.676		5.115**		11.294***		5.460***		4.648**		2.577		1.381	

*p<0.05, **p<0.01, ***p<0.001

It can be summarised that the Islamic religiosity scale shows a significant relationship with moral judgment in Scenario 2, 3, and 4. For the HR scale, significant relationships were observed with both variables (PIE and moral judgment) for Scenario 2, 3 and 4. This would result in partial acceptance of *H2a* and *H3a*, as summarised in Table 5-20.

Table 5-20 Relationship between religiosity scales and mediating variables (vignettes: PIE and moral judgment).

	Relationship	Result
<i>H2a</i>	Islamic religiosity → PIE	Not supported
<i>H3a</i>	Islamic religiosity → Moral judgment	Partial support (Scenario 2, 3, 4)
<i>H2a</i>	Hoge's religiosity → PIE	Partial support (Scenario 2, 3, 4)
<i>H3a</i>	Hoge's religiosity → Moral judgment	Partial support (Scenario 2, 3, 4)

5.5.1.2. RO1 - Ego strength, conscience and intention

Regression analysis on both religiosity scales against ego strength, intention, and conscience was conducted in order to test *H4a*, *H5a*, and *H6a* respectively. With the three constructs set as the dependent variables, the independent variables were entered in two blocks. The first block contain the control variables (perceived ethical environment and social desirability responding), followed by the religiosity scales the (first model is IR scale and the second model is HR scale). The results are tabulated in Tables 5-21 and 5-22.

From Tables 5-21 and 5-22, positive significant relationship can be observed on both religiosity scales for conscience (IR: $\beta=0.445$, $p<0.001$; HR: $\beta=0.329$, $p<0.001$) and intention (IR: $\beta=0.757$, $p<0.001$; HR: $\beta=0.531$, $p<0.001$). These suggest that *H5a* and *H6a* are supported for both Islamic and Hoge's religiosity scales. At the same time, the intention and conscience constructs are found to satisfy Baron and Kenny's (1986) first

condition, i.e. significant relationships between the independent variables (religiosity) with the mediating variables (intention and conscience).

Table 5-21 Regressing ego strength, intention, and conscience against Islamic religiosity scale

Predictors	Outcomes					
	Ego strength		Intention		Conscience	
	β	SE	β	SE	β	SE
<u>Step 1: Controls</u>						
Ethical environment	.013	.067	.269**	.095	.251**	.084
SDB	-.652***	.075	-.429***	.106	-.322***	.093
R ² change	.347***		.177***		.156***	
<u>Step 2: Predictor</u>						
IR	-0.001	0.066	.757***	0.072	0.445***	0.075
R ² change	.000		.343***		.156***	
Total R ²	.347		.520		.312	
Adjusted R ²	.334		.511		.299	
Total <i>F</i>	27.634***		56.428***		23.623***	

* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$

Table 5-22 Regressing ego strength, intention, and conscience against Hoge's religiosity scale

Predictors	Outcomes					
	Ego strength		Intention		Conscience	
	β	SE	β	SE	β	SE
<u>Step 1: Controls</u>						
Ethical env	.013	.067	.269**	.095	.251**	.084
SDB	-.652***	.075	-.429***	.106	-.322***	.093
R ² change	.347***		.177***		.156***	
<u>Step 2: Predictor</u>						
HR	0.014	0.058	.531***	0.07	.429***	0.064
R ² change	.000		.222***		.19***	
Total R ²	.347		.399		.346	
Adjusted R ²	.335		.387		.334	
Total <i>F</i>	27.664***		34.458***		27.550***	

* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$

5.5.2. Hypotheses related to Research Objective (2): The mediation effects of individual factors

As noted in Section 4.10, three out of four of Baron and Kenny's mediation analysis conditions are applied here to test the mediation effects of the individual factors. The testing corresponds with *H2b*, *H3b*, *H4b*, *H5b*, and *H6b* (shown in Figure 5-7). The results from RO1 has already been checked for the first condition, i.e. significant relationships between the independent variables (religiosity) with the mediating variables. Therefore, in this section, conditions (3) and (4), as outlined in Section 4.10 will be checked to determine mediation effects.

A similar approach is undertaken to separately analyse the constructs that were measured using vignettes (PIE and moral judgment). Prior to that, the direct relationship between Islamic religiosity and ethical intention is still conducted in order to add richness to the discussion of the findings.

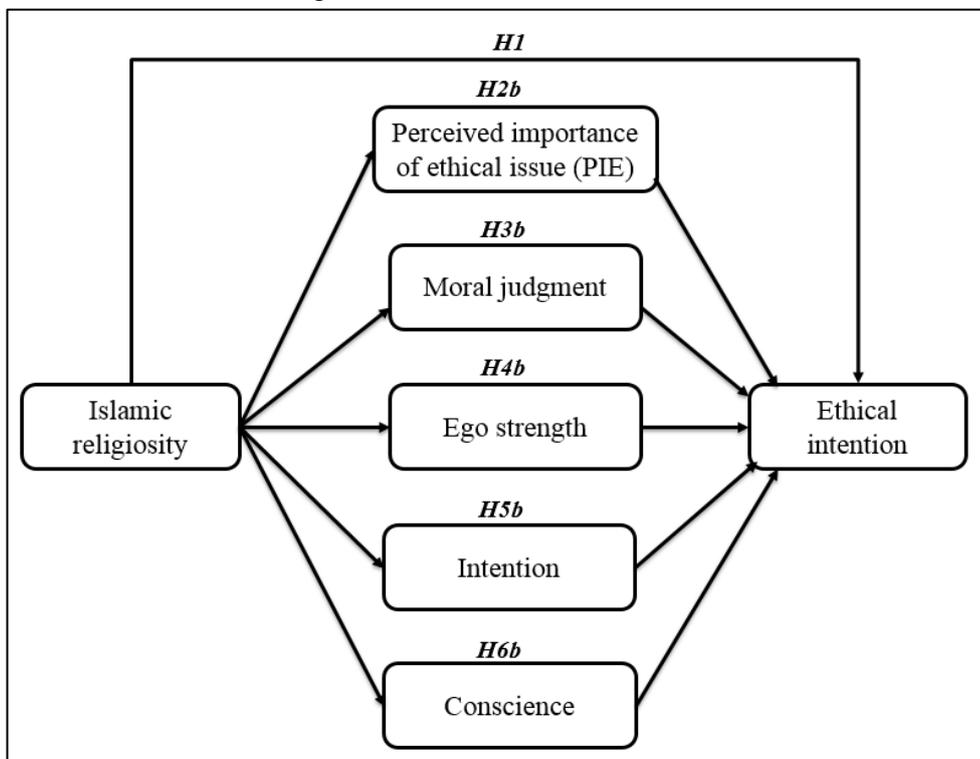


Figure 5-7 Diagram that corresponds with Research Objective (2)

5.5.2.1. Effects of IR and HR on ethical intention

The direct effects of religiosity to predict ethical intention were tested with two models, which would correspond to *H1*. Table 5-23 shows that the relationship between the IR scale and ethical intention was small and not significant ($\beta = 0.0820$, $p > 0.05$). It is worth noting that the effect of social desirability bias responding is significant in this relationship testing.

Table 5-23 Hierarchical regression analysis for predicting ethical intention using the IR scale

Predictors	β	SE
<u>Step 1: Controls</u>		
Ethical env	-.091	.097
SDB	-.579***	.108
R ² change	.156***	
<u>Step 2: Predictor</u>		
Islamic religiosity	0.0820	0.096
R ² change	.004	
Total R ²	.160	
Adjusted R ²	.144	
Total <i>F</i>	9.893***	

* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$

Table 5-24 shows that the direct effect of HR was significantly associated with ethical intention ($\beta = 0.306$, $p < 0.001$). Like the results using the IR scale, a significant effect of SDB is also observed.

Table 5-24 Hierarchical regression analysis for predicting ethical intention using HR scale

Predictors	β	SE
<u>Step 1: Controls</u>		
Ethical env	-.091	.097
SDB	-.579***	.108
R ² change	.156***	
<u>Step 2: Predictor</u>		
Hoge's religiosity	0.306***	.08
R ² change		
Total R ²	.228	
Adjusted R ²	.213	
Total F	15.329***	

* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$

5.5.2.2. RO (2): PIE and moral judgment

With the first condition of mediation analysis already checked in Section 5.5.1, the third condition was tested, whereby PIE and moral judgment were regressed against ethical intention. From Table 5-25, there is no significant relationship observed.

Table 5-25 Regressing ethical intention against PIE and moral judgment (vignettes)

Variables	Ethical intention	
	β	SE
<u>Step 1: Controls</u>		
Ethical env	-.091	.097
SDB	-.579***	.108
R ² change		.156***
<u>Step 2: Predictor</u>		
PIE (Scenario 1)	-.048	.045
PIE (Scenario 2)	.086	.062
PIE (Scenario 3)	.104	.058
PIE (Scenario 4)	.02	.05
MJ (Scenario 1)	-.04	.056
MJ (Scenario 2)	.057	.071
MJ (Scenario 3)	.018	.068
MJ (Scenario 4)	-.026	.055
R ² change		.098
Total R ²		.254
Adjusted R ²		.204
Total F		5.085***

*p<0.05, **p<0.01, ***p<0.001.

The fourth condition of Baron and Kenny's mediation analysis involves the reduction of the effect of religiosity on ethical decision-making with the inclusion of the mediating variables. As discussed in Section 4.10, this can be tested either through the Sobel test or

bootstrapping. The Sobel test assumes that each of the construct follows a normal distribution. However, the histogram generated (Appendix G) suggests that IR, intention, and conscience may differ from the normal distribution assumption. Therefore, the fourth condition for all relationships was tested using the bootstrapping method.

The results of bootstrapping are available in Appendix J. The resultant confidence interval that does not contain zero demonstrates that there is a difference in the change of coefficients for the test of mediation. The bootstrapping results show that most of the confidence intervals contain zero except for PIE3 (for both IR and HR). Therefore, the fourth condition is not fulfilled in a way that supports either PIE or moral judgment as mediating variables of religiosity and ethical decision-making. The summary of the mediation analysis of vignettes are shown in Tables 5-26 and 5-27.

Table 5-26 Summary of mediation analysis for PIE and moral judgment (IR scale)

Baron & Kenny mediation analysis conditions	PIE	Moral judgment
<u>Condition 1</u> The independent variable must have a significant effect on the mediating variable	Not fulfilled	Partial
<u>Condition 3</u> The mediating variable must have a significant effect on the dependent variable.	Not fulfilled	Not fulfilled
<u>Condition 4</u> The effect of the independent variable on the dependent variable must be reduced, after addition of mediating variable.	Minimal	Not fulfilled

Table 5-26 indicates that the conditions of the mediation analysis for PIE and moral judgment as mediators for relationship between Islamic religiosity and ethical decision-making are not supported due to the conditions largely not being fulfilled.

Table 5-27 Summary of mediation analysis for PIE and moral judgment (HR scale)

Baron & Kenny mediation analysis conditions	PIE	Moral judgment
<u>Condition 1</u> The independent variable must have a significant effect on the mediating variable.	Partial	Partial
<u>Condition 3</u> The mediating variable must have a significant effect on the dependent variable.	Not fulfilled	Not fulfilled
<u>Condition 4</u> The effect of the independent variable on the dependent variable must be reduced, after addition of mediating variable.	Minimal	Not fulfilled

Similar findings were found for HR scale, where Table 5-27 indicates that the conditions of the mediation analysis for both PIE and moral judgment as mediators to predict ethical decision-making were not supported. Taken together, *H2b* and *H3b* are not supported.

5.5.2.3. RO2: Ego strength, intention, and conscience – RO2

For the three remaining individual factors, the third condition was tested by regressing ego strength, intention, and conscience against ethical intention. The results are shown in Table 5-28, where, only the conscience construct was found to have a significant relationship with ethical decision-making. Therefore, only conscience satisfies the third of Baron and Kenny's mediation conditions.

Table 5-28 Regressing ethical intention against ego strength, intention, and conscience.

Predictors	Ethical intention	
	β	SE
<u>Step 1: Controls</u>		
Ethical env.	-.091	.097
SDB	-.579***	.108
R ² change	.156***	
<u>Step 2: Predictor</u>		
Ego strength	0.048	0.113
Intention	-0.132	0.089
Conscience	.329***	0.101
R ² change	-.056	
Total R ²	.212***	
Adjusted R ²	.186	
Total <i>F</i>	8.273***	

* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$

The fourth condition that has to be met for the mediation analysis is that the effect of the independent variable (religiosity scales) on the dependent variable (ethical intention) must be reduced, when ego strength, intention and conscience are entered into the regression analysis. The resultant confidence interval not containing zero demonstrates that there is a difference in the change of coefficients for the test of mediation. The bootstrapping results (shown in Appendix J) show that a confidence interval that does not contain zero exists only for the conscience construct (bootstrapping with IR). Similarly, bootstrapping with HR indicates that all intervals contain zero, except for intention (Appendix J). The summary of results is shown in Tables 5-29 and 5-30.

Table 5-29 Summary of mediation analysis for ego strength, intention, and conscience (IR scale)

Baron & Kenny mediation analysis conditions	Ego strength	Intention	Conscience
<u>Condition 1</u> The independent variable must have a significant effect on the mediating variable	Not fulfilled	Fulfilled	Fulfilled
<u>Condition 3</u> The mediating variable must have a significant effect on the dependent variable.	Not fulfilled	Not fulfilled	Fulfilled
<u>Condition 4</u> The effect of the independent variable on the dependent variable must be reduced, after addition of mediating variable.	Not fulfilled	Not fulfilled	Fulfilled

Based on the tests that have been conducted to check mediation of the relationship between Islamic religiosity and ethical decision-making, only conscience was a mediator in the said relationship, while ego strength and intention were not (Table 5-29). This supports *H6b* for IR scale.

Table 5-30 Summary of mediation analysis for ego strength, intention, and conscience (HR scale)

Baron & Kenny mediation analysis conditions	Ego strength	Intention	Conscience
<u>Condition 1</u> The independent variable must have a significant effect on the mediating variable.	Not fulfilled	Fulfilled	Fulfilled
<u>Condition 3</u> The mediating variable must have a significant effect on the dependent variable.	Not fulfilled	Not fulfilled	Fulfilled
<u>Condition 4</u> The effect of the independent variable on the dependent variable must be reduced, after addition of mediating variable.	Not fulfilled	Fulfilled	Not fulfilled

Table 5-30 summarises the results for mediation analysis of the three mediators of the relationship between the HR scale and ethical decision-making. The tests indicated that there were no mediators that fulfil all the three conditions of Baron and Kenny's mediation analysis.

5.6. Thematic analysis

Responses for the two open-ended questions were recorded, translated into English, and categorised. Ninety-two responses were gathered for the first question, which asked participants on the factors that influence them to make the decisions indicated in the short ethical vignettes. Six themes and 20 sub-themes were identified. Most of the responses contain only one theme. The findings are presented in Table 5-31.

The second open-ended question asked the participant's opinion on how Islamic values should be practised at the workplace. One-hundred twelve responses were received. These responses fall into six broad themes, with 14 sub-themes (Table 5-32).

Table 5-31 Themes and sub-themes for the first open-ended question.

No.	Main themes & total	Sub-themes	Count
1.	Public perception (29)	Values	24
		Logic and rationality	5
2.	Company-related reasons (21)	Cost-saving	13
		Company's interest	5
		Current condition of the company	3
3.	Religious reasons (12)	Religious consequence	7
		Religious teachings & values	5
4.	Personal reasons (8)	Conscience	3
		Experience	2
		Personality/attitude	2
		Ethics and morality	1
5.	Consequences (8)	General consequences	4
		Consequence to other people	2
		Risk to clients / company	1
		Self & company	1
6.	Others (14)	Law and regulation	6
		Norms / environment	3
		Temporary measures	2
		Follow authority of the company	1
		Not an issue anymore	2
Total			92

Table 5-32 Themes and sub-themes for the second open-ended question.

No.	Main themes & total	Sub-themes	Count
1.	Values (62)	General values	37
		Values in relation to God- human relationship	19
		Values taught by the Prophet Muhammad	6
2.	Behaviour (24)	n/a	24
3.	Islamic teachings (7)	n/a	7
4.	Leadership (9)	n/a	9
5.	Others (8)	Brotherhood	1
		Communication	2
		Agreed contract	1
		Islamic talks & events	2
		Pray in congregation	1
		According to time and place	1
6.	Not related to religion (2)	Work environment	1
		Personal values	1
Total			112

5.7. Summary

Eleven hypotheses were developed for the thesis, as outlined in Chapter 3. In order to test the hypotheses, 258 surveys were collected, of which 117 surveys were found to be fully completed. The questionnaires that had five percent and below missing data were screened and the missing data were replaced using the method of expectation maximisation. The final sample used for the study was 160. The data was first checked for multivariate assumptions, mainly the normality, homoscedasticity, linearity and absence of correlated errors. Then, exploratory and confirmatory factor analyses were conducted to identify the factors, and check how the data fits into the measurement models. This stage resulted in the removal of some items from the scales for better model fit. The removal of items was carefully conducted based on the literature that has been researched. The factor analyses were also conducted for validity testing of the scales. All the scales were found to be valid and reliable. Finally, relationship testing was conducted using hierarchical regression analysis. To test the mediating variables, Baron and Kenny's (1986) mediation analysis guidelines were employed. However, from the four conditions suggested by the Baron and Kenny, one condition was dropped due to recommendations by recent scholars (Boxall et al., 2011; Hayes, 2013; Rucker et al., 2011).

The summary of hypotheses testing is shown in Table 5-33. Islamic religiosity was found to have a positive relationship with intention and conscience, which confirms hypotheses *H5a* and *H6a*. Furthermore, the results showed that only conscience mediates the relationship between Islamic religiosity and ethical intention, therefore confirming *H6b* (HR scale did not show significant results to support this hypothesis). The effects of controlling variables were also investigated in order to assist in explaining the overall results. The discussion of the results is made in Chapter 6.

Table 5-33 Summary of hypotheses testing

Relationship testing		Religiosity scales (Independent variable)	
		Islamic religiosity scale	Hoge's religiosity scale
<i>H1</i>	Religiosity → Ethical intention	Not supported	Supported
<i>H2a</i>	Religiosity → PIE	Not supported	Partial support
<i>H3a</i>	Religiosity → Moral judgment	Partial support	Partial support
<i>H4a</i>	Religiosity → Ego strength	Not supported	Not supported
<i>H5a</i>	Religiosity → Intention	Supported	Supported
<i>H6a</i>	Religiosity → Conscience	Supported	Supported
<i>H2b</i>	Religiosity → PIE → Ethical intention	Not supported	Not supported
<i>H3b</i>	Religiosity → Moral judgment → Ethical intention	Not supported	Not supported
<i>H4b</i>	Religiosity → Ego strength → Ethical intention	Not supported	Not supported
<i>H5b</i>	Religiosity → Intention → Ethical intention	Not supported	Not supported
<i>H6b</i>	Religiosity → Conscience → Ethical intention	Supported	Not supported

Chapter 6. Discussion

6.1. Introduction

The purpose of this thesis is to investigate how Islamic religiosity influences ethical decision-making at the workplace. Ethical decision-making theories from the West that are mostly grounded in the Judeo-Christian tradition are adopted in this investigation. The thesis narrowed down five individual factors that potentially explain the relationship between religiosity and ethical decision-making, from several cognitive and emotional variables existing in the literature. The research was established by having two related objectives and eleven hypotheses. The data collection for the thesis was conducted in Malaysia, which has Islam as the official religion, and where more than half of the population are Muslims. In Malaysia, religion is an integral part of the national culture, and at the same time it shapes an individual's identity, which meets the objective of this thesis.

This chapter will discuss the findings of the previous chapter, within the framework of the thesis's objectives. Various implications of the findings in theory and practice, especially in ethical decision-making and human resource management will also be discussed. Finally, the chapter will highlight the limitations of this thesis and possible directions for future research.

6.2. Research objective (1): The effect of Islamic religiosity on individual factors

The first objective of this thesis is to conduct an empirical investigation of the effect of Islamic religiosity on five individual factors that comprise of cognitive and emotional variables. The individual factors under study are: perceived importance of ethical issue,

moral judgment, ego strength, intention, and conscience. From the review of the literature, it can be summarised that the first two factors are cognitive factors, while ego strength and conscience are emotional factors. From the Islamic literature, the intention construct can be both cognitive and emotional. Although setting an intention requires articulation, Islamic scholars often refer to it as a spiritual component that acts as a driving force of the heart to trigger a deed.

To achieve the first objective of this research, five hypotheses were developed, concerning the relationship of Islamic religiosity with the five individual factors under study: perceived importance of ethical issue (*H2a*), moral judgment (*H3a*), ego strength (*H4a*), intention (*H5a*), and conscience (*H6a*). Prior to the discussion of the results pertaining to these hypotheses, it is important to characterise the measures of Islamic religiosity used in this thesis. This characterisation will provide clarity as the discussion progresses in the later sections.

6.2.1. The religiosity scales used in this study

In Islam, religiosity is defined as the commitment to the Islamic religion through practices and theoretical belief with regard to the fulfilment of God's rights, protection of others' rights, avoiding bad acts, and performing worship (Al-Goaib, as cited in Osman-Ghani et al., 2013). The definition of religiosity in the Islamic tradition resonates with the definition offered by McDaniel and Burnett (as cited in Aleassa et al., 2011), where religiosity entails a belief in God, accompanied by a commitment to follow principles set forth by God. This is the foundation of this study, whereby religiosity is manifested in day-to-day lives.

Two religiosity scales are utilised in this study to measure Islamic religiosity. The first is the Islamic religiosity scale, which contains dimensions of religiosity specific to the Islamic religion. As this is a relatively new scale, Islamic religiosity is also being measured with a 12-item scale, which consists of the HR scale (all 10 items were used) and Gorsuch and McPherson's (1989) scale (two items were used). Hoge's religiosity scale and Gorsuch and McPherson's scale were developed based on the renowned Allport and Ross's Intrinsic-Extrinsic scale, which have gone through many empirical tests, and have shown test-retest reliability. The use of two different religiosity scales in this study optimises both advantages mentioned, as well as allowing comparison between the scales.

The exploratory factor analysis on the Islamic religiosity scale yielded four factors. However, the confirmatory factor analysis suggested that two of the factors needed to be combined, which resulted in the final model of three factors. The scale was found to be valid and reliable. In terms of data reduction (another reason for conducting factor analyses), the 24-item scale was reduced to 17 items. Seven items were identified to be redundant and were removed from the final scale.

The factor analyses results differ from the study by Kamil (2012), who categorised the Islamic religiosity scale into two broad dimensions (Islamic spirituality and Islamic social responsibility) with nine components. Islamic spirituality has four components (rituals, forgiveness/repentance, belief, and remembrance of God) and Islamic social responsibility has five components (integrity, emotional control, fulfilling covenant, justice, and truthfulness). The study by Bhatti, Alam, Hassan, and Sulaiman (2016) also utilised the two broad factors. Therefore, the results of this thesis helped to refine a relatively new scale, and add critique to it. Further, this thesis also measured religiosity

with the HR scale that is general for all religions. With the same data set, a simpler multidimensional scale of the Islamic religiosity will allow a direct comparison with the HR scale. This is consistent with the recommendation of Abu-Raiya and Hill (2014), because many religiosity scales from the West have undergone some serious empirical investigation in academia that allow a deeper understanding of religiosity scales as a whole.

The four factors identified were re-classified based on their content and previous literature. The first factor (IR_F1) was renamed as “attachment to God”, in which the items are related to the remembrance of God/Belief dimension (Kamil, 2012). This factor relates to emotion, and specifically to affection for God. Ainsworth (1985) describes attachment as having four criteria: maintaining proximity with the attachment figure; seeing the attachment figure as a secure base of explorative behaviour; considering the attachment figure as providing a haven of safety; and experiencing separation anxiety when removed from the attachment figure. Beck and McDonald (2004) suggest that attachment to God is negatively related to avoidance of intimacy and positively to anxiety about abandonment. This is a possible extension of religious and spiritual constructs that is extended to the Muslim context. The second factor (IR_F2F3) are manifestations of religiosity in behaviour and interactions with human beings. The two key responsibilities of Muslims rest on duties towards God and obligations to other human beings. This responsibility is stated in the Qur’an (for example, 9:71) and sayings of the Prophet Muhammad pbuh (for example, Al-Bukhary, 1997, Book 53, Hadith 17).

The last factor contains the rituals dimension. This factor is also linked to the manifestation of religiosity in individual behaviour that is directed towards God.

