

## MORAL REASONING AND INTENTION TO PERFORM UNETHICAL BEHAVIOUR OF LECTURERS IN MALAYSIA

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**Abstract:** *The process of deciding what is right or wrong in a particular scenario is known as moral reasoning. Moral reasoning is important as it will help to shape an individual's intention whether to perform or not to perform an unethical behaviour. This study will examine the level of moral reasoning of lecturers in public universities of Malaysia and examine its relationship to intention to perform unethical behaviour. The Defining Issues Test 2 (DIT2) via N2 scores was used to measure the level of moral reasoning of lecturers. Intention to perform unethical behaviour was measured using ethical dilemmas scenarios. Online survey was sent to 30 lecturers of the Faculty of Business/ Management from 20 public universities. 130 responses were received, and data collected was sent to the Centre for the Study of Ethical Development University of Alabama for reliability test, scoring and analysis, as it is copyrighted. Only 83 responses passed the DIT2 reliability test and was then used for further analysis. The result shows that the N2 score of lecturers is at the low level of 23.39 which falls in Kohlberg's Cognitive Moral Development stage 2 and 3 representing the personal interest schema. The study also found that moral reasoning of lecturers does not affect their intention to perform unethical behaviour. This could be because the level of moral reasoning of lecturers are at a low level and thus do not affect intention to perform unethical behaviour. Thus, efforts should be taken to develop the moral reasoning to a higher level such as exposing them to ethics courses and ethics training program that can increase their cognitive moral development to a higher level so that they do not only focus on self but also on law, social order and universal ethical principles.*

**Keywords:** Moral reasoning, Defining Issues Test 2 (DIT2), lecturer, intention to perform unethical behaviour

## 1. Introduction

In this current demanding environment, to act ethically requires individual to have a well-developed moral reasoning. Moral reasoning has a substantial impact on the decisions to be made, particularly in situations involving ethical dilemmas. Individuals make decisions based on their cognitive capacity to analyse and make moral judgements. As a person's cognitive development progresses, so do his or her decision-making and moral reasoning. Throughout their careers, employees who undergo ethics training should be able to make better decisions, hence preventing unethical behaviour within the organizations.

Previous research has long identified the importance of moral reasoning being the principal determinants of individual ethical and moral behaviour (Kulkarni & Ramamoorthy, 2014). Moral judgement varies from person to person. The environment in which someone is raised has an impact on their moral reasoning. As a result, everyone develops moral principles in their own way. It demonstrates how the person sees the world from their own point of view.

Employees' thinking is normally influenced by the firm's ethical climate. If an organisation punishes unethical conduct, the employee will definitely think twice if they have the intention to carry out an unethical act. If the firm is not strict about ethicality of its employees' actions, the employees will not take ethical issues seriously. Therefore, it is very important for an organisation to nurture and develop moral reasoning to ensure that the ethics of the organisation is looked after.

Higher education institutions have a reputation for producing competent, enthusiastic graduates who will be accountable and productive in their future careers. Therefore, academicians and administrators will have the responsibility of shaping this next generation. If ethical issues are to be raised and resolved with meaningful outcomes, it is crucial to closely examine lecturers' ethical beliefs and practices because they have a considerable influence on how students should behave professionally. (Sabic-el-rayess & Heyneman, 2020). The lecturers must play an important role to educate and ensure that students understand the importance of good morals. They themselves must practice good values and behave accordingly.

A recent study by Tiong et al. (2018) revealed that lecturers have personally encountered at least one case of academic dishonesty involving their peers. There are cases reported in institution of higher learning; among others involving false certificate, bribery, abuse of power, drug trafficking and duplication and publication from the local newspaper (The Sun Daily, March 9, 2018; NST, October 4, 2017).

Today, with the various cases of unethical conduct of employees which happened worldwide, there is a need to examine the quality of academic integrity in the universities. Hearing cases of misconduct and involvement of lecturers in unethical behaviour, the level of public confidence is affected. In addition to protecting the interests of the stakeholders, actions must be taken to regain the public's trust.

Lecturers play an important role in the universities; as they are the one who guide and teach students, to be knowledgeable and be prepared to be future workers. Thus, it is important to examine their level of their moral reasoning, especially when they are facing an ethical dilemma.

There are two objectives of this study; (i) to examine the level of moral reasoning of lecturers and (ii) to examine the relationship of moral reasoning and intention to perform unethical behaviour among lecturers in institutions of higher learning in Malaysia.

## 2. Literature Review

This section will discuss theories on moral reasoning, moral reasoning and intention to perform unethical behaviour.

### 2.1 Theories of Moral Reasoning

In measuring the level of moral reasoning, researchers have typically used Kohlberg's (1969) cognitive development viewpoint on ethics. (Lan et al., 2019, Bailey et al., 2010). Kohlberg's theory of cognitive development consists of three level: pre-conventional, conventional, and post-conventional. Each level has two stages and altogether there are a total of six stages (Benlahcene et al., 2018) The six stages are organised in a descending order; with each stage being viewed as qualitatively higher than the previous stages in terms of ethical reasoning. Table 1 shows the level of stages in Cognitive Moral Development Theory.