Behaviour such as praying and encouraging co-workers to pray together are specific behaviours in the religion of Islam. Therefore, the results obtained from this study partly support the classification made by previous scholars. The results also partly support the concept of religiosity by Cornwall et al. (1986), which entail religious commitment in individual's cognition, affection, and behaviour. The classification of the Islamic religiosity scale into affectivity is shown by the first factor, and behaviour is shown by the remaining two factors.

For Hoge's religiosity scale, the exploratory factor analysis produced two factors. The subsequent confirmatory factor analysis shows the fit indices of the 12-item scale to be inadequate. Four items were removed due to redundancy, resulting in an eight-item scale. It is worth noting that previous research that used the HR scale with Muslim samples mainly used correlation and regression analysis (Abdel-Khalek & Lester, 2009, 2017; Drače, Efendić, & Hadžiahmetović, 2015; Hafizi, Koenig, Arbabi, Pakrah, & Saghazadeh, 2014). Therefore, this thesis is unable to compare the results of factor analysis in this regard. An exception would be the study by Stambuk, Stambuk, and Konjevoda (2007), where the scholars report the extraction of three components. This thesis utilises a two-factor solution, as these factors are consistent with the original Intrinsic-Extrinsic scale (Allport & Ross, 1967), which comprises intrinsic and extrinsic religiosity. Furthermore, the particular population under study is also taken into account. The difference in results can also be attributed to items that were re-worded after the pilot study was conducted.

Both of the religiosity scales were found to be valid and reliable for the data of the thesis. The final scales were then used to test the relationship hypothesised in the thesis.

6.2.2. Islamic religiosity and perceived importance of ethical issue (PIE)

The PIE focuses on the characteristics of the issue from the individual's own perception (Robin et al., 1996). From the Islamic perspective, the importance of an issue is deliberated in the context of upholding justice and societal welfare, which scholars mention as the responsibility of Muslims as custodians on the earth (Mhd Sarif & Ismail, 2011; Rehman & Askari, 2010). The objectives of shari'ah (*maqasid al-Shari'ah*) are also being considered, which relates to the various dimensions of human needs. However, the results obtained from this thesis do not fully support this relationship. With regards to the relationship between religiosity and PIE, the IR scale does not show a significant relationship with PIE, while the HR scale provides partial support of the relationship. The partial support of the relationship could be due to several reasons. First, as mentioned previously, the Islamic religiosity scale needs more refinement in order to improve its validity and reliability. Since PIE was measured using vignettes, there is a possible need to suit the vignettes to match the local context. The translation of the vignettes should also be looked into. The low number of respondents also could jeopardise the power of this research. To add to that, the study by Kurpis, Beqiri, and Helgeson (2008) found that commitment to moral self-improvement is a better predictor of perceived importance of ethics than religiosity. Therefore, future studies should take this matter into account and investigate the association between self-improvement and religiosity.

6.2.3. Islamic religiosity and moral judgment

Partial support on the relationship between the religiosity scales (IR and HR) and moral judgment is found in this study (three out of four scenarios showed a significant relationship). Moral judgment refers to the degree to which an individual perceives an issue or action to be unethical (Reidenbach & Robin, 1990). When confronted with a

complex moral problem, individuals do not necessarily agree on what is at stake. This may be due to the evaluation of moral problems that are determined largely by each individual's concept of justice and morality. In this thesis, moral judgment was operationalised by using a moral equity scale. In the context of developing countries, Arli, Tjiptono, and Porto (2015) report that higher moral equity has affected piracy behaviour negatively, which gives rise to the need to highlight the importance of fairness and justice. The positive association between Islamic religiosity and moral judgment that is found in this thesis is possibly due to the reason that a Muslim perceives the ethicality of an issue or action as heavily based on the Qur'an and Sunnah teachings. As for the grey areas in the ethical situations in organisational context, Islamic teachings and personal reasoning guide Muslims' judgments.

6.2.4. Islamic religiosity and ego strength

The exploratory factor analysis of the Brief Self Control Scale produced two factors. In the confirmatory factor analysis, three items (Ego1, Ego2, Ego6) were removed from the scale due to factor loadings less than ± 0.5 . Meanwhile, the factor loading for item Ego7 was still below 0.5. However, the item was maintained in the scale as the removal of Ego7 would result in inadequate model fitness. This is consistent with the recommendation by Hair et al. (2014) to have more than two indicators for a factor for the final analysis. The second factor of the scale, Egostr_F2, consists of three items, so there would be only two items left if Egostr7 was removed. Therefore, the finalised measurement scale contains two factors, with a total of 10 items. The two-factor solution is also reported by other scholars; however, a slight difference was identified. Ferrari et al. (2009) categorise Egostr7 in the first factor, while Maloney et al. (2012) include Egostr2 in the second factor.

For this thesis, the factors are named based on the classification made by Maloney et al. (2012), which are “Impulsivity” (Egostr_F1) and “Restraint” (Egostr_F2). This is supported by Lindner et al. (2015), who conducted a meta-analysis of the Brief Self-Control Scale’s factor structures using a large number of university students. Lindner et al. found that the factor structure proposed by Maloney et al. (2012) has been shown to have a good internal structure that is suitable for use in other studies.

The regression analysis indicates that there is no support for the relationship between religiosity and ego strength for both religiosity scales utilised in this thesis research study. Ego strength is a self-regulating skill to control individuals against their impulses in order to follow their convictions that lead to a more consistent moral action, even with pressure from the organisation (Treviño, 1986). In the Islamic framework, although Muslims are free to make their own choices, they are expected to abide by the commandments of God in order to gain His favour and blessings, and to avoid His wrath by disobeying Him (Mohammed, 2007). Additionally, Muslims generally tend to evaluate their actions knowing that God always observes their behaviour, for every deed, whether good or bad, is compensated (with rewards or punishment) in the hereafter. These elements serve as a reminder towards their deeds and actions even when they are alone. The unanticipated result in this study may be due to the methodological issues. Firstly, it may be due to the low sample size, as mentioned previously. Secondly, the Brief Self Control Scale utilised in the thesis has not been tested in the Malaysian context. This would explain why the average variance extracted for the construct is lower than the suggested threshold of 0.5, which affected the validity of the construct.

6.2.5. Islamic religiosity and intention

Islamic religion's literature suggested that the elements of intention and conscience are part of ethical decision-making that is crucial for Muslims. Intention is the spiritual component of the soul and heart of mankind that triggers decisions to be undertaken solely for seeking the pleasure of God (Mhd Sarif & Ismail, 2011). Therefore, reasons why an action is undertaken, and the results of that action, are placed unto God (Kamil, 2012). Consistent with Hunt and Vitell's (1986) ethical decision-making model, individuals may intend a particular alternative because of certain preferred consequences.

The exploratory factor analysis of the intention scale shows that all items load on one factor. The factor loadings satisfy the minimum value of 0.5, except for Intent10, which is then removed. The confirmatory factor analysis shows that there is overlap among several items. The redundancy appeared on items Intent1, Intent2, and Intent3. However, these items are central to the definition of intention adopted in this thesis, which is a component of the soul and heart of mankind towards God, triggering deed, decision and action (Kamil, 2012; Mhd Sarif & Ismail, 2011). Redundancy is also observed between Intent5 and Intent9. Since there is no theoretical support to remove them, these items are retained in the scale. Specifically, even though both items relate to performing an action for the sake of God (or intended for God), Intent5 is outwardly directed (or regarding the relation with other human beings) and Intent9 is inwardly directed, which means to the person him or herself.

In order to retain the all the items and improve the measurement model, the approach of error covariation was used. This is done by co-varyating the measurement errors of redundant items, which will constrain redundancy effects and thus will increase the

fitness. According to Brown (2006), even though correlating the errors of two indicators is not advisable in usual cases, this approach can be used sparingly if there is a plausible reason for doing so. Different researchers also employ error co-variances for various reasons, for example, in cases of high modification indices (Aluja, García, & García, 2003; Han, Kim, & Cho, 2017; Kamil, 2012; Najmaei, 2014; Oladinrin & Ho, 2016; Salehi et al., 2015) and high RMSEA (Hone, Jarden, & Schofield, 2014). The model re-specification is also justified here because this scale has not been used to measure intention before, which allows more room for model specification. Clench-Aas, Nes, and Aarø (2017) adopt the approach of co-varying error terms in carrying out scale testing. Therefore, the error terms of items for each high MI cases were allowed to co-vary. Subsequently, four error co-variances were created.

Intention relates to the definition of Islam itself. To be a Muslim is to strive to fulfil the obligations prescribed for the sake of God. There should not be any other reason in worshipping or doing any good deeds other than the sole reason to please God (Kamil, 2011). Therefore, humans as custodians of the earth are given physical, intellectual and spiritual abilities to bring harmony and justice. The mission is to act in accordance with divine tenets commanded by God (Mohammed, 2007). Intention also relates to the Islamic worldview that encompasses the current life and the hereafter. As a preparation for the eternal hereafter, a Muslim perfects his or her character to please God. This essentially requires Muslims to be mindful of their actions in life, including their behaviours at the workplace. This is parallel with the Total Motivation Model by Ather et al. (2011). From surveys, personal interviews and published articles, the scholars conclude that the theories and factors of motivation of traditional management are insufficient to explain motivation under Islamic management. This is because any Muslim

employee's expectations are a mix of expectations of this materialistic world and expectations of the world hereafter.

This construct is recommended by Mhd Sarif and Ismail (2011), but the scholars do not suggest a measure for intention. To the best of the author's knowledge, there is no validated scale to measure intention from an Islamic perspective in the literature. Therefore, in this thesis, intention is operationalised and measured by a scale originally created to measure organisational citizenship behaviour from an Islamic perspective. The adaptation to measure intention is based on a definition of intention that was adopted from the literature on the Islamic worldview and the Islamic ethical system. The questionnaire pretesting prior to the main study also showed a satisfactory outcome to use the scale for the main study. From the results of factor analyses, all nine items in the intention scale loaded on one factor. The scale was found to be valid and reliable. However, future studies can scrutinise the scale and seek experts' opinions regarding the items to measure intention from Islamic perspective and subsequently, test the scale empirically.

According to Chan-Serafin et al. (2013), religious employees are likely to report performing more organisational citizenship behaviours than their non-religious counterparts. Specifically, compared with non-religious employees, religious employees are more likely to engage in extra-role behaviours intended to benefit the organisation. However, for Muslims, the reason behind these actions is to please God, whether directed to co-workers or to the organisation.

Both the religiosity scales were found to have a significant relationship with intention. Intention refers to the purpose or motive of doing something, with rewards based on what each person has intended (Al-Nawawi, 2003, Hadith 1). As Muslims, God is placed as

the cause and end of everything (Kamil, 2012). The Qur'an states, "Say, 'Indeed my prayer, my rites of sacrifice, my living and my dying are for God, Lord of the Worlds'" (6:162). The teachings of Islam are aligned with the theory by Hunt and Vitell (1986). While Islam teaches that both intention and consequences are important parts of a Muslim's action, the outcomes of everything belongs to Allah (Mohammed, 2007). Therefore, according to the concept of God and human in Islam that was previously discussed, free will in Islam directs Muslims to strive to perform the best that they can with the right intentions. The consequences of that intention and action will then be in the hands of God (Mohammed, 2007). In line with this, Bandura (1986) asserts that intentions, along with expectations, beliefs, self-perceptions, and goals will shape and direct one's behaviour. In Sidek's (2016) study with Malaysian Muslim entrepreneurs, her participants also stressed the importance of having the right intention to start an entrepreneurial venture, as they believe that the right intention will provide rewards in the hereafter.

6.2.6. Islamic religiosity and conscience

A two-factor solution for the 15-item Dimensions of Conscience Questionnaire was adopted for the conscience model (explaining 63 percent of the variance). Although the solution differs from the literature that reported three factors (Fayard et al., 2012; Gore & Harvey, 1995), confirmatory factor analysis showed the two-factor solution works best for the data that have been obtained. The labelling of the factors followed the guidelines by Gore and Harvey (1995): Consc_F1: "harm to another person and trust/oath violation", and Consc_F2: "impersonal transgression".

Conscience refers to the sensitivity a person has towards the situation he or she is facing, therefore reflecting its consequences towards other people before making a decision (Mhd

Sarif & Ismail, 2011). Kochanska and Thompson (as cited in Laible et al., 2008, p. 54) define conscience as the “development, maintenance, and application of generalisable, internal standards of conduct for one’s behaviour”. In each of the Abrahamic religions (Christianity, Islam, and Judaism), right and wrong are divinely established, in line with God’s standard of right and wrong (Lawrence & Curlin, 2007). Damasio (1994) highlights conscience as the centre of emotion, which functions with reasoning to contribute to decision-making. In this thesis, conscience is characterised as some combination of a guilt-related affect, an orientation toward reparation, and internalised compliance.

Conscience is often operationalised as some combination of guilt related to (anticipated) failure or violation of moral standards (Steenhaut & Van Kenhove, 2006). This thesis takes a similar approach, whereby only the guilt dimension from the Dimension of Conscience Questionnaire was used in this thesis. The exploratory factor analysis showed a two-factor solution, which is inconsistent with the findings of previous scholars who reported three factors from the 15-item scale (Fayard et al., 2012; Gore & Harvey, 1995). Specifically, Gore and Harvey (1995) labelled the factors as impersonal transgression (the first six items), harm to another person (the following six items), and trust/oath violation (the final three items). However, for this thesis, the two-factor solution was adopted, as subsequent confirmatory factor analysis found that the three-factor solution will affect the discriminant validity of the scale. One dimension is consistent with the literature, and was labelled as “impersonal transgression”. The second dimension is a combination of the remaining two factors from Gore and Harvey’s (1995) study. These dimensions refer to the judgment of oneself as having violated the deservedness of a person, whether

known or not known by the individual. This consistently refers to the violation of the norm of reciprocity (Gore & Harvey, 1995) and failed duty or expectations (Nan, 2007).

The regression analysis found that both the religiosity scales have significant relationships with conscience. The results of this thesis support the study by Abu-Hilal et al. (2017), who found that Muslims who score high on guilt are also more religious; whereby they seek forgiveness from God to resolve the feeling of guilt for even minor and occasional deviations from the rules of God. Feeling guilty due to sins may occur to a Muslim when the Muslim does not abide by God's rules, which may result in a sense of guilt and perceived punishment in this life or hereafter.

According to Albertsen, O'Connor, and Berry (2006), guilt is an uncomfortable emotion, occurring when a person believes he or she has done or considers doing something believed to be wrong. Guilt motivates people to make decisions they judge to be morally right. The scholars also suggest that guilt is partly based on culturally transmitted belief. People from collectivistic cultures will be more sensitive to guilt related to harm to others compared with people from individualistic cultures. Other scholars suggest that religiosity, specifically intrinsic religiosity fosters guilt in people (Albertsen et al., 2006; Chau et al., 1990; Quiles & Bybee, 1997). For instance, the Catholic religious tradition typically yields higher levels of guilt than people with no religious affiliation. Similarly, Inozu, Karanci, and Clark (2012) found that highly devout Christian and Muslim individuals were likely to feel more guilt than their non-religious counterparts. This is due to a sense of personal responsibility and potential negative moral consequences. The definition of conscience adopted in this study deals with wrongdoing that is against the rules of Islam as prescribed by God, with regards to the relationship with God and within

society. Religion influences many aspects of a person's life, including moral beliefs and social expectations that might be related to guilt (Albertsen et al., 2006). The Dimension of Conscience Questionnaire was found to be reliable and valid for Muslim employees in Malaysia (a previous study of the same sample is not present within the author's knowledge). Consistent with the findings by Nan (2007), spirituality and intrinsic religiosity were positively associated with guilt.

In summary, both the religiosity scales were found to have a significant relationship with two variables: conscience and intention. The relationships between Islamic religiosity with PIE, moral judgment, and ego strength were either partially significant or not significant.

6.3. Research objective (2): The link of Islamic religiosity, individual factors and ethical decision-making

The second objective of the thesis was to conduct an empirical investigation of the relationship between Islamic religiosity, the five individual factors (*H2b, H3b, H4b, H5b, H6b*), and ethical decision-making. To achieve the second objective, relationship testing using hierarchical regression analysis and mediation analysis was conducted.

The conditions for mediation do not require the independent variable (Islamic religiosity) to have a significant relationship with the dependent variable (ethical intention). However, this relationship is formed as the first hypothesis of this thesis. The analysis and results are worthwhile in order to contribute to the ongoing discussion on the relationship between religiosity and ethical decision-making.

6.3.1. Islamic religiosity and ethical intention

To test the first hypothesis, hierarchical regressions were conducted separately for the IR and HR scales against ethical intention (i.e. the dependent variable), with ethical environment and social desirability responding as the control variables. The results showed that only HR has a positive significant relationship with ethical intention. This result reflects the theoretical and empirical strength of the HR scale, even though having a scale specific to the Islamic religion was necessary. For instance, previous studies by Kamil (2012) that used the IR scale showed that Islamic social responsibility influences organisational citizenship behavior from an Islamic perspective among employees in Malaysia. Bhatti et al. (2016) found that employees with high levels of Islamic spirituality and social responsibility will tend to avoid deviant behaviour at workplaces for employees in Pakistan. However, both studies acknowledge that one of the limitations of the reported results is the likelihood of social desirability in self-reporting. Religiosity scales are prone to social desirability responding due to their sensitive nature. Because of the stigma or threat perceived by the respondent, questions regarding religiosity are prone to response error in which respondents tend to respond in a favourable way (Hosseini & Armacost, 1993). Leak and Fish (1989) also report that religious persons have tendencies toward distortions in the way they see themselves, and in the ways they intentionally present themselves to others. Despite its strong theoretical background, the Islamic religiosity scale can be improved by incorporating other techniques to minimise the response error, such as using indirect questioning.

With regard to the positive relationship between religiosity and ethical intention (using the HR scale), this is consistent with previous studies that report positive relationships between religiosity and ethical outcome (Giacalone & Jurkiewicz, 2003; Longenecker et

al., 2004; Terpstra et al., 1993; Vitell et al., 2009). Intrinsically motivated individuals will utilise their religious beliefs and practices as a guide in day-to-day decisions and behaviour. From an Islamic perspective, according to Bhatti et al. (2016), believers with high spirituality will restrain themselves from workplace deviance and will motivate themselves to accomplish their organisational duties properly. Workplace deviance includes taking advantage of company time and resources, in the form of lying, bullying, taking excessive breaks, intentionally working slowly, and stealing from the company. In fact, it is evident from the available literature that Islamic spirituality has far-reaching implications for humanity as a whole. As a socially responsible believer, one must strive to achieve happiness, fulfil the rights of others and protect the well-being of humanity (Mohammed, 2007). Abu-Raiya and Pargament (as cited in Abu-Hilal et al., 2017) review empirical research that focuses on Islam as a major religion and conclude that, in general, Islam is of central importance to the lives of Muslims, and to their well-being, in particular. Societies would be better safeguarded if the individuals forming society performed all their duties accordingly. Society as a whole must execute the obligation to enjoin goodness and forbid evil at all levels, not just to certain individuals (Mhd Sarif & Ismail, 2011). This is supported by Rehman and Askari (2010), who state that the goals of an Islamic society are societal welfare and socioeconomic justice, in pursuit of making humankind one and supporting the unity of God's creation.

6.3.2. Individual factors as mediators

Mediation analyses are conducted for each individual factor to investigate their mediation role in the relationship between religiosity and ethical intention. For mediation to take place: (i) religiosity must have a significant effect on the mediator(s); (ii) the mediator(s) must have a significant effect on ethical intention; and (iii) there is a reduction in the

effect of religiosity on ethical intention when the five mediating variables are entered. Only conscience was found to have fulfilled all the three conditions. This suggests conscience as the mediator in the relationship between Islamic religiosity and ethical intention. This section will briefly discuss the four other constructs that were tested as mediators, before going into the conscience construct, that is, the main finding of this thesis.

The results from the previous section have ruled out PIE, moral judgment, and ego strength as mediators, as these variables have insignificant effects when regressed against religiosity. For mediation to take place, religiosity must have a significant effect on the mediators. Additionally, the three variables were found not to have significant relationships with the dependent variable, ethical intention. One of the possible reasons for this result could be the weakness of statistical power due to the limited number of responses. Another possible reason is the use of vignettes to measure PIE and moral judgment, as these vignettes have not been validated with Malaysian context prior to this study.

The intention construct is also shown to have a non-significant relationship with ethical intention. In this study, intention refers to the desire to perform an ethical act in order to please God. This is an unanticipated result as having pure intentions was hypothesised to lead to ethical intentions, that is, the intention to do what is right would be conforming both to the rules and expectations in Islam. This contradictory result suggests that even with good intentions to behave ethically, another alternative is chosen due to certain preferred consequences. This is supported by Hunt and Vitell's (1986) theory, which proposes that people generally intend to act in ways consistent with their beliefs as to

what is the most ethical alternative. However, people's ethical judgments will sometimes differ from their intentions because their teleological evaluations also directly affect their intentions. The interviews conducted by LaMontagne (2012) concur with Hunt and Vitell's theory. According to LaMontagne, real life intent is often mediated by potential consequences, not only to individuals but to the organisations they serve. Therefore, intent does not always lead to action. One of the participants in LaMontagne's study reflected that she did not take any action against unethical activities in her organisation because she felt it could potentially cause more harm to the organisation. This suggests that decisions that employees take at the workplace consider more than themselves. This relates to the decision frame that individuals undertake. A decision frame refers to the type of decisions that individuals believe that they are making, specifically how the decisions are coded or categorised (Tenbrunsel & Messick, 2004). Different frames exist, for example economic, legal, and ethical frames (Schwartz, 2017). Therefore, when the well-being of the organisations is considered, business decisions are central to the decision process.

Conscience was found to have a significant relationship when being regressed with both of the religiosity scales, and when it was regressed against ethical intention. However, the mediating effect of conscience between the relationship of religiosity and ethical intention was only observed when using the Islamic religiosity scale (i.e. fulfilling all the conditions of mediation analysis). Conscience was operationalised with the feeling of guilt in this thesis. Guilt is seen as a self-conscious emotion with the evaluation of the self against some standard as a key component (Steenhaut & Van Kenhove, 2006), that is linked to the interests or welfare of other people or of society as a whole and driven by moral belief. Steenhaut and Van Kenhove (2006) report that the relation between a consumer's ethical

beliefs and ethical intentions is found to be partially mediated by anticipated guilt. People may choose the ethical behavioural alternative in a questionable situation because they believe it is morally right (i.e. ethical beliefs) and because they want to avoid guilt feelings (i.e. anticipated guilt). When confronted with an ethically questionable situation, people will anticipate post-decisional guilt feelings and take them into account when making decisions: the more guilt an individual anticipates, the more likely he/she will be to choose the ethical option in the given questionable situation. This is consistent with findings by Tangney and Dearing (2002), who emphasise that feelings of guilt generally arise from some (anticipated) failure or violation of moral standards. This demonstrate that anticipated emotions are dynamic and self-regulatory.

Aligned with Hunt and Vitell's marketing ethics framework (1986), guilt could be caused by deontological issues (contravention of social legal or personal moral principles) and/or teleological issues (causing discomfort to others by his/her own actions) (Caprara, Barbaranelli, Pastorelli, Cermak, & Rosza, 2001). A person characterised by a high level of guilt proneness will tend to be highly sensitive to a sense of duty and responsibility, and increased feelings of guilt are associated with better compliance (Agnihotri et al., 2012). This is supported by Perugini and Bagozzi (as cited in Agnihotri et al., 2012), who suggest that guilt as a negative emotion is believed to have a much greater probability of affecting an individual's attitudes toward a particular behaviour than other discrete emotions.

6.4. The effects of control variables

The effects of control variables is observed to be persistent in this thesis. The perceived ethical environment had a significant effect on both the religiosity scales, and all the mediating variables, except for PIE and moral judgment. The same effects were found with the social desirability responding scale, except that PIE and moral judgment were not excluded, as the results found partial effects.

These effects are anticipated, as according to Valentine, Nam, et al. (2014), perceived ethical environment would lead individuals to believe more strongly that their employers are ethical. This study is supported by Valentine, Godkin, et al. (2014), who report that both social desirability and ethical employment context are positively related to PIE. As discussed in the review of the literature, sensitive matters are more prone to social desirability responding. The meta-analysis by Sedikides and Gebauer (as cited in Chan-Serafin et al., 2013) shows a positive relationship between individuals' intrinsic religiosity and their engagement in self-enhancement processes as operationalised by socially desirability responding. However, refinement of scales and wording can reduce this effect. For instance, Chau et al. (1990) report that the Allport and Ross's (1967) Intrinsic-Extrinsic scale is not significantly associated in the tendency to respond in a socially desirable direction, therefore, the Islamic religiosity scale should be fashioned in the same way.

Besides these two constructs, this current research also acknowledges the effect of gender and age in ethical studies. The relationship between gender and ethical decision-making has yielded mixed results (Tenbrunsel & Smith-Crowe, 2008). Some studies report that women have superior moral judgment compared to men (Cronan et al., 2005; Eweje &

Brunton, 2010; Smith et al., 2009). However, LaMontagne (2012) could not detect any significant difference between the two genders.

The effects of age also attracts attention in the ethics literature, where it appears in all major literature reviews (Craft, 2013; Lehnert et al., 2015; Loe, Ferrell, & Mansfield, 2000; O'Fallon & Butterfield, 2005). Kish-Gephart, Harrison, and Trevino (2010) suggest that older individuals may operate at higher levels of moral reasoning because of their life experiences. They also suggest that the criminology literature has long established that criminal activity by individuals is negatively associated with their age. Eweje and Brunton (2010) report that age is a factor that does impact on ethical judgement. However, they also report evidence to suggest that, in some cases, the age factor does not necessarily have a significant impact on ethical awareness. Therefore, the effect of age has mixed results and the role of age in ethical decision-making is not clear (Lehnert et al., 2015).

6.5. The discussion on thematic analysis

6.5.1. The first open-ended question

The first open-ended question asked participants the factors that influence them to rate the decisions of the short ethical vignettes. The thematic analysis resulted in the identification of six themes: public perception, company-related reasons, religious reasons, personal reasons, consequences, and other reasons.

The highest frequency is seen in the public perception, which comprise of sub-themes that are related to generally-accepted values, and logic and rationality. Respondents point out values such as honesty, integrity, and sincerity as their basis in making the decisions portrayed in the vignettes. The focus on virtues, with the frequently-mentioned virtue was

honesty, relates to the theory of virtue ethics. Virtue ethics focuses on moral ideals that are expressed through personality and habits (Geirsson & Holmgren, 2010; Jonsson, 2011). Respondents also regard the decisions to be “logical”, which somewhat like a vague response, but state how those decisions should follow common sense. The vague response could suggest that the respondents have the difficulty to recognise a problem as a moral issue. Scholars argue that problem identification and moral awareness might be an issue to some individuals, and points out the importance of moral awareness prior to make ethical decisions (Jackson, 1975; McShane et al., 2013; Wurthmann, 2017).

Factors related to the company is the second highest reason stated by the respondents. The prominent sub-theme points at cost-saving for the company. Cost-saving for the company would be especially true for vignettes related to whistleblowing a potential flaw of a product design and using copyrighted software obtained illegally. Other respondents would justify that the action is ethical, for instance using the illegal copyrighted software, as the benefit would be received by the company, rather than for personal gain. Respondents also view the current situation of the company that they are working with is important when making the decisions. This would indicate that the decision would vary depending on the current condition of the company they are working with. For instance, referring to using the illegally obtained copyrighted software, Respondent #33, state, “It will save cost, and the product will have the same performance (as the original one)”.

When company’s interest is mentioned by the respondents, literature suggests that respondents categorise the situation as a business decision, which is, using the business frame in addressing the issue. The business frame is one of the three frames in making decisions suggested by Schwartz (2017). The two other frames are: legal frame (law

abiding), and ethical frame (principles of right and wrong). It is considered as a potential barrier to ethical decision-making when an ethical situation is decided on a business rather than an ethical frame (Tenbrunsel & Messick, 2004). Tenbrunsel and Messick (2004) suggest that when a decision is coded as ethical one, ethical considerations will be part of the decision process; conversely if the decision is coded as a business or a legal decision, other considerations such as profit or compliance might be more central to the decision process.

The third theme that was identified was factors related to the religion. One sub-theme refers to consequences that are related to Islamic religion, such as, “all actions will be compensated, whether good or bad” (Respondent #154 and #155), “sin and rewards” (Respondent #13), and “God are aware on all actions we do” (Respondent #205). According to Shariff and Norenzayan (2011), viewing God as punishing, rather than loving and compassionate are associated with lower levels of cheating. The respondents of this thesis did not state their view of God as loving or punishing, however, Muslims are highly aware that all actions will be atoned. This concept act as motivation (for good deeds) and deterrence (for bad deeds). Respondents also state that the decisions they made were based on Islamic teachings and values. For instance, the concept of haram (prohibition) was indicated by Respondent #88, in relation to obtaining copyrighted software illegally. Respondent #237 state that he/she practised sincerity in working that is encourage in Islam, so that the earnings he/she obtained from work will be blessed by God.

The fourth theme identified are personal reasons, which influence the decision indicated by the respondents on the vignettes. Personal reasons comprise of sub-themes of

conscience, experience, personality, and ethics and morality. Respondent #207 state, “It feels like the right thing to do” (conscience). Respondent #75 and #165 fall back on experiences they have had before, though specific experience were not stated. Some respondents also refer to their attitude in responding to the scenarios, without being specific.

The fifth theme is the consideration of the consequences. Consequences are general, or are associated with other people, clients, individuals, and company. Related to the utilitarianism moral philosophy, anticipated consequences of the action serve as the basis of the decision being made. For instance, Respondent #131 state, “Decisions that could become risky to the clients, the company, partners and people around you should not be chosen” (sic). And Respondent #160 state, “I would need to consider all external factors, taking into accounts the possible consequences as well, of the action or decisions to be made” (sic). The consideration of the consequences of the action prior to making decision is supported by Jones’s (1991) concept of moral intensity. The characteristics of the moral issue, that include the magnitude of consequences (harm or benefits to affected individuals) impacts ethical decision-making of individuals.

The final theme is a mixture of several unrelated sub-themes. This include decisions that were based on laws and regulation, norms in the organisation, and conform to the instructions from higher management. Making decisions based on laws and regulation would point out the use of legal frame instead of ethical frame when making decisions (Schwartz, 2017). When an individual make a decision based on the practise of his/her colleagues, this would refer to conformity bias, where there is tendency to imitate others in unethical actions (Schwartz, 2017). This is consistent with Gino’s (2015) study that

suggests individuals would regard questionable behaviours exhibited by people that are similar to them to be acceptable. Respondents also mention that the actions that were taken are temporary measures (Respondent #3 and #136), before getting an original copyrighted software. Respondents #86 and #130 state that the issue presented were outdated (referring to the copyrighted software), where cheaper software can be obtained from the market or some software allow the usage of multiple users.

The responses to the first open-ended question expose a wide variety of influences and considerations taken by the respondents when faced with ethical issues at the workplace. Approximately 13 percent of those influence are attributed to Islamic teachings.

6.5.2. The second open-ended question

The second open-ended question asked the respondents on how they perceive Islamic values should be practised at the workplace. The first main theme identified was values, and most respondents listed out values such as tolerance, justice, helpfulness, and trustworthy; which were categorised as general values. Islamic teachings such as encouraging good conduct and repelling harm were also outlined. These responses relate to what Muslims believe as the purpose of humankind in this world. Humankind is seen as custodians on earth to bring harmony and justice, in whatever roles they play in life, which would include being an employee. Another sub-theme is values related to the relationship between God and human beings. Values grouped under this sub-theme include that one should be content with what God has given to him/her (Respondents #64 and #119), and work is a way to seek God's pleasure (Respondents #84, #92, #115, #126, #140, #154). Working is seen as a form worship in Islam, to the extent that it becomes a religious duty to individuals that are able to do so, in order to provide for themselves,

people under their care, and to contribute to the local economy (Ahmad & Owoyemi, 2012; Ali & Al-Owaihan, 2008; Kamaluddin & Ab Manan, 2010; Rizk, 2008; Siddiqui, 1987). Furthermore, having the intention to obtain God's pleasure, and thus struggling and exerting effort in the service of God will be rewarded in this life and in the hereafter. The third sub-theme in "values" theme is following the footsteps of Prophet Muhammad pbuh (Respondents #33, #73, #139, #165, #171, and #207). The Prophet is a role model to most Muslims, whereby Muslims strive to emulate his values and daily practices.

The second theme related to behaviour, where 30 responses were identified. Generally, respondents state that observing rituals prescribed in the Islamic religion is not sufficient, but Muslims also need to exhibit exemplary behaviour at the workplace. The third theme in responding to the Islamic values that should be practised at the workplace is according to Islamic teachings; however specific teachings were not stated (Respondents #9, #198, #200, #215, #237, #241, and #244).

The fourth theme is associated with leadership (eight responses). Respondents stated that the top management should lead by example, and create an environment that is conducive for employees to behave ethically. This could relate to the control variable in this thesis, that is, the perceived ethical environment of organisations. This variable was found to have significant relationships with intention and conscience, for both IR and HR scales. The fifth theme in practising Islamic values at the workplace contain a mixture of sub-themes: having the spirit of brotherhood among co-workers, having good communication, committing to the agreed contract between the employer and employee(s), and having Islamic activities together, such as praying and talks. One respondent vaguely stated,

“According to the place and time”, which could suggest that Islam values do not need to be exhibited all the time at the workplace.

There are also respondents who state that the ethical conduct at the workplace does not necessarily relate to religion, but would highly depend on the work environment (Respondent #220) and personal values (Respondent #163). Respondent #220 stated, “I believe religion should not be made main stream in a work environment. However, work environment should foster positive values without any religious emphasis.” (sic).

All in all, the majority of responses to both open-ended questions stated some values, which can be labelled as pluralistic in an ethical society. However, what also stands out is that Muslims give importance to the relationship with God. Further, the teachings from the Qur’an and values taught by Prophet Muhammad pbuh are reflected to be practised in daily lives, including in work. This is consistent with the study by Ather et al. (2011), which suggest that the core motivation for Muslim employees lies in spiritual motivation, to obtain blessings and avoid displeasure from God.

The responses of the open-ended questions provide explanations to the relationship between Islamic religiosity and ethical decision-making that is mediated by conscience. With paramount importance given to the relationship between Muslims and God, and observing work as a form of worship and religious duty, unethical conduct would create the feeling of guilt. Therefore, Islamic values should be portrayed at the workplace in behaviour, leadership, and interaction with co-workers, in line with the teachings of Islam.

6.6. Theoretical contributions

In studying religiosity and ethical decision-making, it is important to measure the degree to which religious principles are integrated and involved in daily life. Religiosity should be defined in a multidimensional way, as opposed to a unidimensional conceptualisation of religion (Parboteeah et al., 2008). This research measures Islamic religiosity using the IR scale, which highlights the elements of knowledge, emotional attachment, spiritual commitment, and practice. This multidimensionality in measuring religiosity allows for a richer understanding of the relationship between ethics and religiosity. The IR scale is also found to be reliable among Muslims in Malaysia to measure Islamic religiosity.

The thesis also adds to the body of knowledge in ethical decision-making in two ways. The first theoretical contribution is that religiosity is found to be associated with ethical decision-making, which has been a debatable relationship in the literature. Religiosity will have a positive impact on individuals' behaviour when individuals attend to the expectations of their religion as their guide for day-to-day decisions and behaviour (Weaver & Agle, 2002). In this thesis, religiosity is measured using comprehensive measures that include knowledge, affection, and behaviour (which include rituals). Manifestations of religion in every aspect of life would lead to a positive association between religiosity and ethical decision-making.

The second theoretical contribution is that Islamic religiosity affects ethical decision-making through emotion. The thesis investigates cognitive and emotional variables, and, ultimately, conscience, an emotion variable which is found to lead to ethical decisions. In other words, Islamic religiosity affects emotion, specifically activating the feeling of guilt to influence ethical behaviour. Therefore, the thesis does not only recognise the

importance of emotion in ethical decision-making, but the results also suggest that the feeling of guilt mediates the relationship between Islamic religiosity and ethical decision-making. This possibility provides an explanation as to why religious priming leads to ethical behaviour in the studies conducted by Shariff (2015) and Duhaime (2015).

The levels of explanation observed through the low scores of R^2 suggest that the individual factors that were investigated are not the only result of religiosity and not the only variables that affect ethical decision-making. This means that this research can serve as a sound basis for new investigations to explore and explain other personal attributes that mediate the relationship between religiosity and ethical decision-making, across different cultures and religions.

6.7. Practical implications

The findings of the thesis have business implications that can be applied to human resource development (HRD) practitioners to refine HRD activities within organisations to foster better ethical decision-making in corporate or ethics training, and in ongoing employees' moral development in the workplace. As religion is a part of many people's lives, neglecting its role in organisational life will foster an incomplete organisational science (Chan-Serafin et al., 2013). The findings of the thesis lead to an emphasis on the association between religiosity and emotions in ethical decision-making at the workplace. Consistent with findings by Bagozzi, Sekerka, and Sguera (2018), the thesis provides practical insights that show how managers can move in recognising, leveraging, and even cultivating useful emotions known to be associated with the pursuit of moral action.

Islamic religiosity is found to be manifested on affection (emotional and spiritual), and behaviour (practice or rituals) that would trigger anticipated guilt (before action is done) or guilt itself (after the action has been done). Therefore, a good understanding of the religion and what it prescribes would be vital for ethical decision-making. In Malaysia, knowledge about the Islamic religion is taught from pre-school age. However, there is a need for this knowledge to be revisited and galvanised when entering the working world, especially when the working world will present more challenges and uncertainties. Besides organising congregational prayers and breaking of fasts¹², talks can be conducted at the workplace for employees to increase their understanding of Islam and its values. These efforts are presented in Endut's (as cited in Tayeb, 1997) study, where organisations conducted multiple efforts to bring Islamic teachings into organisations, so that their subordinates understand that they are accountable for their work, not only to the organisation, but also to God.

These talks would focus on the obligations of Muslims and the subject of morality from the Islamic religion's point of view. This will not only remind employees about right and wrong conduct, but at the same time strengthen moral reasoning that is based on Islamic values. This knowledge would be useful in making ethical decisions in daily situations, such as dealing with co-workers, honesty in expenses claims, and being truthful in speech and reporting. Islamic religiosity would also guide the conscience in dealing with environmental issues. As Muslims, employees have their obligations towards God, other human beings and the environment. Zaman (2012) found that Malaysian manufacturing companies comply with environmental ethics mainly due to legal and financial aspects rather than moral aspects. Shifting this decision frame is pertinent for individuals who are

¹² Mandatory fasting for Muslims would be during the month of Ramadhan, while voluntary fasting are encouraged on certain days in the Islamic calendar.

in decision-making positions to realise that their obligations are not only legal and financial, but that they extend to wider consequences, as environmental problems affect the community as well as environment.

The literature has also highlighted the benefits of priming in organisations. Priming can be done consciously or subconsciously to influence desired outcomes. For example, Welsh and Ordóñez (2014) report that subconscious priming influences ethical decision-making through the activation of moral standards. Scholars also report that those primed with guilt subsequently show lower indulgence as well as more helping behaviour (Zemack-Rugar, Bettman, & Fitzsimons, 2007). Craig (2016) suggests that, for individuals with religious faith, the priming of religious concepts helps to protect them from adverse affective responses to stress. Priming techniques at the workplace include images, symbols, stories and slogans (Hatch, 1993; Latham et al., 2010; Shantz & Latham, 2009). Likewise, exposure to any type of religious material can lead to the spontaneous activation of corresponding beliefs (Wenger, as cited in Tidwell, 2011). For Muslims, priming at the workplace can take the form of the call to prayer, posters with Qur'anic verses, and prophetic sayings. Duhaime (2015) found that shopkeepers are substantially more generous within 20 minutes of hearing the call to prayer.

The findings of this thesis also show the significant effects of perceived ethical environment, which demonstrate the need for managers to be proactive in structuring an organisational culture. An ethical culture that values ethical behaviour as well as rewarding ethical behaviour among employees will convey the importance of ethical behaviour among employees.

Overall, the practical implications aim towards enriching Muslim workers with proper Islamic knowledge and reinforcing the knowledge through practice in their daily decisions at the workplace. This is reinforced with the assertion by Sheikh Akram Nadwi as follows:

“When a culture focuses on the outer aspects of faith – like a headscarf- their religion just becomes about identity. At the end of the day, people are carrying a dead body with no soul. Go back to the sources, back to your prayer mats, and make your faith your own. Don’t do what everyone else does. Read. Think. Brush off the dust of tradition, and with it the certainties of your ancestors. True worship requires one to look past burqas, beards, and sharia laws, which too often are just props, not piety itself”. (Power, 2015, pp. 293-294)

Employees need to be equipped with the knowledge that, when faced with decisions at work, they will always need to challenge the traditions that they are accustomed to. Religiosity should be embedded in daily lives, through behaviour and actions rather than just extrinsic display of religiosity.

6.8. Research limitations

This thesis research design is exploratory to address two particular gaps in the research literature. Consequently it leans itself to some important limitations. These research limitations can be classified into sampling, methodology, and the question of generalisability.

6.8.1. Limitations in sampling

One of the key limitations of this study is the weakness of statistical power with a sample size that is not representative of the population. Even though there were more than 250 responses collected, only 160 responses are usable for the final analysis as they have little or no missing data. The amount of missing data is found mostly in the long ethical vignette section, and towards the end of the survey. This limitation was addressed using reliable multivariate analyses (i.e. factor analysis and hierarchical regression) in order to test the hypothesised conceptual model. It is proposed that future studies contain fewer questions to make it less daunting for the participants, which translates into a higher number of usable questionnaires. Furthermore, not all companies contacted by the author agreed to participate in the research. Examples of industries that are missing from the study are: telecommunication, manufacturing and construction. Therefore, representation from different cities and industries are not equal. Sampling strategies can be improved in future studies, so that results will be more representative through the inclusion of respondents across different industries and geographical regions.

6.8.2. Methodological limitations

In terms of methodology, as the data were collected from a single source using a common method, a common method bias could arise. Specifically, the ratings of the predictors and the criterion variable were provided by the same person (the respondent). A self-report survey can be articulated as common method bias for ethics study, but the respondents are the best people to indicate their religious attitudes and intentions towards the ethical vignettes that were presented. As in the study by Aleassa et al. (2011), procedural methods were adopted to deal with this potential threat to validity. Procedural steps include respondents' anonymity, inclusion of several reverse-coded items in the questionnaire,

and the use of previously validated instruments. Method biases were also reduced through conducting appropriate pilot study. The pilot study aimed to reduce item ambiguity by having feedback on confusing and unfamiliar words, vague concepts, and complicated wording.

Data collection in the study utilised both soft copy and hard copy responses, although a single type of data collection would have been preferred. However, this could not be avoided as data collection started before the researcher travelled to Malaysia, and ended after the author travelled back to New Zealand. The duration of data collection was deliberately extended in order to collect as many responses for the study. For the participants that were contacted through their organisations, it was economical to send bulk questionnaires to the respective companies and returns were made in bulk to the researcher too. Therefore, there could be an element of conformity, especially in hard copy surveys, where the employees did not answer the questions honestly even though the questionnaires were anonymous.

This thesis utilised scenarios so that participants were provided with a common situation for all respondents to evaluate. These vignettes are directed to bear some resemblance to situations encountered by the participant employees from different work positions of various industries. The selection and translation of scenarios were carefully made so as to be relatable and easily understood to the Malaysian sample. The translation process was made by a certified translator, and checked by the researcher. However, the possibility of having participants who did not understand the scenarios still existed, as these scenarios were developed in literature from the West and have not been validated in Malaysian context. The survey was also bilingual; while a certified translator was

engaged to translate the questionnaire, there is still a risk that part of the meaning was lost during translation. Other than the pilot study (or pre-testing), prior validity of translated questionnaire could not be conducted due to the constraint of time and funds in this study.

The study was a cross-sectional study, in which data were collected at one time. According to Huczynski and Buchanan (2010) the notion of perception originates internally, from individuals' personal and unique views. At the same time, perceptions are also influenced by the social and cultural environment. All these internal and external factors are not static, therefore perception changes as these factors change. Therefore, a longitudinal study could possibly result in different outcomes.

In terms of measurement design, the thesis acknowledges that the Brief Self-Control Scale (measuring ego strength) did not hold acceptable value for the average variance extracted and this might jeopardise the convergent validity of the construct. This means that convergent validity was an issue when measured with a more stringent criterion. The incorporation of alternative measures for ego strength for a Malaysian sample can be an option for future studies.

6.8.3. Limitations relating to generalisability

This study focused on religiosity with Muslim samples, i.e. measuring Islamic religiosity. Therefore, there is a possibility that the findings are limited to Muslim employees. Implementing the theoretical model with employees from other religious groups can potentially improve generalisability in Malaysia, and would provide wider insights about religiosity and the individual factors of Muslims in Malaysia. A constraint also exists in the fact that the data were collected in a developing country with a collectivistic culture.

Collectivists value interdependence and cooperation, subordinate their goals to the group goals, and their behaviour is influenced primarily by norms (Triandis & Bhawuk, 1997). A possible avenue of investigation would be by making a comparison among Muslims from different countries would allow managers, especially those belonging to multinational corporations, to understand differences between Muslim communities as each of them has a unique cultural perspective and particular lifestyle.

6.9. Directions for future research

The above limitations, therefore, point to directions for further research in this area that originate from the findings of this research. The individual factors that were investigated are not the only mediators for the relationship between religiosity and ethical intention. Therefore, future research should investigate other mediating individual factors that are pertinent in explaining the relationship between the two constructs. A possible individual factor as mediating variable is a person's locus of control. The locus of control is part of a cognition stage in Treviño's (1986) ethical decision-making model, and one of the items that was displayed by participants in Zulfikar's (2012) study. Zulfikar concluded that this trait exists in both Islamic and Catholic values in letting go of worldly pleasures.

The IR scale used in the current study is a good foundation for measuring Islamic religiosity due to its development based on the teachings of the Qur'an and Sunnah, and the specifications that relate to the Islamic religion and practices. However, refinement of the scale may improve its validity and reliability, and reduce the effects of social desirability responding.

Muslims believe that there is a constant presence of God in them. This is noted in the Qur'an, "God is closer to man compared to his jugular vein" (50:16). Therefore, the ego strength construct is important from the Islamic perspective due to the aspect of self-monitoring. However, the validity checks of the ego strength scale used in this study suggest that there is an issue of convergent validity. The incorporation of alternative measures for ego strength for Malaysian sample can be an option for future studies to test the role of ego strength in the relationship between religiosity and ethical decision-making.

Future studies can also delve into constructing and validating ethical vignettes for the context of developing nations, or more specifically the Malaysian context. Besides the context, it is also important to look at the length of the ethical vignettes that can be a deterrent to certain respondents. These steps can reduce misunderstanding and encourage a higher response rate.

This study measured ethical decision-making by operationalising ethical intention as the precursor to ethical behaviour. The literature review discussed a few barriers to ethical decision-making, including the inconsistency between ethical intention and behaviour due to both individual and organisational factors. The area of ethical decision-making can benefit greatly from the use of other methods to study individual ethical decision-making. For example, an ethnographic study, in the original setting of an organisation, will allow researchers to have real-time access to workplace interactions, and the use of experiment manipulation allows behaviour to be an interpretable data in ethical decision-making as a whole. The model in this thesis can also be tested in evaluating the effectiveness of certain

ethics training within an organisation. By having longitudinal compared to cross sectional data, decision-making before and after a targeted ethics training can be assessed.

This study is focussed on the Muslim community; therefore the results may be confined to the Islamic religiosity. Further studies can test the model among other religions, in order to make the theoretical framework of the study generalisable. The model proposed in this thesis can be tested in other countries, by incorporating local circumstances that are specific to the particular country.

The ethical decision-making discipline that explains the effect of religiosity is still in the stage of infancy, and it requires more in-depth research in order to improve the workplace environment. The case of the Malaysian workplace presents a unique contribution in seeing an Islamic perspective to encourage ethical decisions and behaviour in a way that is crucial for positive change within the Malaysian workplace environment.

Chapter 7. Conclusion

The area of research of the thesis is based on the premise that ethical decisions are a product of both cognition and emotion. This thesis investigates the role of Islamic religiosity in ethical decision-making through studying the effects of religiosity on individuals' cognition and emotion variables. The five variables under study are: perceived importance of ethical issue (PIE), moral judgment, ego strength, intention, and conscience. For ease of reference, these variables are mentioned as individual factors throughout the thesis.

A growing body of literature studies the effect of religiosity in ethical decision-making. Religion provides a motive for its adherents, while detailing guidelines to live their lives. With inconsistent findings on the relationship between religiosity and ethical behaviour, scholars theorise that religiosity only has a positive impact for adherents who develop a sense of identity towards the religion, and attend to the role expectations that religion outlines. The current literature on ethical decision-making was reviewed as guiding theories in this thesis. With regard to the role of religion in ethical decision-making, concepts from the West that are mostly grounded on Judeo-Christianity tradition are sought. Due to the availability of extant research, those concepts are helpful in refining the direction of the current research. From the Islamic literature on ethical decision-making, the elements of intention and conscience were added as factors that affect individuals' ethical decision-making.