Table 1: Kohlberg's Cognitive Moral Development Theory

Level	Stage
Post Conventional (Level 3)	Stage 6 Concern for universal ethical principles and justice
	Stage 5 Concern for individual rights and social contracts
Conventional (Level 2)	Stage 4 Concern for law and social order
	Stage 3 Concern for enduring personal relationships
Pre- Conventional (Level 1)	Stage 2 Concern for self interest
	Stage 1 Concern for obedience and punishment

Source : Benlahcene et al. (2018)

The theory of cognitive moral development describes the cognitive frameworks that people apply to think through moral questions and resolve moral dilemmas (Jordan et al., 2013). The theory mentioned that moral reasoning developed through the stages as the individual grow and developed in life. The majority of adult were at the conventional stage. In the pre-conventional stages, a person makes decisions about what to do based on compliance or disobedience towards authority, with the thinking of reward and punishment. In the conventional stages, a person assesses morality according to how well it is accepted by and conforms to social standards and norms; while the post-conventional stages, which are the most advanced stage of morality, are when a moral person understands morality by appreciating universal values of justice, equality, respect, and honesty.

Rest et al. (1977, 1986) have introduced the adoption of schema view that is linked to the Kohlberg original view on moral development. There are three schema that is the personal interest schema, the maintaining norm schema and the post-conventional schema. Using this schema, moral reasoning is measured using the Defining Issues Test (DIT). The test started with the DIT1 and later in 1999, DIT2 was introduced. The DIT2 was the improved version of DIT1 whereby it is shorter, contains newer items and dilemmas, and includes detailed instructions. The goal of the test is to make moral judgement more accurately measured.

This study used the short form of the test whereby only three stories being used from the total of five. The three short stories were "Famine," "School Board," and "Cancer." The hypothetical moral dilemmas from DIT2, each followed by 12 potential considerations for making a decision. The result of the test is in the form of N2 score. The N2 score provided by DIT2 performs better than the conventional P score used to examine moral growth.

Individuals who reach a higher degree of moral development, according to Kohlberg's theory of moral development stages, have more ethical reasoning cognition and are more likely to make more ethical decisions. The higher the N2 score means the higher the level of moral reasoning of that individual.

## **2.2 Moral reasoning**

Moral reasoning is the thought process that leads to rational or correct answers to moral questions. According to Jean-Tron et al., (2022), moral reasoning as defined by Kohlberg as judgement about what is right and wrong. It is important to understand moral reasoning, as the decision relating to it is important as well as the rationale for those decisions. There are sequence of stages and levels through which people evolve as people developed.

In India, a study by Monga (2007), found a positive relationship between higher level of moral reasoning and ethical behaviour. The manager in the study scored post conventional level of moral reasoning.

Moral reasoning may vary due to cultural diversity. Moral reasoning can influence managerial decision making when faced with ethical dilemmas (Weber, 1990). Forte (2004) conducted a study to focus on the development of moral reasoning of managers of companies. The study was conducted to see the difference of moral reasoning among managers and whether there are differences between top, middle and first-line managers. According to this study, an individual with a caring attitude is better suited to solve a certain ethical challenge or decision. Managers should have a caring attitude because their decisions affect the interest of stakeholders.

Each person's moral reasoning is at a different level (Haron, 2012). Long-term moral memory is created by a person's ability to recognise patterns and recurrences in their sociomoral experiences, which is largely facilitated by education and social experience. The lecturers will probably engage in unethical conducts if the university does not adopt and enforce a code of ethics, policies, and directives that specify, discourage, monitor, and correct unethical activity.

Individual differences exist in personal characteristics like position and ethical exposure. (Lan et al., 2019). Children will be exposed to good ethics if parents place too much emphasis on bringing up their offspring by teaching them what is right and bad, emphasising right actions the children should do, and setting a good example for them. Parents should impart moral principles in their children and teach them excellent ethics because they are their closest and most essential role models. Peers and the surroundings also have an impact on children's moral ideals, in addition to parents.(Haron, 2012). In addition, they are exposed to ethics in

work, in schools, and in colleges and universities. Good ethical conduct will result from having strong moral principles and being exposed to them consistently (Kamali et al., 2019).

Haron et al. (2015) measured the level of moral reasoning of auditors; and found that it is at a low level of 3.15 and are at the Pre-Conventional Level of Kohlberg's CMD. They are motivated by a desire to avoid punishment and have a tendency to comply with societal norms and rules.

Meanwhile, Benlahcene et al., (2018) who done a study on managers found that the level of moral reasoning of those managers belongs to stage 4 or at the maintaining norms level. At this point, managers are focused on maintaining the current legal framework, existing functions, and the official organisational structure. In another study by Jean-Tron et al. (2022), the moral reasoning of medical graduates, graduates with other degrees and the non-professionals group were compared and they found differences among the three groups. Majority of the non-professionals (70%) was at personal interest stage, followed by graduates with other degrees (18%) and the medical graduates (34%) at post-conventional stage. The difference could be because of age and level of education between the graduates and non-professionals.