The conclusion of the thesis will be presented in four aspects: conclusions about the model tested in the thesis, the use of two different religiosity scales, the context of the study in Malaysia and lastly, the overall finding of the thesis.

7.1 Conclusions about the theoretical model and research questions

In order to achieve the main purpose of the thesis, two objectives and eleven hypotheses were formulated. The first objective (RO1) is to conduct an empirical investigation on the effect of Islamic religiosity on the individual factors. The second objective (RO2) is to conduct an empirical investigation on the link between Islamic religiosity, individual factors, and ethical intention. The function of RO1 extends beyond its purpose to lead to RO2 in the mediation analysis. The individual factors investigated in the thesis are factors studied separately in ethical decision-making literature, either in theories or process models. Some models were discussed in Chapter 2. The separate research objectives will provide more understanding in the suitable or appropriate points of intervention of religiosity in these models and theories. While RO2 look at the mediation roles of individual factors in the relationship between religiosity and ethical decision-making, RO1 look at the factors themselves that is relevant in ethical decision-making literature but may not mediate the relationship.

With a positivist stance, quantitative research was adopted in this study. All the variables were measured using validated scales from the literature. The dependent variable, ethical decision-making, was operationalised by ethical intention, which scholars theorise to be the closest measurement for actual behaviour. The pilot study that was conducted prior to the main study provided suggestions to improve the instrument for the main study, mainly in the translation of the questionnaire. A total of 160 usable responses was obtained in the main study. Strict validity and reliability testing were performed before they were used for the final analysis. Hierarchical regression was utilised for hypotheses testing, while controlling for the perceived ethical environment of the organisation and social

desirability responding. The effects of these constructs were removed in order to focus on the relationships under study.

Ten hypotheses link to the functions of the individual factors, and one tests the direct relationship between religiosity and ethical intention (*H1*). This thesis provides partial support to *H1*, i.e. the relationship between religiosity and ethical intention. The hypothesis is supported in the model that utilised the HR scale. The support for *H1* also contributes to the discussion in the literature supporting the positive relationship between religiosity and ethical decision-making. The use of a comprehensive scale to measure religiosity is important, which includes the elements of cognition, affection and behavioural.

Related to the first objective, five hypotheses correlate with the first objective. The results show that there is at least partial support on four hypotheses: *H2a*, *H3a*, *H5a*, and *H6a* (hypotheses that relate to the relationship between religiosity with PIE, moral judgment, intention, and conscience respectively). This means that religiosity influences cognitive and emotional factors of individuals in terms of perception of the importance of ethical decisions, developing moral judgments, developing intentions and feeling of guilt (conscience). To add to that, the more religious the employees are, the more likely they are to perceive questionable ethical scenarios as important and unethical. Religiosity also has an impact on how employees judge and evaluate certain ethical situations. Also, religiosity affects Muslims' intentions to perform ethical actions to gain God's pleasure, by following the divine revelation of what is right and wrong.

Related to the second objective of the thesis, mediation analyses were conducted to investigate the five individual factors as mediators in the relationship between religiosity and ethical decision-making. Out of five hypotheses, support was received for one hypothesis. Islamic religiosity is linked strongly with ethical decision-making through conscience (religiosity was measured using the IR scale). Full support for *H6b* was also found. Conscience has a significant relationship with religiosity (β : 0.445, $p < 0.001$) and ethical intention ($\beta = 0.329$, $p < 0.001$). Being an emotional variable, the conscience would persuade Muslims to adhere to the revelation from God and the teachings of Islam in order to avoid unethical behaviour and transgressing the rights of other people. Conscience was operationalised with the feeling of guilt, which is closely related to the view of conscience in the Islamic literature. The results of the thesis suggest that ignoring Islamic guidelines would make Muslims feel inherently guilty when anticipating or engaging in unethical behaviour. The two open-ended questions provided more light in understanding the results. Early Islamic education among Muslims in Malaysia has reinforced that at the core aspect in being a Muslim would be first and foremost the obligation towards God. Muslims believe that God has blessed human beings with numerous sources of sustenance such as health, education, materials, and sound minds, which in turn brings responsibility to human beings. Therefore, these blessings should not be taken for granted, and actions should be based on what God has prescribed. Further, work is a form of worship in which decisions must be aligned with Islamic teachings.

It is worth highlighting the results of hypotheses related to RO2 (version b of hypotheses) and *H1*. While it is compelling to compare the results between the direct and mediated models, the results of the thesis are unable to provide a satisfying explanation. Measuring Islamic religiosity using the HR scale demonstrates a positive significant relationship

with ethical intention. However, no individual factors show mediation in this relationship. Using the IR scale, no direct relationship (*HI*) was found; however, conscience mediates the relationship between religiosity and ethical intention. Further studies would be required to look deeper into each scale to provide probable an explanation to this phenomena.

Nevertheless, this research finds that the symbolic interactionism theory of Weaver and Agle (2002) is useful in explaining how religiosity influences ethical decision-making among Muslims in the Malaysian workplace. Religiosity would have a positive or favourable influence on behaviour only for individuals who attend to the role expectations espoused by their religion, and when religion is manifested in their day-to-day decisions and behaviour. In fact, the IR and HR scales exemplify these manifestations.

Overall, the model was found to be practical in explaining the relationship between religiosity and ethical decision-making. Though the individual factors investigated in the thesis are not exhaustive, they are significant factors. Measuring ethical decision-making through ethical intention would have its own limitations, as ethical intention does not always translate into behaviour. Actual behaviour is dependent to many internal and external (or situational) factors, and the moment of action as discussed in the literature, which self-administered questionnaires would not be able to capture. Further studies can study the same relationships using other methods such as experimental setting.

7.2 Conclusions about the religiosity scales

The thesis measured religiosity using two different scales: a relatively new scale detailing specific rituals in the Islamic religion (IR scale); and a general religiosity scale (HR scale),

which has been used in previous research involving participants of multiple faiths. The general religiosity scale has a strong theoretical and empirical background that is useful in this study.

The model of eleven hypotheses contain 22 relationships, where relationships were tested using IR and HR separately. Most of the relationships show similar outcomes, except for three hypotheses (*H1*, *H2a*, *H6b*), where there were different outcomes between IR and HR scales. It is beyond the scope of this thesis to investigate the mixed results. The results of the thesis potentially point towards on how each scale can improve on each other. The IR scale can be improved to include different dimensions of religiosity (knowledge, affection and behaviour). There would be benefits in refining the IR scale by extending main religious and spiritual constructs from conventional theories to the Muslim context. On the other hand, *H6b* was found to be significant using the IR scale, and not the HR scale. This is mainly due to the fourth condition not being fulfilled (reduction of religiosity on ethical intention with the inclusion of mediators). A closer look at the items in the two scales would possibly explain the discrepancies found in this thesis.

7.3 Conclusions with regards to the context of the study

The sample of the study was obtained from Muslims working in Malaysia. The focus is due to the presence of a large proportion of Muslims in the workforce of Malaysia, approximately 61 percent of 22.3 million of working age in the country. While issues on unethical conduct in the news usually focus on the managerial level, this thesis specifically looked at front-line workers. Front-line workers face ethical situations on daily basis, and these situations are often overlooked, and perhaps even labelled as the

norm in the company. The number of frontline workers is large, and therefore, their attitudes impact organisations in a significant way.

The findings of this thesis are beneficial for those managers in Malaysia dealing with human resource management to design ethics training within the organisation to create positive organisational cultures, for the sustainability of the organisation. The main finding of the thesis is that the mediation analysis shows that the relationship between Islamic religiosity and ethical decision-making is moderated by conscience. Conscience, in both the Islamic and Western literature, is considered as an emotional variable. Therefore, though the knowledge in religion is important, it is emotions that stir the individual to act ethically. While good people would have intentions to make the ethical decisions, those decisions can be blurred. Through ethics training, elements of religiosity and business ethics can be incorporated to equip employees when facing ethical situations. Employees also need to be aware of psychological factors that could subconsciously prevent them from making ethical decisions. For this religious education should be current and practical to guide employees.

Religious symbols and messages can also be used in the workplace to inspire ethical decisions. This would also include the organisation's ethical environment, which may encourage or deter the ethical decision-making of employees. One of the findings of this thesis is the positive significant role of the perceived ethical environment of the organisation on employees' ethical behaviour. This highlights the importance of developing an ethical working environment that is conducive for ethical decisions to be undertaken in the Malaysian workplace.

7.4 Generalising the findings of the thesis

The Islamic tradition differs from Judeo-Christian tradition due to the fundamentals of shari'ah that govern different aspects of a Muslim life, which include the ethics at the workplace. In essence, work, which is considered as a form of duty is observed as worship to God. Motivation towards the fulfilment of this responsibility lies in the reward given by God in this life and the hereafter to individuals with virtuous character. This thesis has focused on the worldview of Muslims that can be useful for managers, where it can help employers or management of organisations to identify possible interventions at the workplace to encourage ethical conduct among its employees.

For researchers in the area of ethical decision-making, the thesis narrows the gap in understanding the role of religiosity in the ethical decision-making process. The thesis also opens doors to understand the conscience construct further, specifically in the relationship between religiosity and ethical decision-making.

Where the importance of ethics and religious education is pronounced, this would be beneficial to policy makers. Continuous education at the workplace is important for the wider society. Organisations are also institutions of learning and ethical workplace cultures would in fact impact the wider society. This would apply to the employees too. With the ever-changing business environment, it is important to keep abreast with knowledge and strengthen oneself spiritually. This could strengthen the act of worship by performing work ethically, besides earning God's blessings and rewards.

Overall, this thesis contributes to the theory of ethical decision-making at the workplace by explicating the relationship between religiosity and ethical decision-making, and

empirically highlighting the importance of conscience. The thesis also gives insights into the perspective of the Islamic religion, especially for Muslims in Malaysia, regarding how their belief system interacts and influences their workplace behaviour. Further, the thesis provides a sound basis for directions for further research on how religiosity can influence ethical decision-making through individual factors. Ethical behaviour among employees will not only benefit organisations, but contribute to the betterment of the society as a whole.

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Appendices

Appendix A: Islamic epistemology and ontology

Epistemology is a study that concerns on how knowledge is obtained or acquired by individuals and society (Hatch, 1997; Remenyi, 2014). Different groups of philosophers primarily subject the nature of acquiring knowledge either from the stance of objectivism or subjectivism. Objectivist epistemology indicates that an individual can acquire knowledge through independent observation, without relying on his or her prior knowledge of it. For the subjectivists, knowledge is believed to be relative to individuals, where it is filtered and, hence created and understood from the cognitive and/or social and cultural forces of individuals who are directly involved (Hatch, 1997).

Ontology is the study of the nature of being. The two basic positions in ontology are realism and relativism (Remenyi, 2014). A realist view of ontology assumes that the reality of the world exists independent of human cognition whereby it is governed by the laws of nature. In contrast, subjectivist ontology assumes that what individuals recognise reality as an output of their cognitive processes through their experiences and perspectives (Johnson & Duberley, 2003; Remenyi, 2014). In the pursuit to deduce the Islamic epistemology and ontology, a few aspects in Islamic teachings and practise will be examined including areas in jurisprudence, education and learning, and management.

Firstly, in terms of Islamic applied jurisprudence¹³ or *fiqh*, the two main sources being inferred and discovered to are the Quran and the sayings, approvals, attributes of Prophet Muhammad pbuh (or known as *Hadith*) (Hallaq, 2007; Johnston, 2007; Kamil, 2011). Hallaq (2007) highlights that the Quran is a book of religious and moral prescription as

¹³ Discussion will be focussed on Sunni tradition only as Shi'ite and other legal theories are different in terms of historical development and structure (Hallaq, 2007)

well as containing pieces of legislation, where Muslim jurists and modern scholars agree that the book contains some 500 verses with legal content. For that, seen as a divine revelation, the Quran is given primacy within the hierarchy of all the sources of *fiqh*. This is followed by the Hadith which also provides the material from which Islamic law is derived.

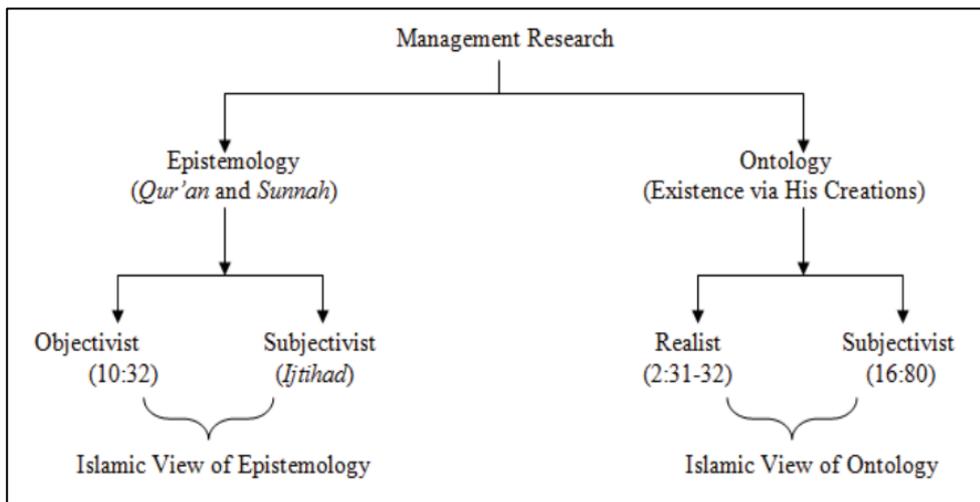
The chronological sequence of the sources of Islamic law is found to be inconsistent when referred from different texts (see (Hallaq, 2007; F. A. Hassan, 1982)). However, it can be concluded that other methods in providing Islamic law include *ijma'*, *qiyas*, and *ijtihad*. Consensus (*ijma'*) is a sanctioning instrument by the *juri consult* (*mufti*) who is capable of practising legal reasoning, or known as the legal experts, *mujtahid*. The *mujtahids* represent the community to exercise their utmost effort in extracting a rule from the subject matter of revelation while following the principles and procedures established in legal theory. They have to reach an agreement on a technical legal ruling, thereby rendering it as conclusive and as epistemologically certain as any verse of the Quran and Hadith. The concept of *qiyas*, literally means “analogical deduction”. F. A. Hassan (1982) claims that the major Sunni schools, since the earliest days of Islam, have always allowed analogies and deductions to be employed in actual litigation to solve emerging controversies. Lastly, *ijtihad* which according to some is a part of *qiyas*, generally refers to the independent interpretation of law experts to solve situations that are new, or for those where there is no precedent or authoritative pronouncement in other sources. Hallaq (2007) mentions other methods of reasoning such as juristic preference or public welfare and interest. However, these are of limited validity and were frequently subject to controversy.

Secondly, in education, the Islamic view of religion to reveal the way of life, being complemented by humans' quest for knowledge (Guessoum, 2010). In addition, Niyozov and Memon (2011) suggest that Islam is at the centre of knowledge and provides an overarching epistemological and ethical framework to govern acceptable behaviour. Guessoum (2010) suggests that the spectrum of knowledge recommended by Islam is very wide, which encompasses both religious teachings and those branches of knowledge that are beneficial to the welfare of individuals and human societies. Guessoum also points out that the Quran strongly encourages the study of natural phenomena to trace God's presence on the earth and in the universe, rather for its own sake. Further, in many verses of the Quran, different levels of knowledge are specified, such as believing, doubting, thinking, understanding, envisioning, realising, and ascertaining (for examples, see Quran 21:79; 102:5; 6:116). Guessoum (2010) acknowledges that Islam teaches that there are many methods in the acquisition of knowledge comprising listening, observing, contemplating, reasoning, considering, reflecting and others. Indications from the Quran include, "It is He who has made for you the night that you may rest therein, and the day to make things visible (to you). Verily in this are signs for those who listen" (Quran 10:67); and "Say: Travel in the land and see how He originated creation" (29:20) and other verses (Quran 45:13; 10:101).

In terms of management research, Kamil (2011) suggests that from the ontological and epistemological standpoints, Islam is between the two extremes of both objectivist-subjectivist epistemology, and realist-subjectivist ontology. The author's conclusion is based from an objectivist epistemological point of view that an independent objective knowledge existed preceding human cognition originated from the Qur'an and the Hadith as the sources of guidance for mankind towards the right path. Islam also accepts a

subjectivist view of epistemology based on the explanation on Islamic jurisprudence. Kamil continues to the study of ontology, where a realist ontological standpoint is observed. This is because Islam indicates that natural and social reality exists prior to human cognition, as God has beforehand ascribed names of everything (see the Quran, 2:31-32).

From a subjectivist ontological standpoint, Kamil (2011) suggests that the Quran also indicates that humans' perceptions are a result of their experiences (see the Quran, 16:80), where Kamil suggests that this verse show that mankind came to the world without any knowledge. However, over time, humans acquire knowledge from experience via the senses of hearing, seeing and feeling. Kamil illustrates the management research in the figure below:



Epistemology and ontology of management research (Source: Kamil, 2011)

In conclusion, the main sources of knowledge in the Islamic tradition are the Qur'an and Sunnah. The function of Muslim scholars is to uphold and interpret the laws embedded in the Qur'an and Sunnah.

Appendix B: Ethics Low Risk Notification



Date:

Dear

Re: Ethics Notification - -

Thank you for your notification which you have assessed as Low Risk.

Your project has been recorded in our system which is reported in the Annual Report of the Massey University Human Ethics Committee.

The low risk notification for this project is valid for a maximum of three years.

If situations subsequently occur which cause you to reconsider your ethical analysis, please go to <http://rims.massey.ac.nz> and register the changes in order that they be assessed as safe to proceed.

Please note that travel undertaken by students must be approved by the supervisor and the relevant Pro Vice-Chancellor and be in accordance with the Policy and Procedures for Course-Related Student Travel Overseas. In addition, the supervisor must advise the University's Insurance Officer.

A reminder to include the following statement on all public documents:

"This project has been evaluated by peer review and judged to be low risk. Consequently, it has not been reviewed by one of the University's Human Ethics Committees. The researcher(s) named in this document are responsible for the ethical conduct of this research."

If you have any concerns about the conduct of this research that you want to raise with someone other than the researcher(s), please contact Dr Brian Finch, Director - Ethics, telephone 06 3569099 ext 86015, email humanethics@massey.ac.nz.

Please note, if a sponsoring organisation, funding authority or a journal in which you wish to publish requires evidence of committee approval (with an approval number), you will have to complete the application form again, answering "yes" to the publication question to provide more information for one of the University's Human Ethics Committees. You should also note that such an approval can only be provided prior to the commencement of the research.

Yours sincerely

Dr Brian Finch
Chair, Human Ethics Chairs' Committee and Director (Research Ethics)

Research Ethics Office, Research and Enterprise
Massey University, Private Bag 11 222, Palmerston North, 4442, New Zealand T 06 951 6841; 06 95106840
E humanethics@massey.ac.nz; animaethics@massey.ac.nz; gtc@massey.ac.nz

Appendix C: Information sheet (English and Malay translation)



MASSEY UNIVERSITY
COLLEGE OF BUSINESS
KAUPAPA WHAI PAKIHI

Te Kunenga
ki Pūrehuroa

School of Management
Private Bag 11222, Palmerston North 4442, New Zealand T +64 6 356 9099 extn 2361 F +64 6 350 5661 <http://management.massey.ac.nz>

The role of religiosity in ethical decision-making

INFORMATION SHEET

Researcher Introduction

My name is Rahizah Sulaiman. I am conducting research on the impact of religiosity in ethical decision-making at the workplace. The purpose of this project is to find out how religiosity, specifically Islamic religiosity, affects ethical decision-making when facing with daily ethical problems at the workplace in Malaysia. I am conducting this research to fulfil the requirements for a PhD (Management) from Massey University.

Participant Identification and Recruitment

By answering this questionnaire honestly, you will provide a very useful data for our study. Your participation in this study is entirely voluntary.

You may have been approached to participate in this project by one of the following ways:

- From your employer
- By personal contact
- From contact details given by personal contacts

Participants in this study consist of local Muslims working in different cities Malaysia. Participants are also from different positions in the organisation they are being employed. The

number of participants ranging from 400 to 500 participants to provide a sufficient data for the study.

Project Procedures

Answering the questionnaire will take around 20 – 30 minutes depending on each individual. Many questions can be answered by simply circling the appropriate answer. Please do not spend a lot of time on any particular question.

Data Management

The information you provide will be held in the strictest confidence at Massey University and will only be seen by those involved in the statistical analysis. The responses that you give will be put together with the responses of all other responses to form general results to ensure that no individual organization can be identified. Each survey response is anonymous and will be retrieved through assigned codes.

Data will be stored in the researcher's personal laptop and personal USB for three years. And it will be deleted after three years. The thesis will be available from the Massey University library. A summary of the results will also available at your request.

Participant's Rights

You are under no obligation to accept this invitation to join the research project. If you decide to participate, you have the right to:

- decline to answer any particular question;
- withdraw from the study within 7 days;
- ask any questions about the study at any time during participation;
- provide information on the understanding that your name will not be used unless you give permission to the researcher;
- be given access to a summary of the project findings when it is concluded;
- completion and return of the questionnaire implies consent. You have the right to decline to answer any particular question.

Project Contacts

If you wish to contact me, or my supervisors, at any time regarding the project, then please use the following details.

Researcher	Rahizah Sulaiman	Phone: 019-3414470 E-mail: r.b.sulaiman@massey.ac.nz
Supervisors	Paul Toulson	Phone: +64 (06) 356 9099 Ext 84937 E-mail: P.Toulson@massey.ac.nz
	David Brougham	Phone: +64 (06) 356 9099 Ext 84906 E-mail: D.Brougham@massey.ac.nz
	Frieder Lempp	Phone: +64 (06) 356 9099 Ext 84922 E-mail: F.Lempp@massey.ac.nz

The Committee Approval statement

This project has been evaluated by peer review and judged to be low risk. Consequently, it has not been reviewed by one of the University's Human Ethics Committees. The researcher(s) named above are responsible for the ethical conduct of this research.

If you have any concerns about the conduct of this research that you wish to raise with someone other than the researcher(s), please contact Dr Brian Finch, Director, Research Ethics, telephone +64 (06) 356 9099 Ext 86015, email humanethics@massey.ac.nz.

(Malay translation of the Information Sheet)

**PERANAN KEAGAMAAN DALAM MEMBUAT KEPUTUSAN SECARA
BERETIKA**

HELAIAN MAKLUMAT

Pengenalan Penyelidik

Nama saya Rahizah Sulaiman. Saya sedang menjalankan penyelidikan berkaitan kesan keagamaan dalam membuat keputusan secara beretika di tempat kerja. Tujuan projek ini adalah untuk mengkaji bagaimana keagamaan, khususnya bagi yang beragama Islam, member kesan terhadap pembuatan keputusan apabila berhadapan dengan masalah etika di tempat kerja di Malaysia. Saya menjalankan penyelidikan ini bagi memenuhi keperluan bagi PhD (Pengurusan) di Massey University.

Huraian dan Undangan Projek

Dengan menjawab soalan berikut secara jujur, anda akan memberikan data berguna untuk kajian kami. Penyertaan anda dalam kajian ini adalah secara sukarela sepenuhnya.

Anda mungkin telah didekati bagi menyertai projek ini melalui salah satu kaedah berikut:

- Melalui majikan anda
- Melalui kenalan peribadi
- Melalui maklumat perhubungan yang diberikan oleh kenalan peribadi

Peserta dalam kajian ini terdiri daripada warga tempatan beragama Islam yang bekerja di merata Malaysia. Peserta juga terdiri dari pelbagai aras jawatan di dalam organisasi pekerjaan mereka.

Prosedur Projek

Soal selidik ini akan mengambil dalam masa 20 hingga 30 minit, bergantung kepada setiap individu. Kebanyakan soalan boleh dijawab dengan hanya memilih jawapan yang menepati pandangan anda. Anda tidak perlu mengambil masa yang terlalu lama bagi menjawab mana-mana soalan tertentu.

Pengurusan Data

Maklumat yang anda berikan akan disimpan sebagai maklumat sulit di Massey University dan hanya akan dilihat oleh mereka yang terlibat dengan analisis statistik. Maklum balas anda akan digabungkan dengan maklum balas lain bagi membentuk hasil kajian umum, disamping memastikan bahawa tiada organisasi perseorangan dapat dikenalpasti.

Data akan disimpan di dalam computer riba dan pemacu USB milik peribadi penyelidik, di mana data akan dilupuskan selepas tiga tahun. Tesis ini akan tersedia di perpustakaan Massey University. Rumusan hasil kajian akan tersedia buat anda sekiranya dipohon. Sekiranya terdapat sebarang terbitan daripada kajian ini, salinan terbitan itu juga boleh didapati atas permintaan anda.

Hak Peserta

Anda tidak terikat untuk menerima undangan untuk menyertai projek penyelidikan ini.

Sekiranya anda memutuskan untuk ikut serta, anda berhak untuk:

- menolak dari menjawab mana-mana soalan tertentu;
- menarik diri dari kajian dalam masa 7 hari;
- bertanya sebarang soalan berkaitan kajian pada bila-bila masa sepanjang peryertaan;
- membekalkan maklumat dengan pemahaman bahawa nama anda tidak akan digunakan melainkan dengan izin anda kepada penyelidik.
- diberikan akses kepada rumusan penemuan projek apabila ianya telah disimpulkan;

- pelengkapan dan pengembalian soal selidik menandakan persetujuan. Anda berhak untuk menolak dari menjawab mana-mana soalan tertentu.

Perhubungan Berkaitan Projek

Sekiranya anda ingin berhubung dengan saya atau penyelia saya pada bila-bila masa berkaitan dengan projek, sila gunakan maklumat berikut.

Penyelidik	Rahizah Sulaiman	Telefon: 019-3414470 E-mel: r.b.sulaiman@massey.ac.nz
Penyelia	Paul Toulson	Telefon: +64 (06) 356 9099 Ext 84937 E-mel: P.Toulson@massey.ac.nz
	David Brougham	Telefon: +64 (06) 356 9099 Ext 84906 E-mel: D.Brougham@massey.ac.nz
	Frieder Lempp	Telefon: +64 (06) 356 9099 Ext 84922 E-mel: F.Lempp@massey.ac.nz

Kenyataan Kelulusan Jawatankuasa

Projek ini telah dinilai melalui tinjauan semula setara dan dianggap sebagai berisiko rendah. Oleh itu, ianya tidak ditinjau semula oleh Jawatankuasa Etika Manusia Universiti. Penyelidik yang disenaraikan di atas bertanggungjawab atas pengendalian penyelidikan ini secara beretika.

Sekiranya anda mempunyai sebarang kekhawatiran berkaitan pengendalian penyelidikan ini yang ingin anda bangkitkan kepada pihak selain daripada penyelidik, sila hubungi Dr Brian Finch, Pengarah, Etika Penyelidikan, telefon +64 (06) 356 9099 Ext 86015, e-mel humanethics@massey.ac.nz.

Appendix D: The questionnaire (hardcopy survey)

Section A (*Bahagian A*)

Please read carefully and indicate what would best represent your opinion for each of the five criteria listed.

Sila baca dengan teliti dan tandakan pilihan yang paling menepati pendapat anda bagi setiap lima kriteria yang disenaraikan.

1. W is basically an honest, hard-working salesman. However, he occasionally “inflates” his expense report, rationalizing that this would cover any expenses he had overlooked. This is common practice in his company and is ignored by the sales manager. W’s behaviour is:

W adalah seorang jurujual yang jujur dan rajin. Namun begitu, kadangkala beliau “membesar-besarkan” laporan perbelanjaan beliau, dengan merasionalkan bahawa ianya merangkumi segala perbelanjaan yang beliau terlepas pandang. Ini merupakan amalan biasa di dalam syarikat beliau bekerja dan tidak diendahkan oleh pengurus jualan. Kelakuan W adalah:

	1	2	3	4	5	
Highly significant issue to me <i>Isu sangat penting</i>						Insignificant issue to me <i>Isu remeh</i>
Fair <i>Berpatutan</i>						Unfair <i>Tidak berpatutan</i>
Just <i>Adil</i>						Unjust <i>Tidak adil</i>
Morally right <i>Betul secara moral</i>						Not morally right <i>Salah secara moral</i>
Acceptable to my family <i>Boleh diterima keluarga saya</i>						Unacceptable to my family <i>Tidak boleh diterima keluarga saya</i>

2. When salesman V gets a hotel room and rents a car to make out-of-town calls, he sometimes keeps the room and the car for an extra day or two for personal use. This allows him to sneak in “mini-vacations” without taking time off. This is common practice in his company and salesman V feels that the relaxation makes him a more effective employee for the company. V has always been a top 10% performer in his company’s salesforce. V’s behaviour is:

Apabila jurujual V mendiami bilik hotel dan menyewa kereta untuk urusan di luar bandar, beliau kadangkala melanjutkan penggunaan bilik hotel dan kereta sewa tersebut sehari dua untuk kegunaan peribadi. Ini membolehkan beliau untuk menyelitkan “percutian kecil” tanpa perlu mengambil cuti rasmi. Ini merupakan amalan biasa di dalam syarikat beliau bekerja dan jurujual V merasakan bahawa ketenangan yang beliau perolehi menjadikannya seorang pekerja yang lebih berkesan. V sentiasa memperolehi pencapaian 10% paling cemerlang di antara pekerja syarikatnya. Kelakuan V adalah:

	1	2	3	4	5	
Highly significant issue to me <i>Isu sangat penting</i>						Insignificant issue to me <i>Isu remeh</i>
Fair <i>Berpatutan</i>						Unfair <i>Tidak berpatutan</i>
Just <i>Adil</i>						Unjust <i>Tidak adil</i>
Morally right <i>Betul secara moral</i>						Not morally right <i>Salah secara moral</i>
Acceptable to my family <i>Boleh diterima keluarga saya</i>						Unacceptable to my family <i>Tidak boleh diterima keluarga saya</i>

3. The D Company sometimes holds sales contests for its salesforce. The salesperson with the most sales during the contest period (usually one month) would win a cash bonus. Salesman K found an easy way to “boost his sales” during the contest. He simply held his orders from previous weeks and did not turn them in until after the contest period began. To this he added regular orders taken during the contest period. K’s behaviour is:

Syarikat D kadangkala mengadakan pertandingan jualan dikalangan pekerja. Jurujual dengan jualan yang paling tinggi sepanjang tempoh pertandingan (selalunya sebulan) akan memenangi bonus wang tunai. Jurujual K telah menemui cara mudah untuk “meningkatkan jualan beliau” sewaktu pertandingan. Beliau menahan pesanan dari minggu sebelum dan tidak menyerahkannya sehinggalah tempoh pertandingan telah bermula. Jumlah itu ditambahkan lagi dengan pesanan biasa yang diterima sepanjang tempoh pertandingan. Kelakuan K adalah:

	1	2	3	4	5	
Highly significant issue to me <i>Isu sangat penting</i>						Insignificant issue to me <i>Isu remeh</i>
Fair <i>Berpatutan</i>						Unfair <i>Tidak berpatutan</i>
Just <i>Adil</i>						Unjust <i>Tidak adil</i>
Morally right <i>Betul secara moral</i>						Not morally right <i>Salah secara moral</i>
Acceptable to my family <i>Boleh diterima keluarga saya</i>						Unacceptable to my family <i>Tidak boleh diterima keluarga saya</i>

4. A company that has many out-of-town clients has negotiated a special rate with airline E—a 35% discount between designated cities—and encourages its employees to use that airline whenever possible. Salesman T prefers to use airline D because of their “frequent flier” program (which allows him to earn free personal trips). In some cases T has booked flights on airline D even though the tickets cost up to \$200 more than similar flights on E, just so he could “rack up those frequent flier points”. T’s behaviour is:

Sebuah syarikat yang mempunyai ramai klien luar bandar telah merundingkan kadar istimewa dengan syarikat penerbangan E – iaitu potongan sehingga 35% antara lokasi tertentu – dan menggalakkan pekerja mereka untuk menggunakan syarikat penerbangan tersebut apabila mungkin. Jurujual T lebih suka menggunakan syarikat penerbangan D kerana mengikuti program “pengguna penerbangan kerap” (yang membolehkan beliau mendapatkan tiket perjalanan percuma). Dalam sesetengah kes, T menempah tiket dengan syarikat penerbangan D walaupun harganya sehingga \$200 lebih mahal dari tiket yang sama dari syarikat penerbangan E, semata-mata kerana hendak “mengumpul mata ganjaran pengguna penerbangan kerap”. Kelakuan T adalah:

	1	2	3	4	5	
Highly significant issue to me <i>Isu sangat penting</i>						Insignificant issue to me <i>Isu remeh</i>
Fair <i>Berpatutan</i>						Unfair <i>Tidak berpatutan</i>
Just <i>Adil</i>						Unjust <i>Tidak adil</i>
Morally right <i>Betul secara moral</i>						Not morally right <i>Salah secara moral</i>
Acceptable to my family <i>Boleh diterima keluarga saya</i>						Unacceptable to my family <i>Tidak boleh diterima keluarga saya</i>

Section B (*Bahagian B*)

Please read carefully and indicate what would best represent your decision.

Sila baca dengan teliti dan tandakan pilihan yang paling menepati keputusan anda.

No	<p style="text-align: center;">Situation</p> <p style="text-align: center;">Situasi</p>	<p style="text-align: center;">1</p> <p style="text-align: center;">Definitely will not</p> <p style="text-align: center;"><i>Pasti tidak</i></p>	<p style="text-align: center;">2</p> <p style="text-align: center;">Probably will not</p> <p style="text-align: center;"><i>Mungkin tidak</i></p>	<p style="text-align: center;">3</p> <p style="text-align: center;">Undecided</p> <p style="text-align: center;"><i>Tidak pasti</i></p>	<p style="text-align: center;">4</p> <p style="text-align: center;">Probably will</p> <p style="text-align: center;"><i>Mungkin ya</i></p>	<p style="text-align: center;">5</p> <p style="text-align: center;">Definitely will</p> <p style="text-align: center;"><i>Pasti ya</i></p>
5.	<p>Because of pressure from his brokerage firm, a stockbroker recommended a type of bond which he did not consider a good investment.</p> <p>If you are the stockbroker, would you recommend the bond?</p> <p><i>Akibat tekanan dari firma pembrokeran, seorang broker saham mengesyorkan sejenis bon yang beliau sendiri tidak anggap sebagai pelaburan yang bijak.</i></p> <p><i>Jika anda adalah broker saham itu, adakah anda akan mengesyorkan bon tersebut?</i></p>					
6.	<p>Dean is a purchasing agent who has the final say on which suppliers his firm will buy from. Dean let it be known that when price and other things were equal, his purchasing decisions could always be swayed by receipts of an “appropriate” gift.</p> <p>If you are Dean, will you let gifts from suppliers to affect your purchasing decisions?</p> <p><i>Dean adalah seorang ejen pembelian yang memberi kata putus atas pemilihan pembekal bagi pembelian untuk firma beliau. Dean menyatakan bahawa sekiranya harga dan lain-</i></p>					

	<p><i>lain kriteria adalah setara, keputusan pembelian sentiasa boleh dipengaruhi dengan penerimaan cenderamata yang "sesuai".</i></p> <p><i>Jika anda adalah Dean, adakah anda akan membenarkan pemberian cenderamata dari pembekal mempengaruhi keputusan pembelian anda?</i></p>				
7.	<p>An engineer discovered what he perceived to be a product design flaw which constituted a safety hazard. His company declined to correct the flaw. The engineer decided to keep quiet, rather than taking his complaint outside the company.</p> <p>If you are the engineer, will you be silent on the potential flaw?</p> <p><i>Seorang jurutera menemui sesuatu kecacatan reka bentuk produk yang pada pandangannya membahayakan keselamatan. Syarikat beliau menolak untuk membetulkan kecacatan tersebut. Jurutera itu mengambil keputusan untuk mendiamkan diri dan tidak membuat aduan di luar syarikat beliau.</i></p> <p><i>Jika anda adalah jurutera itu, adakah anda akan mendiamkan diri tentang potensi kecacatan tersebut?</i></p>				

8.	<p>An employer received applications for a supervisor's position from two equally qualified applicants but hired the male applicant because he thought that some employees might resent being supervised by a female.</p> <p>If you are the employer, will you prefer to hire the male applicant over the female applicant?</p> <p><i>Seorang majikan menerima permohonan untuk jawatan penyelia dari dua pemohon yang setara kelayakannya, tetapi memilih pemohon lelaki kerana beliau anggap sesetengah pekerja tidak suka jika diselia seorang wanita.</i></p> <p><i>Jika anda adalah majikan tersebut, adakah anda akan mengutamakan pemohon lelaki daripada pemohon wanita?</i></p>				
9.	<p>An owner of a small firm obtained a free copy of a copyrighted computer software program from a business friend rather than spending RM 500 to obtain his own program from the software dealer.</p> <p>If you are the owner of the small firm, will you obtain the free copy of the copyrighted computer software?</p> <p><i>Seorang pemilik firma kecil memilih untuk mendapatkan salinan percuma program perisian komputer berhak cipta dari seorang rakan niaga, daripada membelanjakan RM 500 untuk mendapatkan program komputer tersebut secara sah daripada pembekal.</i></p> <p><i>Jika anda adalah pemilik firma kecil itu, adakah anda akan mendapatkan salinan percuma perisian computer berhak cipta tersebut?</i></p>				

What are the factors that influence you to make the decisions above?

Apakah faktor yang mempengaruhi anda untuk membuat keputusan tertentu seperti di atas?

Section C (Bahagian C)

Please read carefully and indicate the number that best represents your behaviour, according to this criterion:

Sila baca dengan teliti dan tandakan nombor yang paling menghampiri kelakuan anda, berdasarkan kriteria berikut:

No	Statement <i>Pernyataan</i>	1 Never <i>Tidak pernah</i>	2 Rarely <i>Jarang</i>	3 Some-times <i>Kadang kala</i>	4 Usually <i>Kebiasaan</i>	5 Always <i>Sentiasa</i>
1.	Whenever possible, I encourage my co-workers to visit the prayer rooms for prayers. <i>Bila-bila mungkin, saya menggalakkan rakan sekerja untuk ke surau bagi mengerjakan solat.</i>					
2.	Whenever possible, I encourage my co-workers to fast and break-fast collectively. <i>Bila-bila mungkin, saya mengajak rakan sekerja untuk berpuasa dan iftar bersama-sama.</i>					
3.	I encourage my co-workers to pray together at work. <i>Saya mengajak rakan sekerja untuk solat berjemaah di tempat kerja.</i>					
4.	I ask God to help me when I make important decisions at my work. <i>Saya memohon bantuan Allah apabila perlu membuat keputusan penting di tempat kerja.</i>					

5.	<p>I supplicate God whenever I face difficulty in my work.</p> <p><i>Saya berdoa kepada Allah apabila menghadapi kesukaran dalam hal kerja.</i></p>					
6.	<p>Whenever I make a mistake I ask for God's forgiveness.</p> <p><i>Apabila saya melakukan kesilapan, saya memohon keampunan dari Allah.</i></p>					
7.	<p>I do my best to perform all five prayers regardless of how busy I am.</p> <p><i>Saya berusaha untuk mengerjakan solat lima waktu tanpa mengira kesibukan.</i></p>					
8.	<p>I do my duties in the best way I could and leave the outcomes to be determined by God.</p> <p><i>Saya menjalankan tugas saya sebaik mungkin mengikut kemampuan dan berserah hasilnya atas ketentuan Allah.</i></p>					
9.	<p>I ask forgiveness from my co-workers that I have wronged.</p> <p><i>Saya memohon kemaafan dari rakan sekerja sekiranya saya telah melakukan kesalahan terhadapnya.</i></p>					
10.	<p>I deal with co-workers with justice and generosity.</p> <p><i>Saya melayan rakan sekerja saya dengan adil dan murah hati.</i></p>					
11.	<p>I direct my dedication to God alone.</p> <p><i>Saya menumpukan dedikasi saya kepada Allah semata-mata.</i></p>					
12.	<p>When I promise my co-workers, I fulfil my promise.</p>					

	<i>Apabila berjanji dengan rakan sekerja, saya akan menunaikan janji saya.</i>					
13.	I encourage my co-workers to fulfil their promises. <i>Saya menggalakkan agar rakan sekerja saya menunaikan janji mereka.</i>					
14.	I abide by agreements I make with my co-workers. <i>Saya berpegang kepada persetujuan yang telah dicapai dengan rakan sekerja saya.</i>					
15.	Before making a decision, I wait until my co-workers finish expressing their opinions. <i>Sebelum membuat keputusan, saya tunggu sehingga rakan sekerja saya selesai menyatakan pendapat mereka.</i>					
16.	I am not afraid to tell the truth. <i>Saya tidak takut untuk berkata benar.</i>					
17.	I tell the truth regardless of the consequences. <i>Saya berkata benar tanpa menghiraukan akibatnya.</i>					
18.	I treat my co-workers equally. <i>Saya melayan rakan sekerja saya secara sama rata.</i>					
19.	I try my best to be generous (ihsan) to co-workers as possible. <i>Saya berusaha sebaik mungkin untuk bermurah hati (ihsan) terhadap rakan sekerja apabila mungkin.</i>					

20.	I have the passion to offer help to co-workers purely for the sake of God. <i>Saya bersungguh menawarkan bantuan terhadap rakan sekerja saya semata-mata demi redha Allah.</i>					
21.	I am patient in negotiations. <i>Saya bersabar ketika dalam rundingan.</i>					
22.	I forgive my co-workers even if they hurt me on purpose. <i>Saya memaafkan rakan sekerja saya walaupun saya telah disakiti secara sengaja.</i>					
23.	When a co-worker hurts me, I reciprocate with kindness. <i>Apabila seorang rakan sekerja menyakiti saya, saya membalasnya dengan kebaikan.</i>					
24.	I help my co-workers who need help. <i>Saya membantu rakan sekerja yang memerlukan bantuan.</i>					

In your opinion, how Islamic values should be practised or portrayed at the workplace?

Pada pendapat anda, bagaimanakah nilai-nilai Islam sepatutnya diamalkan atau digambarkan di tempat kerja?

Section D (Bahagian D)

Please read carefully and indicate the number that best represents your behaviour.

Sila baca dengan teliti dan tandakan nombor yang paling menepati kelakuan anda.

No	Statement <i>Pernyataan</i>	1 Definitely not true of me <i>Pasti tidak benar tentang saya</i>	2 Not true <i>Tidak benar tentang saya</i>	3 Neutral <i>Neutral</i>	4 True of me <i>Benar tentang saya</i>	5 Definitely true of me <i>Pasti benar tentang saya</i>
1.	My faith involves all of my life. <i>Kepercayaan saya meliputi seluruh aspek kehidupan saya.</i>					
2.	In my life, I experience the presence of the Divine. <i>Dalam hidup saya, saya merasai kehadiran yang Maha Esa.</i>					
3.	Although I believe in religion, I refuse to let religious considerations influence my everyday affairs. <i>Walaupun saya mempunyai kepercayaan agama, saya enggan membenarkan pertimbangan keagamaan mempengaruhi urusan harian saya.</i>					
4.	Nothing is as important to me as serving God as best as I know how. <i>Tiada yang lebih penting kepada diri saya melainkan berbakti ke</i>					

	<i>jalan Allah sebaik mungkin.</i>					
5.	My faith guides my actions. <i>Kepercayaan saya memimpin tindakan saya.</i>					
6.	My religious beliefs are what really lie behind my whole approach to life. <i>Kepercayaan agama saya adalah pencetus di sebalik keseluruhan pendekatan saya dalam kehidupan.</i>					
7.	I try hard to carry my religion over into all my other dealings in life. <i>Saya berusaha keras untuk membawa agama ke dalam segala urusan dalam kehidupan.</i>					
8.	One should seek God's guidance when making every important decision. <i>Seseorang perlu memohon panduan dari Allah setiap kali membuat keputusan yang besar.</i>					
9.	Although I believe in religion, I feel there are many more important things in life. <i>Walaupun saya mempunyai kepercayaan agama, saya rasa ada banyak perkara yang lebih penting dalam kehidupan.</i>					

10.	<p>It doesn't matter so much what my religious belief is, as long as I lead a moral life.</p> <p><i>Kepercayaan saya tidak begitu penting asalkan saya menjalani kehidupan secara bermoral.</i></p>					
11.	<p>I enjoy reading about my religion.</p> <p><i>Saya gemar membuat pembacaan tentang agama saya.</i></p>					
12.	<p>It is important to me to spend time in private thought and prayer.</p> <p><i>Adalah penting bagi saya untuk mengambil masa untuk berfikir dan berdoa sendirian.</i></p>					

Section E (*Bahagian E*)

If the following actions were enacted by you, how would you feel?

Jika tindakan di bawah dilakukan oleh diri anda, bagaimanakah perasaan anda?

No	Statement <i>Pernyataan</i>	1 Feel kind of good <i>Rasa</i> <i>agak</i> <i>seronok</i>	2	3 Neutral <i>Neutral</i>	4	5 Feel very bad <i>Rasa</i> <i>sangat</i> <i>teruk</i>
1.	Cheating on exam and not getting caught. <i>Menipu dalam peperiksaan dan tidak tertangkap.</i>					
2.	Receiving too much money change and keeping it. <i>Menerima baki duit berlebihan dan menyimpannya.</i>					
3.	Secretly taking office supplies home for personal use. <i>Mengambil bekalan pejabat ke rumah untuk kegunaan peribadi secara rahsia.</i>					
4.	Successfully exaggerating your damage/loss in settling a dispute. <i>Berjaya menokok tambah nilai kerosakan / kehilangan dalam urusan menyelesaikan pertelingkahan.</i>					
5.	Successfully lying about your qualifications to get a job. <i>Berjaya menipu tentang kelayakan diri sendiri untuk mendapatkan pekerjaan.</i>					
6.	Stealing something from a store without anyone else finding out.					

	<i>Mencuri sesuatu dari kedai tanpa diketahui orang lain.</i>					
7.	As manager, retaining working conditions known to be harmful to employees' health. <i>Sebagai pengurus, anda mengekalkan keadaan bekerja yang diketahui memudaratkan kesihatan pekerja.</i>					
8.	Allowing someone else to be blamed for something you did. <i>Membenarkan orang lain dipersalahkan ke atas kesalahan yang anda lakukan.</i>					
9.	Repeating damaging gossip about someone that you know is untrue. <i>Mengulang umpatan merosakkan berkaitan seseorang walaupun mengetahui ianya tidak benar.</i>					
10.	Being unintentionally rude to a person you don't know, later realising how hurt he/she was. <i>Tidak sengaja biadap terhadap seseorang yang tidak dikenali, dan hanya menyedari kemudian bahawa mereka terluka.</i>					
11.	Failing to help someone you know who is in trouble when you could have been of help. <i>Gagal membantu seseorang yang anda ketahui menghadapi kesusahan, sedangkan anda berupaya untuk membantunya.</i>					
12.	Pretending more affection for someone than you really feel in order to exploit him/her.					

	<i>Berpura-pura menunjukkan kasih sayang terhadap seseorang melebihi perasaan sebenar, atas tujuan untuk mempergunakan mereka.</i>					
13.	Inadvertently revealing something about a person that he/she told you confidentially. <i>Dengan tidak sengaja mendedahkan sesuatu perkara tentang orang lain, sesuatu perkara yang telah diberitahu dalam kerahsiaan.</i>					
14.	Giving false testimony in a trial, though you are not caught. <i>Memberi testimoni palsu dalam perbicaraan, walaupun anda tidak tertangkap.</i>					
15.	Continually making promises to a close friend, but failing to keep them. <i>Menabur janji kepada rakan karib secara berterusan, tetapi gagal untuk menepatinya.</i>					

Section F (Bahagian F)

Please read carefully and indicate the number that best represents your behaviour, according to this criterion:

Sila baca dengan teliti dan tandakan nombor yang paling mewakili kelakuan anda, berdasarkan kriteria berikut:

No	Statement <i>Pernyataan</i>	1 Never <i>Tidak pernah</i>	2 Rarely <i>Jarang</i>	3 Some- times <i>Kadang kala</i>	4 Usually <i>Kebiasaan</i>	5 Always <i>Sentiasa</i>
1.	<p>I do my work in the best way I can for the sake of gaining God' pleasure.</p> <p><i>Saya melakukan pekerjaan dengan cara terbaik yang termampu demi mendapatkan keredhaan dari Allah.</i></p>					
2.	<p>As a Muslim, I feel obligated to deliver a quality job because I am being paid for my service.</p> <p><i>Sebagai seorang Muslim, saya rasa bertanggungjawab untuk membuat kerja yang berkualiti kerana saya dibayar untuk perkhidmatan saya.</i></p>					
3.	<p>I strongly feel I have to work because it is an act of worship to God.</p> <p><i>Saya mempunyai perasaan yang kuat terhadap keperluan bekerja kerana ia merupakan satu bentuk ibadah kepada Allah.</i></p>					

4.	<p>If I find my organisation not doing the right thing, I feel obligated to make a positive change.</p> <p><i>Sekiranya saya mendapati organisasi saya tidak melakukan perkara yang betul, saya rasa bertanggungjawab untuk membuat perubahan positif.</i></p>					
5.	<p>For God's sake, I encourage my co-workers to respect the organisation even though I am against its policies.</p> <p><i>Demi redha Allah semata-mata, saya menggalakkan rakan sekerja saya untuk menghormati organisasi walaupun tidak bersetuju dengan polisinya.</i></p>					
6.	<p>I sincerely help my co-workers for the sake of gaining God's pleasure.</p> <p><i>Saya ikhlas membantu rakan sekerja saya semata-mata untuk meraih kasih dari Allah.</i></p>					
7.	<p>I feel God' divine wrath will descend upon me if I do not work diligently for which I am paid for.</p> <p><i>Saya rasa kemurkaan Allah akan diturunkan ke atas saya sekiranya tidak melaksanakan secara tekun kerja yang telah saya diupah untuk lakukan.</i></p>					

8.	<p>I feel obligated to assist co-workers who face difficulty with jobs.</p> <p><i>Saya rasa bertanggungjawab untuk membantu rakan sekerja yang menghadapi kesulitan dalam melaksanakan pekerjaan.</i></p>					
9.	<p>For the sake of God, I accept responsibilities that are not prescribed part of my job.</p> <p><i>Demi redha Allah semata-mata, saya menerima tanggungjawab tambahan walaupun ianya tidak ditetapkan sebagai sebahagian skop kerja saya.</i></p>					
10.	<p>Even though I may not be happy with my organisation's policies, I do protect the organisation's resources.</p> <p><i>Walaupun saya mungkin tidak menyukai polisi organisasi saya, saya tetap melindungi sumber organisasi.</i></p>					

Section G (*Bahagian G*)

Please read carefully and indicate the number that best represents your behaviour.
Sila baca dengan teliti dan tandakan nombor yang paling menepati kelakuan anda.

No	Statement <i>Pernyataan</i>	1 Not at all like me <i>Langsung tidak seperti saya</i>	2 Not like me <i>Tidak seperti saya</i>	3 Don't know <i>Tidak pasti</i>	4 Somewh at like me <i>Seperti saya sedikit</i>	5 Very much like me <i>Sangat sama seperti saya</i>
1.	I am good at resisting temptation. <i>Saya mahir menahan diri dari godaan.</i>					
2.	I have a hard time breaking bad habits. <i>Saya sukar meninggalkan tabiat buruk.</i>					
3.	I am lazy. <i>Saya seorang pemalas.</i>					
4.	I say inappropriate things. <i>Saya sering menyebut perkara yang tidak sesuai.</i>					
5.	I do certain things that are bad for me, if they are fun. <i>Saya melakukan perkara tertentu yang tidak baik untuk diri saya, sekiranya ianya menyenangkan.</i>					
6.	I refuse things that are bad for me. <i>Saya menolak perkara yang tidak baik bagi diri saya.</i>					
7.	I wish I had more self-discipline.					

	<i>Saya ingin mempunyai disiplin diri yang lebih tinggi.</i>					
8.	<p>People would say that I have strong self-discipline.</p> <p><i>Orang lain mengatakan saya mempunyai disiplin diri yang kental.</i></p>					
9.	<p>Pleasure and fun sometimes keep me from getting work done.</p> <p><i>Keinginan untuk berseronok dan bersukaria kadangkala menghalang saya dari menyiapkan kerja.</i></p>					
10.	<p>I have trouble concentrating.</p> <p><i>Saya menghadapi kesukaran untuk menumpukan perhatian.</i></p>					
11.	<p>I am able to work effectively toward long-term goals.</p> <p><i>Saya mampu berusaha secara berkesan ke arah matlamat jangka masa panjang.</i></p>					
12.	<p>Sometimes I can't stop myself from doing something, even if I know it is wrong.</p> <p><i>Kadangkala saya tidak dapat menahan diri daripada melakukan sesuatu perkara, walaupun saya tahu ianya salah.</i></p>					

13.	I often act without thinking through all the alternatives. <i>Saya sering bertindak tanpa memikirkan sehabisnya alternatif lain.</i>					
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Section H (Bahagian H)

Please read carefully and indicate the number that best represents your behaviour.

Sila baca dengan teliti dan tandakan nombor yang paling menepati kelakuan anda.

No	Statement <i>Pernyataan</i>	1 Definitely not true <i>Pasti tidak benar</i>	2 Not true <i>Tidak benar</i>	3 Don't know <i>Tidak pasti</i>	4 True <i>Benar</i>	5 Definitely true <i>Pasti benar</i>
1.	It is sometimes hard for me to go on with my work if I am not encouraged. <i>Kadangkala sukar bagi saya untuk meneruskan kerja, jika saya tidak menerima sebarang galakan.</i>					
2.	I have a hard time breaking bad habits. <i>Kadangkala saya geram apabila cara saya tidak dituruti.</i>					
3.	On a few occasions, I have given up doing something because I underestimate my capability. <i>Ada beberapa kali di mana saya telah putus asa dari melakukan sesuatu perkara kerana memandang rendah kebolehan diri sendiri.</i>					
4.	There have been times when I felt like rebelling against people in authority even though I know they were right. <i>Ada beberapa kali di mana saya rasa seperti mahu memberontak menentang pihak atasan, walaupun saya tahu mereka berada di pihak yang benar.</i>					

5.	<p>No matter who I'm talking to, I'm always a good listener.</p> <p><i>Walau dengan sesiapa pun saya berbicara, saya seorang pendengar yang setia.</i></p>					
6.	<p>There have been occasions when I took advantage of someone.</p> <p><i>Ada beberapa kali di mana saya telah mengambil kesempatan ke atas seseorang.</i></p>					
7.	<p>I'm always willing to admit it when I make a mistake.</p> <p><i>Saya sedia mengaku apabila melakukan kesilapan.</i></p>					
8.	<p>I sometimes try to get even rather than forgive and forget.</p> <p><i>Kadangkala saya cuba untuk memberi balasan setimpal, daripada memberi kemaafan dan melupakannya.</i></p>					
9.	<p>I am always courteous, even to people who are disagreeable.</p> <p><i>Saya sentiasa berbudi bahasa, walaupun terhadap orang yang tidak menyenangkan.</i></p>					
10.	<p>I have never been annoyed when people expressed ideas very different from my own.</p> <p><i>Saya tidak pernah rasa jengkel apabila orang lain melahirkan idea yang sangat berbeza dengan saya.</i></p>					
11.	<p>There have been times when I was quite jealous of the good fortune of others.</p> <p><i>Terdapat beberapa ketika apabila saya agak cemburu dengan nasib bertuah orang lain.</i></p>					

12.	<p>I am sometimes irritated by people who ask favours of me.</p> <p><i>Kadangkala saya rasa jengkel dengan orang yang ada pelbagai permintaan dengan saya.</i></p>					
13.	<p>I have never deliberately said something that hurt someone's feelings.</p> <p><i>Saya tidak pernah mengatakan sesuatu untuk menyakiti perasaan orang lain dengan sengaja.</i></p>					

Section I (*Bahagian I*)

Please read carefully and indicate the number that best represents your opinion regarding the organisation that you are currently working with.

Sila baca dengan teliti dan tandakan nombor yang paling menepati pendapat anda tentang organisasi yang anda sedang berkhidmat sekarang.

No	Statement <i>Pernyataan</i>	1 Strongly disagree <i>Sangat tidak bersetuju</i>	2 Disagree <i>Tidak bersetuju</i>	3 Neutral <i>Neutral</i>	4 Agree <i>Bersetuju</i>	5 Strongly agree <i>Sangat bersetuju</i>
1.	<p>Management in my organisation disciplines unethical behaviour when it occurs.</p> <p><i>Pihak pengurusan dalam organisasi saya mendisiplinkan tingkah laku tidak beretika apabila ianya berlaku.</i></p>					
2.	<p>Penalties for unethical behaviour are strictly enforced in my organisation.</p> <p><i>Hukuman atas tingkah laku tidak beretika dikuatkuasakan secara tegas dalam organisasi saya.</i></p>					
3.	<p>Unethical behaviour is punished in my organisation.</p> <p><i>Tingkah laku tidak beretika dihukum di dalam organisasi saya.</i></p>					
4.	<p>The top managers of my organisation represent high ethical standards.</p> <p><i>Pengurus atasan dalam organisasi saya menunjukkan taraf etika yang tinggi.</i></p>					

5.	<p>People of integrity are rewarded in my organisation.</p> <p><i>Individu yang mempunyai integriti diberi ganjaran di dalam organisasi saya.</i></p>					
6.	<p>Top managers of this organisation regularly show that they care about ethics.</p> <p><i>Pengurus atasan dalam organisasi saya sering menunjukkan bahawa mereka mengambil berat tentang etika.</i></p>					
7.	<p>Top managers of my organisation are models of unethical behaviour.</p> <p><i>Pengurus atasan dalam organisasi saya memberi contoh tingkah laku tidak beretika.</i></p>					
8.	<p>Ethical behaviour is the norm in my organisation.</p> <p><i>Tingkah laku beretika adalah kebiasaan dalam organisasi saya.</i></p>					
9.	<p>Top managers of my organisation guide decision-making in an ethical direction.</p> <p><i>Pengurus atasan dalam organisasi saya memandu pembuatan keputusan secara beretika.</i></p>					

10.	Ethical behaviour is rewarded in my organisation. <i>Tingkah laku beretika diberi ganjaran dalam organisasi saya.</i>					
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Section J (*Bahagian J*)

Circle your answers.

Bulatkan jawapan anda.

1. What is your age?

Berapakah umur anda?

❖ Below 20 years old
Di bawah 20 tahun

❖ 40 to 50 years old
40 hingga 50 tahun

❖ 20 to 30 years old
20 hingga 30 tahun

❖ Above 50 years old
50 tahun dan ke atas

❖ 30 to 40 years old
30 hingga 40 tahun

2. What is your gender?

Apakah jantina anda?

❖ Male / *Lelaki*

❖ Female / *Perempuan*

3. What is the highest level of education you have attained?

Apakah tahap pendidikan tertinggi anda?

❖ Sijil Pelajaran Malaysia / SPM

❖ Bachelor's degree
Ijazah Sarjana Muda

❖ College certificate/diploma
Sijil / Diploma

❖ Graduate degree (Masters / PhD)
Ijazah Siswazah (Masters / PhD)

4. What is the sector of your workplace?

Apakah sektor pekerjaan anda?

- ❖ Government / *Kerajaan*
- ❖ Semi-government / *Semi-kerajaan*
- ❖ Private / *Swasta*
- ❖ Non-profit organisation / *Badan organisasi tanpa-untung*

5. How long have you been an employee at this workplace?

Berapa lamakah anda telah bekerja di tempat kerja anda sekarang?

- | | |
|--|--|
| ❖ Less than 1 year
<i>Kurang daripada 1 tahun</i> | ❖ 11 to 15 years
<i>11 hingga 15 tahun</i> |
| ❖ 1 to 5 years
<i>1 hingga 5 tahun</i> | ❖ More than 15 years
<i>Lebih daripada 15 tahun</i> |
| ❖ 6 to 10 years
<i>6 hingga 10 tahun</i> | |

6. How many are your subordinates you have (or number of people reporting to you):

Berapa ramaiakah orang di bawah seliaan anda (jumlah individu yang perlu melapor kepada anda):

- | | |
|--|--|
| ❖ Less than 10 people
<i>Kurang dari 10 orang</i> | ❖ 20 to 50 people
<i>20 hingga 50 orang</i> |
| ❖ 10 to 20 people
<i>10 hingga 20 orang</i> | ❖ More than 50 people
<i>Lebih 50 orang</i> |

Would you like to give any comment on the questionnaire? Or is there any other aspect that you think would be important to be considered in the research? Your feedback is deeply appreciated.

Adakah anda mempunyai sebarang komen tentang soal selidik ini? Atau sebarang aspek yang anda fikirkan penting dan sepatutnya dipertimbangkan dalam penyelidikan? Maklum balas anda amat dihargai.

Thank you for your willingness to participate in this study

Terima kasih atas kesudian anda untuk menyertai kajian ini

Appendix E: The questionnaire (online survey)

The role of religiosity in ethical decision-making *Peranan keagamaan dalam membuat keputusan beretika*

Please read each scenario carefully and indicate what would best represent your opinion from the respective 5 angles.

Sila baca setiap senario dengan teliti dan tandakan pilihan yang paling menepati pendapat anda terhadap 5 sudut yang dinyatakan.

1. W is basically an honest, hard-working salesman. However, he occasionally "inflates" his expense report, rationalizing that this would cover any expenses he had overlooked. This is common practice in his company and is ignored by the sales manager. W's behaviour is:

W adalah seorang jurujual yang jujur dan rajin. Namun begitu, kadangkala beliau "membesar-besarkan" laporan perbelanjaan beliau, dengan merasionalkan bahawa ianya merangkumi segala perbelanjaan yang beliau terlepas pandang. Ini merupakan amalan biasa di dalam syarikat beliau bekerja dan tidak diindahkan oleh pengurus jualan. Kelakuan W adalah:

	Score / Markah
Issue significance / Kepentingan isu (1 - Highly significant / Sangat penting) (5 - Insignificant issue / Isu remeh)	<input type="text"/>
Fairness / Keberpatutan (1 - Fair / Berpatutan) (5 - Unfair / Tidak berpatutan)	<input type="text"/>
Justice / Keadilan (1 - Just / Adil) (5 - Unjust / Tidak adil)	<input type="text"/>
Morality / Kemoralan (1 - Morally right / Betul secara moral) (5 - Not morally right / Salah secara moral)	<input type="text"/>
Acceptance to family / Penerimaan oleh keluarga (1 - Acceptable to my family / Boleh diterima oleh keluarga saya) (5 - Unacceptable to my family / Tidak boleh diterima oleh keluarga saya)	<input type="text"/>

2. When salesman V gets a hotel room and rents a car to make out-of-town calls, he sometimes keeps the room and the car for an extra day or two for personal use. This allows him to sneak in "mini-vacations" without taking time off. This is common practice in his company and salesman V feels that the relaxation makes him a more effective employee for the company. V has always been a top 10% performer in his company's salesforce. V's behaviour is:

Apabila jurujual V mendiami bilik hotel dan menyewa kereta untuk urusan di luar bandar, beliau kadangkala melanjutkan penggunaan bilik hotel dan kereta sewa tersebut sehari dua untuk kegunaan peribadi. Ini membolehkan beliau untuk menyelitkan "percutian kecil" tanpa perlu mengambil cuti rasmi. Ini merupakan amalan biasa di dalam syarikat beliau bekerja dan jurujual V merasakan bahawa ketenangan yang beliau perolehi menjadikannya seorang pekerja yang lebih berkesan. V sentiasa memperolehi pencapaian 10% paling cemerlang di antara pekerja syarikatnya. Kelakuan V adalah:

	Score / Markah
Issue significance / Kepentingan isu (1 - Highly significant / Sangat penting) (5 - Insignificant issue / Isu remeh)	<input type="text"/>
Fairness / Keberpatutan (1 - Fair / Berpatutan) (5 - Unfair / Tidak berpatutan)	<input type="text"/>
Justice / Keadilan (1 - Just / Adil) (5 - Unjust / Tidak adil)	<input type="text"/>
Morality / Kemoralan (1 - Morally right / Betul secara moral) (5 - Not morally right / Salah secara moral)	<input type="text"/>
Acceptance to family / Penerimaan oleh keluarga (1 - Acceptable to my family / Boleh diterima oleh keluarga saya) (5 - Unacceptable to my family / Tidak boleh diterima oleh keluarga saya)	<input type="text"/>

3. The D Company sometimes holds sales contests for its salesforce. The salesperson with the most sales during the contest period (usually one month) would win a cash bonus. Salesman K found an easy way to "boost his sales" during the contest. He simply held his orders from previous weeks and did not turn them in until after the contest period began. To this he added regular orders taken during the contest period. K's behaviour is:

Syarikat D kadangkala mengadakan pertandingan jualan dikalangan pekerja. Jurujual dengan jualan yang paling tinggi sepanjang tempoh pertandingan (selalunya sebulan) akan memenangi bonus wang tunai. Jurujual K telah menemui cara mudah untuk "meningkatkan jualan beliau" sewaktu pertandingan. Beliau menahan pesanan dari minggu sebelum dan tidak menyerahkannya sehinggalah tempoh pertandingan telah bermula. Jumlah itu ditambahkan lagi dengan pesanan biasa yang diterima sepanjang tempoh pertandingan. Kelakuan K adalah:

	Score / Markah
Issue significance / Kepentingan isu (1 - Highly significant / Sangat penting) (5 - Insignificant issue / Isu remeh)	<input type="text"/>
Fairness / Keberpatutan (1- Fair / Berpatutan) (5 - Unfair / Tidak berpatutan)	<input type="text"/>
Justice / Keadilan (1 - Just / Adil) (5 - Unjust / Tidak adil)	<input type="text"/>
Morality / Kemoralan (1 - Morally right / Betul secara moral) (5 - Not morally right / Salah secara moral)	<input type="text"/>
Acceptance to family / Penerimaan oleh keluarga (1 - Acceptable to my family / Boleh diterima oleh keluarga saya) (5 - Unacceptable to my family / Tidak boleh diterima oleh keluarga saya)	<input type="text"/>

4. A company that has many out-of-town clients has negotiated a special rate with airline E-a 35% discount between designated cities-and encourages its employees to use that airline whenever possible. Salesman T prefers to use airline D because of their "frequent flier" program (which allows him to earn free personal trips). In some cases T has booked flights on airline D even though the tickets cost up to RM 200 more than similar flights on E, just so he could "rack up those frequent flier points". T's behaviour is:

Sebuah syarikat yang mempunyai ramai klien luar bandar telah merundingkan kadar istimewa dengan syarikat penerbangan E – iaitu potongan sehingga 35% antara lokasi tertentu – dan menggalakkan pekerja mereka untuk menggunakan syarikat penerbangan tersebut apabila mungkin. Jurujual T lebih suka menggunakan syarikat penerbangan D kerana mengikuti program "pengguna penerbangan kerap" (yang membolehkan beliau mendapatkan tiket perjalanan percuma). Dalam sesetengah kes, T menempah tiket dengan syarikat penerbangan D walaupun harganya sehingga RM 200 lebih mahal dari tiket yang sama dari syarikat penerbangan E, semata-mata kerana hendak "mengumpul mata ganjaran pengguna penerbangan kerap". Kelakuan T adalah:

	Score / Markah
Issue significance / Kepentingan isu (1 - Highly significant / Sangat penting) (5 - Insignificant issue / Isu remeh)	<input type="text"/>
Fairness / Keberpatutan (1- Fair / Berpatutan) (5 - Unfair / Tidak berpatutan)	<input type="text"/>
Justice / Keadilan (1 - Just / Adil) (5 - Unjust / Tidak adil)	<input type="text"/>
Morality / Kemoralan (1 - Morally right / Betul secara moral) (5 - Not morally right / Salah secara moral)	<input type="text"/>
Acceptance to family / Penerimaan oleh keluarga (1 - Acceptable to my family / Boleh diterima oleh keluarga saya) (5 - Unacceptable to my family / Tidak boleh diterima oleh keluarga saya)	<input type="text"/>

The role of religiosity in ethical decision-making
Peranan keagamaan dalam membuat keputusan beretika

Please read carefully and indicate what would best represent your possible decision.

Sila baca dengan teliti dan tandakan pilihan yang paling menepati kebarangkalian keputusan anda.

5. Because of pressure from his brokerage firm, a stockbroker recommended a type of bond which he did not consider a good investment. If you are the stockbroker, would you recommend the bond?

Akibat tekanan dari firma pembrokeran, seorang broker saham mengesyorkan sejenis bon yang beliau sendiri tidak anggap sebagai pelaburan yang bijak. Jika anda adalah broker saham itu, adakah anda akan mengesyorkan bon tersebut?

1	2	3	4	5
Definitely will not (Pasti tidak)	Probably will not (Mungkin tidak)	Undecided (Tidak pasti)	Probably will (Mungkin ya)	Definitely will (Pasti ya)
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

6. Dean is a purchasing agent who has the final say on which suppliers his firm will buy from. Dean let it be known that when price and other things were equal, his purchasing decisions could always be swayed by receipts of an "appropriate" gift. If you are Dean, will you let gifts from suppliers to affect your purchasing decisions?

Dean adalah seorang ejen pembelian yang memberi kata putus atas pemilihan pembekal bagi pembelian untuk firma beliau. Dean menyatakan bahawa sekiranya harga dan lain-lain kriteria adalah setara, keputusan pembelian sentiasa boleh dipengaruhi dengan penerimaan cenderamata yang "sesuai". Jika anda adalah Dean, adakah anda akan membenarkan pemberian cenderamata dari pembekal mempengaruhi keputusan pembelian anda?

1	2	3	4	5
Definitely will not (Pasti tidak)	Probably will not (Mungkin tidak)	Undecided (Tidak pasti)	Probably will (Mungkin ya)	Definitely will (Pasti ya)
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

7. An engineer discovered what he perceived to be a product design flaw which constituted a safety hazard. His company declined to correct the flaw. The engineer decided to keep quiet, rather than taking his complaint outside the company. If you are the engineer, will you be silent on the potential flaw?

Seorang jurutera menemui sesuatu kecacatan reka bentuk produk yang pada pandangannya membahayakan keselamatan. Syarikat beliau menolak untuk membetulkan kecacatan tersebut. Jurutera itu mengambil keputusan untuk mendiamkan diri dan tidak membuat aduan di luar syarikat beliau. Jika anda adalah jurutera itu, adakah anda akan mendiamkan diri tentang potensi kecacatan tersebut?

1	2	3	4	5
Definitely will not (Pasti tidak)	Probably will not (Mungkin tidak)	Undecided (Tidak pasti)	Probably will (Mungkin ya)	Definitely will (Pasti ya)
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

8. An employer received applications for a supervisor's position from two equally qualified applicants but hired the male applicant because he thought that some employees might resent being supervised by a female. If you are the employer, will you prefer to hire the male applicant over the female applicant?

Seorang majikan menerima permohonan untuk jawatan penyelia dari dua pemohon yang setara kelayakannya, tetapi memilih pemohon lelaki kerana beliau anggap sesetengah pekerja tidak suka jika diselia seorang wanita. Jika anda adalah majikan tersebut, adakah anda akan mengutamakan pemohon lelaki daripada pemohon wanita?

1	2	3	4	5
Definitely will not (Pasti tidak)	Probably will not (Mungkin tidak)	Undecided (Tidak pasti)	Probably will (Mungkin ya)	Definitely will (Pasti ya)
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

9. An owner of a small firm obtained a free copy of a copyrighted computer software program from a business friend rather than spending RM 500 to obtain his own program from the software dealer. If you are the owner of the small firm, will you obtain the free copy of the copyrighted computer software?

Seorang pemilik firma kecil memilih untuk mendapatkan salinan percuma program perisian komputer berhak cipta dari seorang rakan niaga, daripada membelanjakan RM 500 untuk mendapatkan program komputer tersebut secara sah daripada pembekal. Jika anda adalah pemilik firma kecil itu, adakah anda akan mendapatkan salinan percuma perisian komputer berhak cipta tersebut?

1	2	3	4	5
Definitely will not (Pasti tidak)	Probably will not (Mungkin tidak)	Undecided (Tidak pasti)	Probably will (Mungkin ya)	Definitely will (Pasti ya)
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

10. What are the factors that influence you to make the decisions above?

Apakah faktor yang mempengaruhi anda untuk membuat pilihan tertentu seperti di atas?

The role of religiosity in ethical decision-making
 Peranan keagamaan dalam membuat keputusan beretika

11. Please read carefully and indicate the number that best represents your behaviour.

Sila baca dengan teliti dan tandakan nombor yang paling menghampiri kelakuan anda.

	1	2	3	4	5
	Never (Tidak pernah)	Rarely (Jarang)	Sometimes (Kadang kala)	Usually (Kebiasaan)	Always (Sentiasa)
Whenever possible, I encourage my co-workers to visit the prayer rooms for prayers. <i>Bila-bila mungkin, saya menggalakkan rakan sekerja untuk ke surau bagi mengerjakan solat.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Whenever possible, I encourage my co-workers to fast and break-fast collectively. <i>Bila-bila mungkin, saya mengajak rakan sekerja untuk berpuasa dan berbuka puasa bersama-sama.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I encourage my co-workers to pray together at work. <i>Saya mengajak rakan sekerja untuk solat berjemaah di tempat kerja.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I ask God to help me when I make important decisions at my work. <i>Saya memohon bantuan Allah apabila perlu membuat keputusan penting di tempat kerja.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I supplicate God whenever I face difficulty in my work. <i>Saya berdoa kepada Allah apabila menghadapi kesukaran dalam hal kerja.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Whenever I make a mistake I ask for God's forgiveness. <i>Apabila saya melakukan kesilapan, saya memohon keampunan dari Allah.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I do my best to perform all five prayers regardless of how busy I am. <i>Saya berusaha untuk mengerjakan solat lima waktu tanpa mengira kesibukan.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I do my duties in the best way I could and leave the outcomes to be determined by God. <i>Saya menjalankan tugas saya sebaik mungkin mengikut kemampuan dan berserah hasilnya atas ketentuan Allah.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I ask forgiveness from my co-workers that I have wronged. <i>Saya memohon kemaafan dari rakan sekerja sekiranya saya telah melakukan kesalahan terhadapnya.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I deal with co-workers with justice and generosity. <i>Saya melayan rakan sekerja saya dengan adil dan murah hati.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I direct my dedication to God alone. <i>Saya menumpukan dedikasi saya kepada Allah semata-mata.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
When I promise my co-workers, I fulfill my promise. <i>Apabila berjanji dengan rakan sekerja, saya akan menunaikan janji saya.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

	1	2	3	4	5
	Never (Tidak pernah)	Rarely (Jarang)	Sometimes (Kadang kala)	Usually (Kebiasaan)	Always (Sentiasa)
I encourage my co-workers to fulfill their promises. <i>Saya menggalakkan agar rakan sekerja saya menunaikan janji mereka.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I abide by agreements I make with my co-workers. <i>Saya berpegang kepada persetujuan yang telah dicapai dengan rakan sekerja saya.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Before making a decision, I wait until my co-workers finish expressing their opinions. <i>Sebelum membuat keputusan, saya tunggu sehingga rakan sekerja saya selesai menyatakan pendapat mereka.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I am not afraid to tell the truth. <i>Saya tidak takut untuk berkata benar.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I tell the truth regardless of the consequences. <i>Saya berkata benar tanpa menghiraukan akibatnya.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I treat my co-workers equally. <i>Saya melayan rakan sekerja saya secara sama rata.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I try my best to be generous (ihsan) to co-workers as possible. <i>Saya berusaha sebaik mungkin untuk bermurah hati (ihsan) terhadap rakan sekerja apabila mungkin.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I have the passion to offer help to co-workers purely for the sake of God. <i>Saya bersungguh menawarkan bantuan terhadap rakan sekerja saya semata-mata demi redha Allah.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I am patient in negotiations. <i>Saya bersabar ketika dalam rundingan.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I forgive my co-workers even if they hurt me on purpose. <i>Saya memaafkan rakan sekerja saya walaupun saya telah disakiti secara sengaja.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
When a co-worker hurts me, I reciprocate with kindness. <i>Apabila seorang rakan sekerja menyakiti saya, saya membalasnya dengan kebaikan.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I help my co-workers who need help. <i>Saya membantu rakan sekerja yang memerlukan bantuan.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<p>12. In your opinion, how Islamic values should be practised or portrayed at the workplace? <i>Pada pendapat anda, bagaimanakah nilai-nilai Islam sepatutnya diamalkan atau digambarkan di tempat kerja?</i></p> <div style="border: 1px solid black; height: 20px; width: 300px; margin-bottom: 10px;"></div>					
<p>13. Please read carefully and indicate the number that best represents your behaviour. <i>Sila baca dengan teliti dan tandakan nombor yang paling menepati kelakuan anda.</i></p>					

	1	2	3	4	5
	Definitely not true of me (Pasti tidak benar tentang saya)	Not true (Tidak benar tentang saya)	Neutral	True of me (Benar tentang saya)	Definitely true of me (Pasti benar tentang saya)
My faith involves all of my life. <i>Kepercayaan saya meliputi seluruh aspek kehidupan saya.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
In my life, I experience the presence of the Divine. <i>Dalam hidup saya, saya merasai kehadiran yang Maha Esa.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Although I believe in religion, I refuse to let religious considerations influence my everyday affairs. <i>Walaupun saya mempunyai kepercayaan agama, saya enggan membenarkan pertimbangan keagamaan mempengaruhi urusan harian saya.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Nothing is an important to me as serving God as best as I know how. <i>Tiada yang lebih penting kepada diri saya melainkan berbakti ke jalan Allah sebaik mungkin.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
My faith guides my actions. <i>Kepercayaan saya memimpin tindakan saya.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
My religious beliefs are what really lie behind my whole approach to life. <i>Kepercayaan agama saya adalah pencetus di sebalik keseluruhan pendekatan saya dalam kehidupan.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I try hard to carry my religion over into all my other dealings in life. <i>Saya berusaha keras untuk mengamalkan agama ke dalam segala urusan dalam kehidupan.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
One should seek God's guidance when making every important decision. <i>Seseorang perlu memohon panduan dari Allah setiap kali membuat keputusan yang besar.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Although I believe in religion, I feel there are many more important things in life. <i>Walaupun saya mempunyai kepercayaan agama, saya rasa ada banyak perkara yang lebih penting dalam kehidupan.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
It doesn't matter so much what my religious belief is, as long as I lead a moral life. <i>Kepercayaan saya tidak begitu penting asalkan saya menjalani kehidupan secara bermoral.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I enjoy reading about my religion. <i>Saya gemar membuat pembacaan tentang agama saya.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

	1	2	3	4	5
	Definitely not true of me (<i>Pasti tidak benar tentang saya</i>)	Not true (<i>Tidak benar tentang saya</i>)	Neutral	True of me (<i>Benar tentang saya</i>)	Definitely true of me (<i>Pasti benar tentang saya</i>)
It is important to me to spend time in private thought and prayer. <i>Adalah penting bagi saya untuk mengambil masa untuk berfikir dan berdoa sendirian.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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14. If the following actions were enacted by you, how would you feel?

Jika tindakan di bawah dilakukan oleh diri anda, bagaimanakah perasaan anda?

	1	2	3	4	5
	Feel kind of good (Rasa agak seronok)		Neutral		Feel very bad (Rasa sangat teruk)
Cheating on exam and not getting caught. <i>Menipu dalam peperiksaan dan tidak tertangkap.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Receiving too much money change and keeping it. <i>Menerima baki duit berlebihan dan menyimpannya.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Secretly taking office supplies home for personal use. <i>Mengambil bekalan pejabat ke rumah untuk kegunaan peribadi secara rahsia.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Successfully exaggerating your damage/loss in settling a dispute. <i>Berjaya menokok tambah nilai kerosakan / kehilangan dalam urusan menyelesaikan pertelingkahan.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Successfully lying about your qualifications to get a job. <i>Berjaya menipu tentang kelayakan diri sendiri untuk mendapatkan pekerjaan.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Stealing something from a store without anyone else finding out. <i>Mencuri sesuatu dari kedai tanpa diketahui orang lain.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
As manager, retaining working conditions known to be harmful to employees' health. <i>Sebagai pengurus, anda mengekalkan keadaan bekerja yang diketahui memudaratkan kesihatan pekerja.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Allowing someone else to be blamed for something you did. <i>Membenarkan orang lain dipersalahkan ke atas kesalahan yang anda lakukan.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Repeating damaging gossip about someone that you know is untrue. <i>Mengulang umpatan merosakkan berkaitan seseorang walaupun mengetahui ianya tidak benar.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Being unintentionally rude to a person you don't know, later realising how hurt he/she was. <i>Tidak sengaja bisap terhadap seseorang yang tidak dikenali, dan hanya menyedari kemudian bahawa mereka terluka.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Failing to help someone you know who is in trouble when you could have been of help. <i>Gagal membantu seseorang yang anda ketahui menghadapi kesusahan, sedangkan anda berupaya untuk membantunya.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Pretending more affection for someone than you really feel in order to exploit him/her. <i>Berpura-pura menunjukkan kasih sayang terhadap seseorang melebihi perasaan sebenar, atas tujuan untuk mempergunakan mereka.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

	1	2	3	4	5
	Feel kind of good (Rasa agak seronok)		Neutral		Feel very bad (Rasa sangat teruk)
Inadvertently revealing something about a person that he/she told you confidentially. <i>Dengan tidak sengaja mendedahkan sesuatu perkara tentang orang lain, sesuatu perkara yang telah dibenitahu secara rahsia.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Giving false testimony in a trial, though you are not caught. <i>Memberi testimoni palsu dalam percabaraan, walaupun anda tidak tertangkap.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Continually making promises to a close friend, but failing to keep them. <i>Menabur janji kepada rakan karib secara berterusan, tetapi gagal untuk menepatinya.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

15. Please read carefully and indicate the number that best represents your behaviour.

Sila baca dengan teliti dan tandakan nombor yang paling mewakili kelakuan anda.

	1	2	3	4	5
	Never (Tidak pernah)	Rarely (Jarang)	Sometimes (Kadang kala)	Usually (Kebiasaan)	Always (Sentiasa)
I do my work in the best way I can for the sake of gaining God' pleasure. <i>Saya melakukan pekerjaan dengan cara terbaik yang termampu demi mendapatkan keredhaan dari Allah.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
As a Muslim, I feel obligated to deliver a quality job because I am being paid for my service. <i>Sebagai seorang Muslim, saya rasa bertanggungjawab untuk membuat kerja yang berkualiti kerana saya dibayar untuk perkhidmatan saya.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I strongly feel I have to work because it is an act of worship to God. <i>Saya mempunyai perasaan yang kuat terhadap keperluan bekerja kerana ia merupakan satu bentuk ibadah kepada Allah.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
If I find my organisation not doing the right thing, I feel obligated to make a positive change. <i>Sekiranya saya mendapati organisasi saya tidak melakukan perkara yang betul, saya rasa bertanggungjawab untuk membuat perubahan positif.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
For God's sake, I encourage my co-workers to respect the organisation even though I am against its policies. <i>Demi redha Allah semata-mata, saya menggalakkan rakan sekerja saya untuk menghormati organisasi walaupun tidak bersetuju dengan polisinya.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I sincerely help my co-workers for the sake of gaining God's pleasure. <i>Saya ikhlas membantu rakan sekerja saya semata-mata untuk meraih kasih dari Allah.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I feel God' divine wrath will descend upon me if I do not work diligently for which I am paid for. <i>Saya rasa kemurkaan Allah akan diturunkan ke atas saya sekiranya tidak melaksanakan secara tekun kerja yang telah saya diupah untuk lakukan.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I feel obligated to assist co-workers who face difficulty with jobs. <i>Saya rasa bertanggungjawab untuk membantu rakan sekerja yang menghadapi kesulitan dalam melaksanakan pekerjaan.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
For the sake of God, I accept responsibilities that are not prescribed part of my job. <i>Demi redha Allah semata-mata, saya menerima tanggungjawab tambahan walaupun ianya tidak ditetapkan sebagai sebahagian skop kerja saya.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Even though I may not be happy with my organisation's policies, I do protect the organisation's resources. <i>Walaupun saya mungkin tidak menyukai polisi organisasi saya, saya tetap melindungi sumber organisasi.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

16. Please read carefully and indicate the number that best represents your behaviour.

Sila baca dengan teliti dan tandakan nombor yang paling menepati kelakuan anda.

	1	2	3	4	5
	Not at all like me (Langsung tidak seperti saya)	Not like me (Tidak seperti saya)	Don't know (Tidak pasti)	Somewhat like me (Seperti saya sedikit)	Very much like me (Sangat sama seperti saya)
I am good at resisting temptation. Saya mahir menahan diri dari godaan.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I have a hard time breaking bad habits. Saya sukar meninggalkan tabiat buruk.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I am lazy. Saya seorang pemalas.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I say inappropriate things. Saya sering menyebut perkara yang tidak sesuai.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I do certain things that are bad for me, if they are fun. Saya melakukan perkara tertentu yang tidak baik untuk diri saya, sekiranya ianya menyenangkan.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I refuse things that are bad for me. Saya menolak perkara yang tidak baik bagi diri saya.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I wish I had more self-discipline. Saya ingin mempunyai disiplin diri yang lebih tinggi.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
People would say that I have strong self-discipline. Orang lain mengatakan saya mempunyai disiplin diri yang kental.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Pleasure and fun sometimes keep me from getting work done. Keinginan untuk berseronok dan bersuka ria kadangkala menghalang saya dari menyiapkan kerja.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I have trouble concentrating. Saya menghadapi kesukaran untuk menumpukan perhatian.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I am able to work effectively toward long-term goals. Saya mampu berusaha secara berkesan ke arah matlamat jangka masa panjang.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Sometimes I can't stop myself from doing something, even if I know it is wrong. Kadangkala saya tidak dapat menahan diri daripada melakukan sesuatu perkara, walaupun saya tahu ianya salah.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I often act without thinking through all the alternatives. Saya sering bertindak tanpa memikirkan sehabisnya alternatif lain.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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17. Please read carefully and indicate the number that best represents your behaviour.

Sila baca dengan teliti dan tandakan nombor yang paling menepati kelakuan anda.

	1	2	3	4	5
	Definitely not true (Pasti tidak benar)	Not true (Tidak benar)	Don't know (Tidak pasti)	True (Benar)	Definitely true (Pasti benar)
It is sometimes hard for me to go on with my work if I am not encouraged. Kadangkala sukar bagi saya untuk meneruskan kerja, jika saya tidak menerima sebarang galakan.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I sometimes feel resentful when I don't get my way. Kadangkala saya geram apabila cara saya tidak diluruti.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
On a few occasions, I have given up doing something because I underestimate my capability. Ada beberapa kali di mana saya telah putus asa dari melakukan sesuatu perkara kerana memandang rendah kebolehan diri sendiri.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There have been times when I felt like rebelling against people in authority even though I know they were right. Ada beberapa kali di mana saya rasa seperti mahu memberontak menentang pihak atasan, walaupun saya tahu mereka berada di pihak yang benar.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
No matter who I'm talking to, I'm always a good listener. Walaupun dengan sesiapa pun saya berbicara, saya seorang pendengar yang setia.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There have been occasions when I took advantage of someone. Ada beberapa kali di mana saya telah mengambil kesempatan ke atas seseorang.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I'm always willing to admit it when I make a mistake. Saya sedia mengaku apabila melakukan kesilapan.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I sometimes try to get even rather than forgive and forget. Kadangkala saya cuba untuk memberi balasan setimpal, daripada memberi kemaafan dan melupakannya.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I am always courteous, even to people who are disagreeable. Saya sentiasa berbudu bahasa, walaupun terhadap orang yang tidak menyenangi.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I have never been annoyed when people expressed ideas very different from my own. Saya tidak pernah rasa jengkel apabila orang lain melahirkan idea yang sangat berbeza dengan saya.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There have been times when I was quite jealous of the good fortune of others. Terdapat beberapa ketika apabila saya agak cemburu dengan nasib bertuah orang lain.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

	1	2	3	4	5
	Definitely not true (<i>Pasti tidak benar</i>)	Not true (<i>Tidak benar</i>)	Don't know (<i>Tidak pasti</i>)	True (<i>Benar</i>)	Definitely true (<i>Pasti benar</i>)
I am sometimes irritated by people who ask favours of me. <i>Kadangkala saya rasa jengkel dengan orang yang ada pelbagai permintaan dengan saya.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I have never deliberately said something that hurt someone's feelings. <i>Saya tidak pernah mengatakan sesuatu untuk menyakitkan perasaan orang lain dengan sengaja.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

18. Please read carefully and indicate the number that best represents your opinion regarding the organisation that you are currently working with.

Sila baca dengan teliti dan tandakan nombor yang paling menepati pendapat anda tentang organisasi yang anda sedang berkhidmat sekarang.

	1	2	3	4	5
	Strongly disagree (Sangat tidak bersetuju)	Disagree (Tidak bersetuju)	Neutral	Agree (Bersetuju)	Strongly agree (Sangat bersetuju)
Management in my organisation disciplines unethical behaviour when it occurs. <i>Pihak pengurusan dalam organisasi saya mendisiplinkan tingkah laku tidak beretika apabila iaanya berlaku.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Penalties for unethical behaviour are strictly enforced in my organisation. <i>Hukuman atas tingkah laku tidak beretika dikuatkuasakan secara tegas dalam organisasi saya.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Unethical behaviour is punished in my organisation. <i>Tingkah laku tidak beretika dihukum di dalam organisasi saya.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The top managers of my organisation represent high ethical standards. <i>Pengurus atasan dalam organisasi saya menunjukkan taraf etika yang tinggi.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
People of integrity are rewarded in my organisation. <i>Individu yang mempunyai integriti diberi ganjaran di dalam organisasi saya.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Top managers of this organisation regularly show that they care about ethics. <i>Pengurus atasan dalam organisasi saya sering menunjukkan bahawa mereka mengambil berat tentang etika.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Top managers of my organisation are models of unethical behaviour. <i>Pengurus atasan dalam organisasi saya memberi contoh tingkah laku tidak beretika.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Ethical behaviour is the norm in my organisation. <i>Tingkah laku beretika adalah kebiasaan dalam organisasi saya.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Top managers of my organisation guide decision-making in an ethical direction. <i>Pengurus atasan dalam organisasi saya memimpin pembuatan keputusan secara beretika.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Ethical behaviour is rewarded in my organisation. <i>Tingkah laku beretika diberi ganjaran dalam organisasi saya.</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Please answer the questions below.

Sila jawab soalan-soalan di bawah.

19. *What is your age?*

Berapakah umur anda?

- Below 20 years old
Di bawah 20 tahun
- 20 to 30 years old
20 hingga 30 tahun
- 30 to 40 years old
30 hingga 40 tahun
- 40 to 50 years old
40 hingga 50 tahun
- Above 50 years old
50 tahun dan ke atas

20. *What is your gender?*

Apakah jantina anda?

- Male
Lelaki
- Female
Perempuan

21. *What is the highest level of education you have attained?*

Apakah tahap pendidikan tertinggi anda?

- Sijil Pelajaran Malaysia / SPM
- College certificate/diploma
Sijil / Diploma
- Bachelor's degree
Ijazah Sarjana Muda
- Graduate degree (Masters / PhD)
Ijazah Siswazah (Masters / PhD)

22. How long have you been an employee at this workplace?

Berapa lamakah anda telah bekerja di tempat kerja anda sekarang?

- Less than 1 year
Kurang daripada 1 tahun
- 1 to 5 years
1 hingga 5 tahun
- 6 to 10 years
6 hingga 10 tahun
- 11 to 15 years
11 hingga 15 tahun
- More than 15 years
Lebih daripada 15 tahun

23. What is the sector of your workplace?

Apakah sektor pekerjaan anda?

- Government / Kerajaan
- Semi-government / Semi-kerajaan
- Private / Swasta
- Non-profit organisation / Badan organisasi tanpa-untung

24. How many your subordinates you have (or number of people reporting to you)?

Berapa ramailah orang di bawah seliaan anda (atau jumlah individu yang perlu melapor kepada anda)?

- Less than 10 people
Kurang dari 10 orang
- 10 to 20 people
10 hingga 20 orang
- 20 to 50 people
20 hingga 50 orang
- More than 50 people
Lebih 50 orang

25. Would you like to give any comment on the questionnaire? Or is there any other aspect that you think would be important to be considered in the research? Your feedback is deeply appreciated.

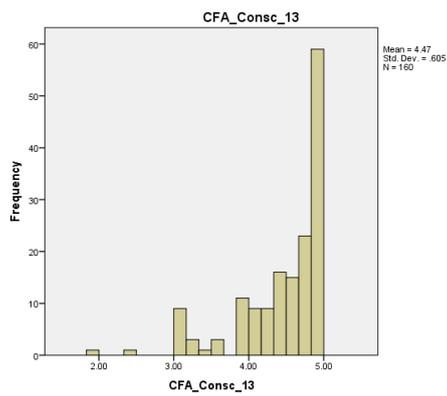
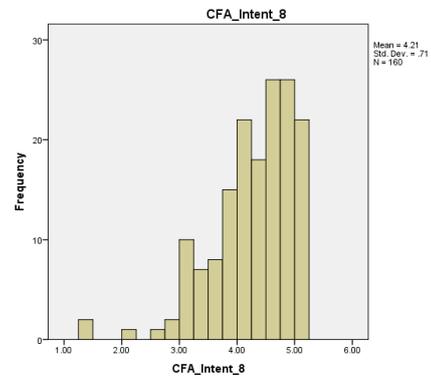
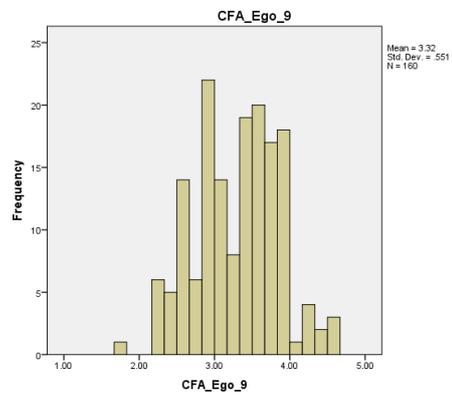
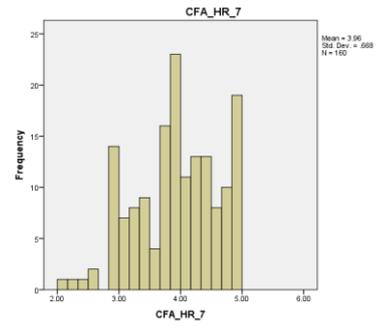
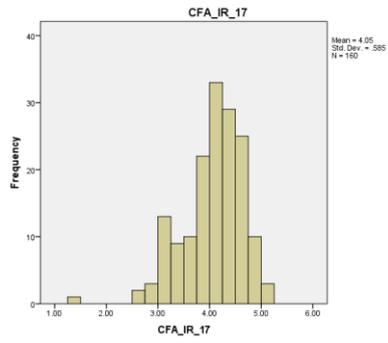
Adakah anda mempunyai sebarang komen tentang soal selidik ini? Atau sebarang aspek yang anda fikirkan penting dan sepatutnya dipertimbangkan dalam penyelidikan? Maklum balas anda amat dihargai.

Appendix F: Changes made on the questionnaire based on the feedback received from pre-testing stage.

No.	Item	Suggestion	Previous statement	Revised statement
1	EthicIntent1	Malay translation	Seorang pemilik firma kecil memilih untuk mendapatkan salinan percuma program perisian komputer berhak cipta dari seorang rakan niaga, daripada membelanjakan RM500 untuk mendapatkan program sendiri secara sah dari peniaga perisian.	“Seorang pemilik firma kecil memilih untuk mendapatkan salinan percuma program perisian komputer berhak cipta dari seorang rakan niaga, daripada membelanjakan RM500 untuk mendapatkan program perisian komputer tersebut secara sah dari pembekal.
2	HR5	English statement	My faith sometimes restricts my actions.	My faith guides my actions
3	Consc2	English statement	Receiving too much change and keeping it.	Receiving too much money change and keeping it
4	Consc8	Malay translation	Membenarkan orang lain dipersalahkan atas sesuatu yang anda sendiri telah lakukan.	“Membenarkan orang lain dipersalahkan ke atas sesuatu kesalahan yang anda lakukan”
5	Consc11	Malay translation	Gagal membantu seseorang yang anda ketahui menghadapi kesusahan, sedangkan anda berkebolehan untuk membantunya.	Gagal membantu seseorang yang anda ketahui menghadapi kesusahan, sedangkan anda berupaya untuk membantunya.
6	Ego strength scale	Likert scale labelling	1. Not at all like me 2. (not labelled) 3. Neutral 4. (not labelled) 5. Very much like me	1. Not at all like me 2. Not like me 3. Don't know 4. Somewhat like me 5. Very much like me
7	Egostr8	English statement	People would say that I have iron self-discipline.	People would say that I have strong self-discipline.
8	SDB3	English statement	On a few occasions, I have given up doing something because I thought too little of my capability.	On a few occasions, I have given up doing something because I underestimate my capability.

9	SDB10	English statement	I have never irked when people expressed ideas very different from my own.	I have never annoyed when people expressed ideas very different from my own.
10	EthEnv	Instruction	Please read carefully and indicate the number that best represents your opinion.	Please read carefully and indicate the number that best represents your opinion regarding the organisation that you are currently working with.

Appendix G: Normality checking of constructs



Appendix H: Results of exploratory factor analyses

i) Islamic religiosity

	Items	Factors	
C.IS4	I ask God to help me when I make important decisions at my work	0.749	
C.IS5	I supplicate God whenever I face difficulty in my work	0.856	
C.IS6	Whenever I make a mistake I ask for God's forgiveness	0.809	
C.IS7	I do my best to perform all five prayers regardless of how busy I am	0.722	
C.IS8	I do my duties in the best way I could and leave the outcomes to be determined by God	0.799	
c.IS11	I direct my dedication to God alone	0.685	
c.ISR9	I have the passion to offer help to co-workers purely for the sake of God	0.577	0.522
C.IS9	I ask forgiveness from my co-workers that I have wronged		0.507
c.IS10	I deal with co-workers with justice and generosity		0.629
c.ISR4	Before making a decision, I wait until my co-workers finish expressing their opinions		0.502
c.ISR10	I am patient in negotiations		0.717
c.ISR11	I forgive my co-workers even if they hurt me on purpose		0.765
c.ISR12	When a co-worker hurts me, I reciprocate with kindness		0.709
c.ISR13	I help my co-workers who need help		0.509
c.ISR1	When I promise my co-workers, I fulfil my promise		0.698
c.ISR2	I encourage my co-workers to fulfil their promises		0.637
c.ISR3	I abide by agreements I make with my co-workers		0.607
c.ISR5	I am not afraid to tell the truth		0.687
c.ISR6	I tell the truth regardless of the consequences		0.766
c.ISR7	I treat my co-workers equally	0.507	0.512
c.ISR8	I try my best to be generous (<i>ihsan</i>) to co-workers as possible		0.511

C.IS1	Whenever possible, I encourage my co-workers to visit the prayer rooms for prayers	0.816
C.IS2	Whenever possible, I encourage my co-workers to fast and break-fast collectively	0.741
C.IS3	I encourage my co-workers to pray together at work	0.829

ii) Hoge's religiosity scale

	Items	Factors
REV_HR3	Although I believe in religion, I refuse to let religious considerations influence my everyday affairs	.815
REV_HR9	Although I believe in religion, I feel there are many more important things in life	.810
REV_HR10	It doesn't matter so much what my religious belief is, as long as I lead a moral life	.713
d.HR1	My faith involves all of my life	.804
d.HR2	In my life, I experience the presence of the Divine	.774
d.HR4	Nothing is as important to me as serving God as best as I know how	.767
d.HR5	My faith guides my actions	.831
d.HR6	My religious beliefs are what really lie behind my whole approach to life	.889
d.HR7	I try hard to carry my religion over into all my other dealings in life	.807
d.HR8	One should seek God's guidance when making every important decision	.825
d.HR11	I enjoy reading about my religion	.652
d.HR12	It is important to me to spend time in private thought and prayer	.707

iii) Ego strength

	Items	Factors
g.Egostr1	I am good at resisting temptation	0.54
g.Egostr6	I refuse things that are bad for me	0.677
g.Egostr8	People would say that I have strong self-discipline	0.719
g.Egostr11	I am able to work effectively toward long-term goals	0.728
REV_Egostr7	I wish I had more self-discipline	-0.67
REV_Egostr2	I have a hard time breaking bad habits	0.578
REV_Egostr3	I am lazy	0.7
REV_Egostr4	I say inappropriate things	0.675
REV_Egostr5	I do certain things that are bad for me, if they are fun	0.641
REV_Egostr9	Pleasure and fun sometimes keep me from getting work done	0.637
REV_Egostr10	I have trouble concentrating	0.771
REV_Egostr12	Sometimes I can't stop myself from doing something, even if I know it is wrong.	0.561
REV_Egostr13	I often act without thinking through all the alternatives	0.59

iv) Intention

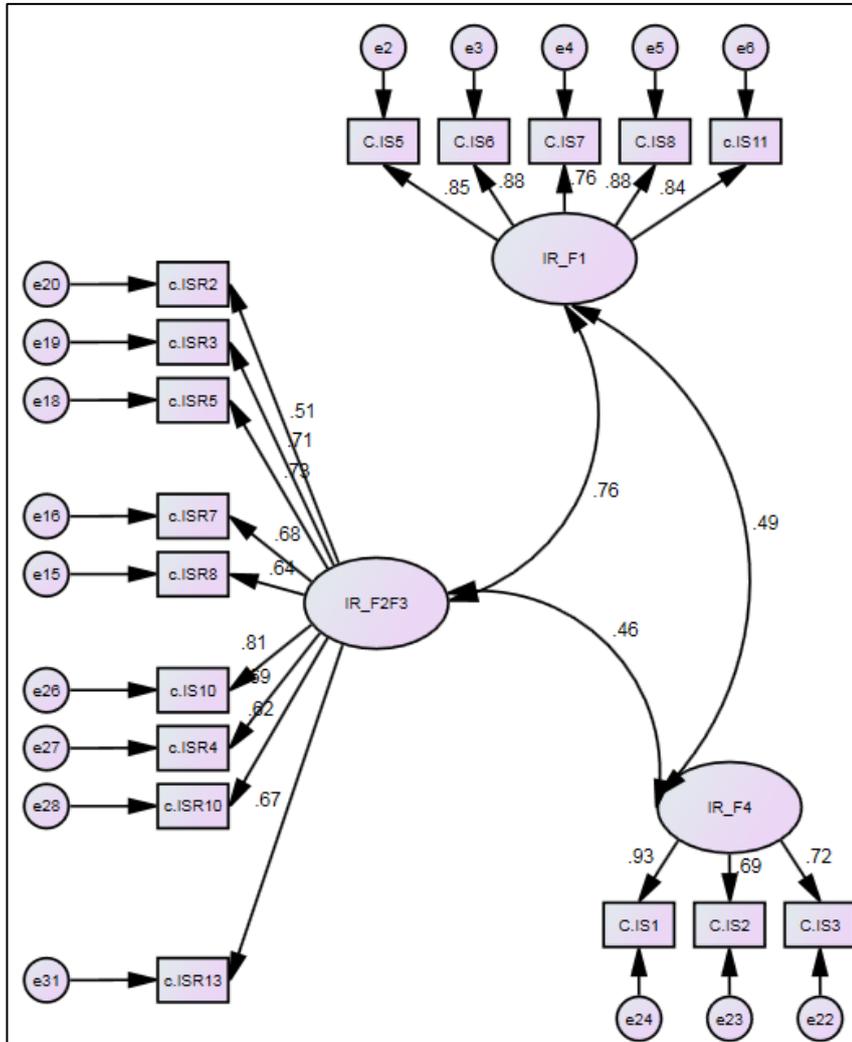
	Items	Factors
f.Intent1	I do my work in the best way I can for the sake of gaining God' pleasure	0.836
f.Intent2	As a Muslim, I feel obligated to deliver a quality job because I am being paid for my service	0.830
f.Intent3	I strongly feel I have to work because it is an act of worship to God	0.835
f.Intent4	If I find my organisation not doing the right thing, I feel obligated to make a positive change	0.626
f.Intent5	For God's sake, I encourage my co-workers to respect the organisation even though I am against its policies	0.717
f.Intent6	I sincerely help my co-workers for the sake of gaining God's pleasure	0.805
f.Intent7	I feel God' divine wrath will descend upon me if I do not work diligently for which I am paid for	0.802
f.Intent8	I feel obligated to assist co-workers who face difficulty with jobs	0.772
f.Intent9	For the sake of God, I accept responsibilities that are not prescribed part of my job	0.804
f.Intent10	Even though I may not be happy with my organisation's policies, I do protect the organisation's resources	0.487

v) Conscience

	Items	Factors
e.Consc1	Cheating on exam and not getting caught	0.653
e.Consc2	Receiving too much money change and keeping it	0.635
e.Consc3	Secretly taking office supplies home for personal use	0.726
e.Consc4	Successfully exaggerating your damage/loss in settling a dispute	0.742
e.Consc5	Successfully lying about your qualifications to get a job	0.658
e.Consc6	Stealing something from a store without anyone else finding out	0.630
e.Consc7	As manager, retaining working conditions known to be harmful to employees' health	0.677
e.Consc8	Allowing someone else to be blamed for something you did	0.884
e.Consc9	Repeating damaging gossip about someone that you know is untrue	0.667
e.Consc10	Being unintentionally rude to a person you don't know, later realising how hurt he/she was	0.722
e.Consc11	Failing to help someone you know who is in trouble when you could have been of help	0.712
e.Consc12	Pretending more affection for someone than you really feel in order to exploit him/her	0.820
e.Consc13	Inadvertently revealing something about a person that he/she told you confidentially	0.778
e.Consc14	Giving false testimony in a trial, though you are not caught	0.873
e.Consc15	Continually making promises to a close friend, but failing to keep them.	0.807

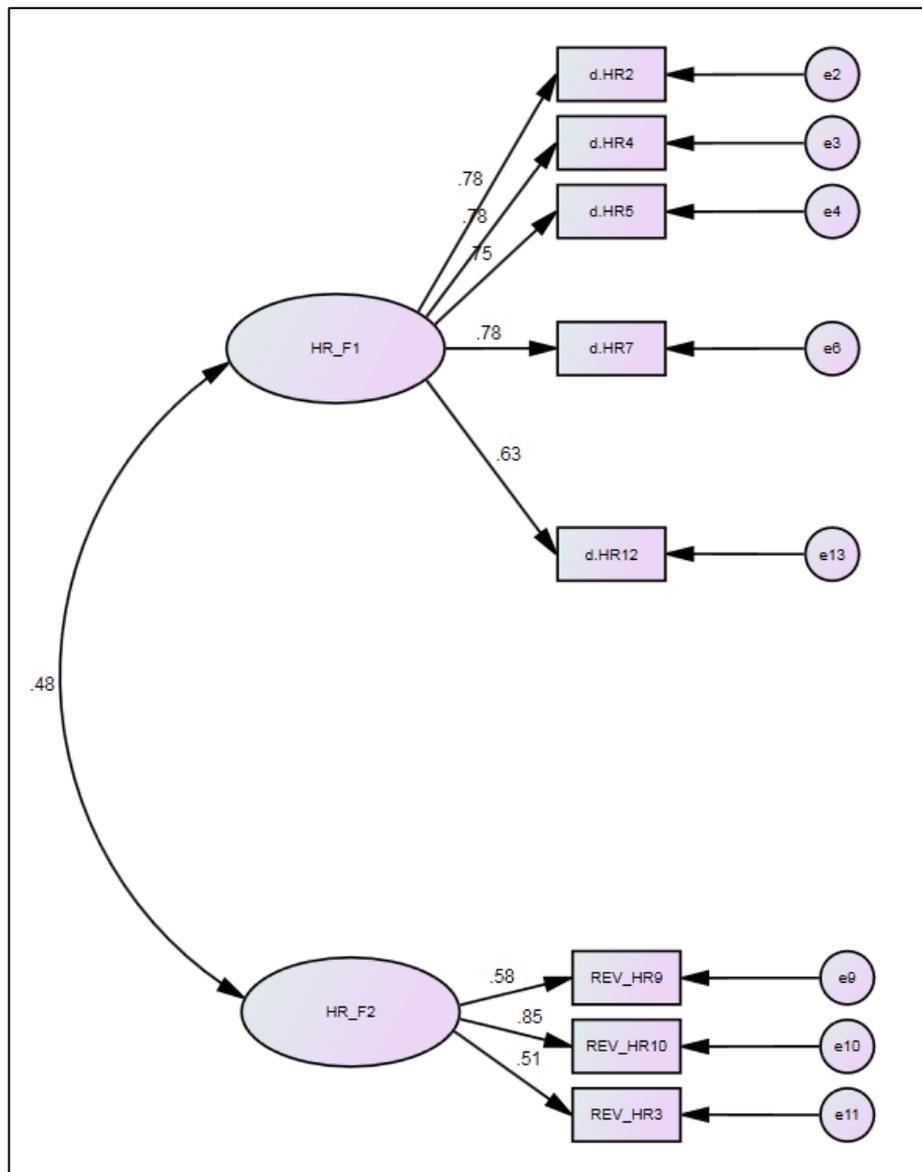
Appendix I: Results of confirmatory factor analyses

CFA results of Islamic religiosity scale (17-item scale)



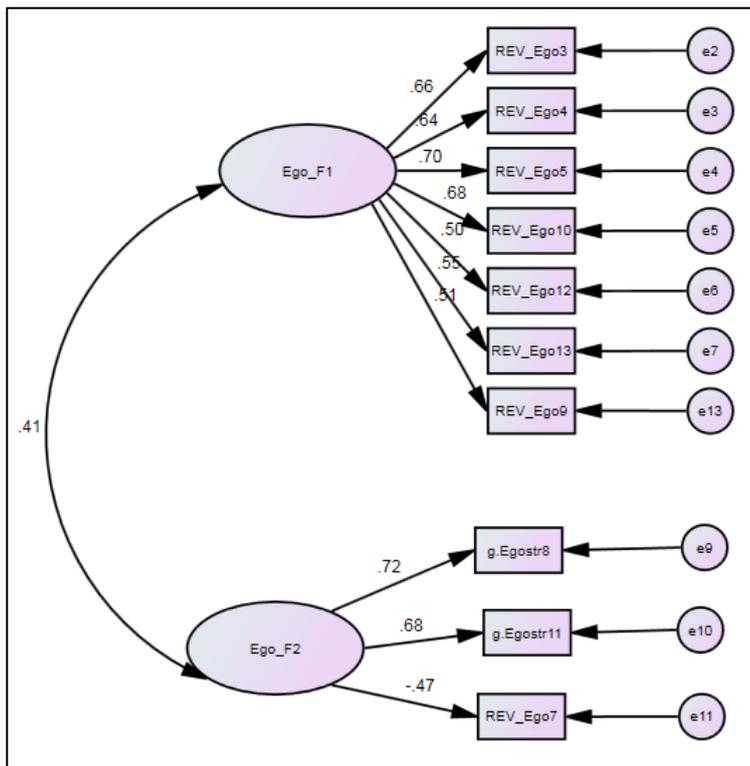
Factor	Item	Loading	CR	AVE	Cronbach	Correlation between factors
IR_F1	IS5	0.85	f.p	0.556	0.917	IR_F1 and IR_F2F3: 0.76, IR_F2F3 and IR_F4: 0.46, IR_F4 and IR_F1: 0.79
	IS6	0.88	14.56			
	IS7	0.76	11.433			
	IS8	0.88	14.634			
	IS11	0.84	13.385			
IR_F2F3	IS10	0.81	8.434			
	ISR2	0.51	5.803			
	ISR3	0.71	7.64			
	ISR4	0.62	7.412			
	ISR5	0.73	7.758			
	ISR7	0.68	7.33			
	ISR8	0.64	f.p			
	ISR10	0.62	6.778			
	ISR13	0.67	7.26			
IR_F4	IS1	0.93	9.136			
	IS2	0.69	8.247			
	IS3	0.72	f.p			

CFA results of Hoge's religiosity scale (8-item scale)



Factor	Item	Loadings	CR	AVE	Cronbach	Correlation between factors
HR_F1	HR2	0.78	f.p	0.513	0.779	HR_F1 and HR_F2: 0.48
	HR4	0.78	9.873			
	HR5	0.75	9.493			
	HR7	0.78	9.876			
	HR12	0.63	7.823			
HR_F2	HR3	0.51	4.95			
	HR9	0.58	f.p			
	HR10	0.85	5.226			

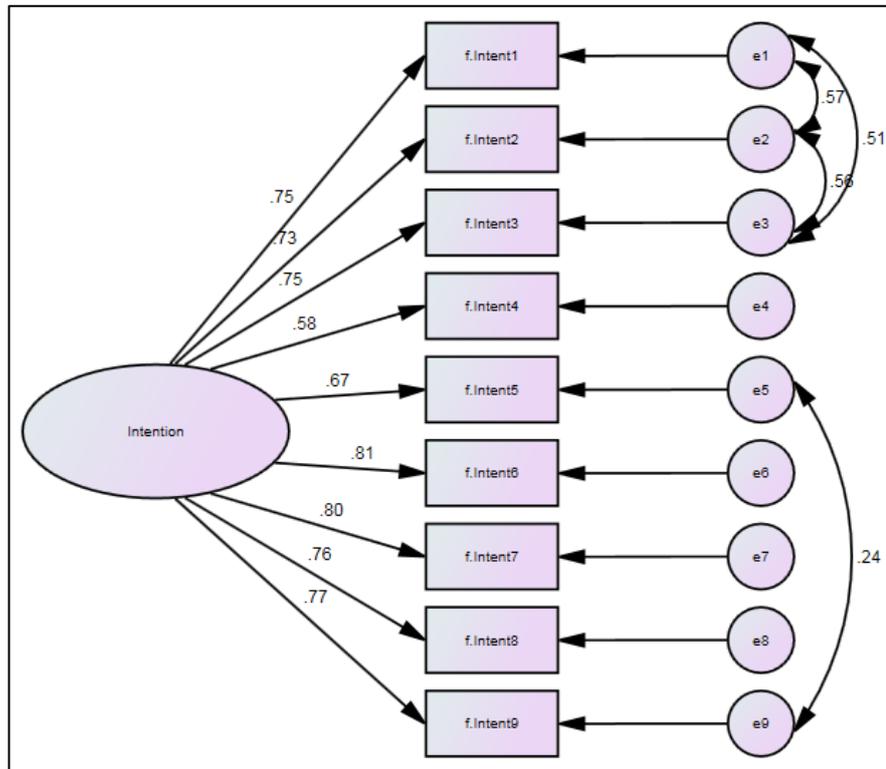
CFA results of ego strength (10-item scale)



Two-factor CFA solution for ego strength construct

Factor	Item	Loadings	CR	AVE	Cronbach	Correlation between factors
Ego_F1	Ego3	0.66	f.p.	0.381	0.733	Ego_F1 and Ego_F2: 0.41
	Ego4	0.64	6.557			
	Ego5	0.70	7.030			
	Ego9	0.51	5.446			
	Ego10	0.68	6.885			
	Ego12	0.5	5.376			
	Ego13	0.55	5.837			
Ego_F2	Ego7	-0.47	-4.307			
	Ego8	0.72	f.p.			
	Ego11	0.68	4.797			

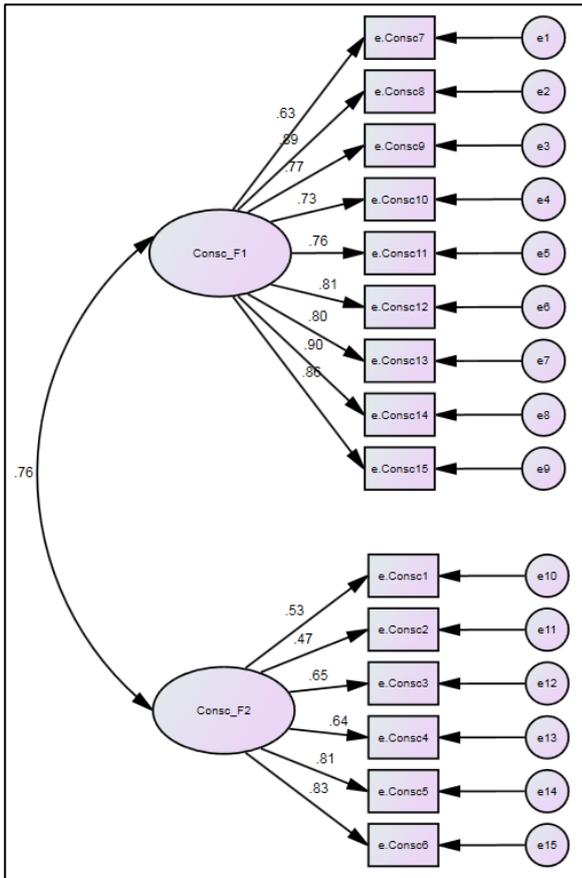
CFA results of Intention (9-item scale)



One-factor CFA solution for intention construct

Item	Loadings	CR	AVE	Cronbach alpha
Intent1	0.75	f.p.	0.546	0.919
Intent2	0.73	14.110		
Intent3	0.75	13.589		
Intent4	0.58	7.178		
Intent5	0.67	8.343		
Intent6	0.81	10.297		
Intent7	0.80	10.154		
Intent8	0.76	9.605		
Intent9	0.77	9.756		

CFA results of Conscience (15-item scale)



Two-factor model solution for conscience construct

Factor	Item	Loading	CR	AVE	Cronbach	Correlation between factors
Consc_F1	Consc7	0.63	f.p.	0.561	0.924	Consc_F1F2 and Consc_F3: 0.76
	Consc8	0.89	9.303			
	Consc9	0.77	8.324			
	Consc10	0.73	7.999			
	Consc11	0.76	8.205			
	Consc12	0.81	8.667			
	Consc13	0.80	8.552			
	Consc14	0.90	9.342			
Consc15	0.86	9.026				
Consc_F2	Consc1	0.53	f.p.			
	Consc2	0.47	4.776			
	Consc3	0.65	5.882			
	Consc4	0.64	5.817			
	Consc5	0.81	6.593			
	Consc6	0.83	6.663			

Appendix J: Bootstrapping results

Bootstrapping results for PIE and moral judgment (vignettes) – IR scale
(Dependent variable: Ethical intention)

Model and independent variables	B	Bootstrap					
		Bias	SE	p	BCa 95% Confidence Interval		
					Lower	Upper	
1	(Constant)	5.615	-.015	.499	.000	4.625	6.540
	Ethical env.	-.091	.002	.103	.381	-.284	.118
	SDB	-.579	.003	.101	.000	-.773	-.375
2	(Constant)	4.486	-.097	.800	.000	2.869	5.753
	Ethical env.	-.080	-.002	.106	.445	-.289	.120
	SDB	-.481	.014	.120	.000	-.730	-.196
	Islamic religiosity	.050	.009	.101	.628	-.160	.273
	PIE Scenario 1	-.045	-.001	.042	.281	-.127	.036
	PIE Scenario 2	.083	-.003	.056	.133	-.025	.186
	PIE Scenario 3	.103	-.001	.052	.044	.006	.204
	PIE Scenario 4	.023	.004	.052	.653	-.078	.136
	MJ Scenario 1	-.041	-.001	.052	.413	-.143	.061
	MJ Scenario 2	.056	.002	.071	.423	-.082	.201
	MJ Scenario 3	.017	.004	.062	.779	-.105	.156
	MJ Scenario 4	-.031	.001	.059	.591	-.152	.088

Bootstrapping results for PIE and moral judgment (vignettes) – HR scale
(Dependent variable: Ethical intention)

Model	B	Bootstrap					
		Bias	SE	p	BCa 95% Confidence Interval		
					Lower	Upper	
1	(Constant)	5.615	-.007	.503	.000	4.620	6.572
	Ethical env.	-.091	.001	.105	.391	-.297	.123
	SDB	-.579	.000	.100	.000	-.774	-.377
2	(Constant)	4.087	-.041	.742	.000	2.618	5.408
	Ethical env.	-.128	-.001	.102	.208	-.333	.071
	SDB	-.454	.008	.117	.000	-.677	-.200
	Hoge's religiosity	.233	-.001	.082	.005	.071	.389
	PIE Scenario 1	-.043	-.001	.041	.279	-.123	.037
	PIE Scenario 2	.072	-.002	.052	.163	-.024	.169
	PIE Scenario 3	.097	-.001	.051	.057	.001	.194
	PIE Scenario 4	.009	.005	.049	.849	-.089	.126
	MJ Scenario 1	-.035	-.002	.049	.464	-.130	.055
	MJ Scenario 2	.014	.002	.070	.843	-.132	.164
	MJ Scenario 3	.017	.005	.061	.780	-.102	.156
	MJ Scenario 4	-.031	.000	.057	.585	-.146	.078

Bootstrapping results – Islamic religiosity (Dependent variable: Ethical intention)

Model	B	Bootstrap					
		Bias	SE	p	BCa 95% Confidence Interval		
					Lower	Upper	
1	(Constant)	5.615	-.005	.511	.000	4.607	6.600
	Ethical env.	-.091	.002	.107	.392	-.301	.124
	SDB	-.579	-.001	.100	.000	-.768	-.391
2	(Constant)	4.381	-.108	.999	.000	2.543	5.932
	Ethical env.	-.143	.005	.104	.169	-.361	.072
	SDB	-.491	.008	.132	.000	-.749	-.198
	Islamic religiosity	.064	.003	.116	.580	-.182	.301
	Ego strength	.053	-.008	.117	.647	-.159	.257
	Intention	-.163	.002	.105	.115	-.373	.056
	Conscience	.317	.016	.123	.012	.066	.621

Bootstrapping results – Hoge's religiosity (Dependent variable: Ethical intention)

Model	B	Bootstrap					
		Bias	SE	p	BCa 95% Confidence Interval		
					Lower	Upper	
1	(Constant)	5.615	-.008	.504	.000	4.651	6.556
	Ethical env.	-.091	.002	.104	.395	-.293	.119
	SDB	-.579	.000	.101	.000	-.773	-.381
2	(Constant)	4.080	-.089	.878	.000	2.496	5.501
	Ethical env.	-.159	.004	.093	.082	-.350	.037
	SDB	-.474	.009	.126	.000	-.729	-.190
	Hoge's religiosity	.357	-.008	.092	.000	.184	.514
	Ego strength	.069	-.005	.106	.520	-.123	.264
	Intention	-.266	.006	.097	.006	-.457	-.055
	Conscience	.208	.016	.115	.068	-.033	.504