In a study by Eriksen & McAuliffe (2006), on graduate counsellor education students, the N2 mean score is 31.81 (SD = 18.91); showing that students used conventional or maintaining norms means when considering moral issues. Their moral reasoning ability showed a significant relationship to their ability to learn counselling skills. The student understand that laws and society-wide system is important for them to get along with other people. In another study by Lan et al. (2019) on comparing the accounting students and practitioners; they found that the whole group correspond more to the highest level of or post conventional level of moral reasoning. Meanwhile, the N2 score of Chinese accounting students were 44.55; and for practitioners the N2 Score was 33.13. According to these results, Chinese accounting students demonstrate a greater level of moral reasoning than accounting professionals.

According to earlier moral reasoning studies, those with lower moral reasoning are more concerned with following the rules and may be more influenced by a fear of punishment through legal sanctions and fines than people with greater moral reasoning abilities. (Trevino, 1986).

Individuals are more concerned with social expectations at the conventional stage. Maintaining expectations for one's own family, peer group, or country is valued in and of itself, regardless of the results. The desire to be regarded as a good performer in one's own eyes and in the eyes of others drives one to act morally.

According to Huang & Ho (2018) an ethics training programme considerably raises respondents' important ratings for issues related to the highest level of cognitive moral development (CMD) while significantly decreasing respondents' importance ratings for issues related to lower stages of CMD.

### **2.3 Intention to perform unethical behaviour**

Individuals are considered actors with desires and attempts to attain what they want that are led by their beliefs (Cherry, 2006). This belief will lead to intention. The intention to be involved in any kind of unethical behaviour will depend on the justification of the individual on the act and the consequences that will come with it (Julián & Bonavia, 2021). The three main causes of unethical behaviour, according to Kish-Gephart et al. (2010), are the individual, ethical issues, and organisational environment. Individual refers to a person's unique qualities or traits, and how these qualities or differences affect a person's intention to act unethically at

work. The environment refers to the organisational environment, which includes the ethical climate, ethical culture, and codes of conduct, whereas the ethical issues are unique moral dilemmas that occur within organisations and are experienced by employees.

Intention to perform unethical behaviour was measured by the use of scenario following Cherry, (2006). The use of scenario to collect empirical data is a common technique as scenario can represent concrete moral dilemmas that are similar to real-life ethical problems. It has been tested in previous studies ((Barnett et al., 1999, Singhapakdi et al., 2013) and provides several benefits. This study used self-developed scenarios based on dilemma faced by lecturers in performing their jobs.

### 3. Conceptual Framework and Hypothesis Development

The framework of the study is as shown in Figure 1.

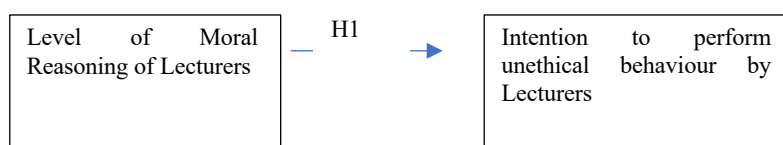


Figure 1: Conceptual Framework of the study

#### 3.1 Hypothesis development

Previous study on moral reasoning have shown different result when it comes to intention to perform unethical behaviour. In the study of Sujana & Dewi (2022), they found that individuals who have low moral reasoning will tend to commit fraud compared to individuals with high moral reasoning. Individuals with higher moral reasoning tend to behave ethically even when under pressure from superiors. Afriyenti (2018) found that level of moral reasoning significantly influences the intention. It means that individuals with higher moral reasoning level showed a higher intention to report wrongdoings than individuals with lower moral reasoning level.

Another study by Shawver & Shawver (2018) posits that there is positive relationship between the level of moral reasoning and whistleblowing intention to the management by the professional accountant. This means that individual with higher moral reasoning will show their professional responsibility to resolve conflicts. Meanwhile, Al-Azhar et al., (2018) and Banda (2012) states that moral reasoning has no effect on the intention of doing whistleblowing. Individual’s moral reasoning will influence the intention to perform unethical behaviour. Thus, based on the findings from previous studies, this study hypothesises that, H<sub>1</sub>: There is a negative relationship between moral reasoning and intention to perform unethical behaviour.

### 4. Methodology

The unit of analysis is individual lecturers. This study used quantitative approach to fulfil the research objectives; and data was derived from an online survey. The Defining Issues Test 2 (DIT2) was used to measure moral reasoning of lecturers. There are five scenarios used to measure intention to perform unethical behaviour of lecturers. For each case, short scenario was developed based on dilemma faced by lecturers which are plagiarism, misuse of grant, duplicating certificate and favouritism. Respondents are asked to rate on a scale of 1 to 5 the likelihood of them to perform the unethical behaviour with 1 representing “intention to perform

the unethical behaviour is least likely” to 5 representing “intention to perform the unethical behaviour is most likely”.

The questionnaire was sent to three panel experts to check whether the clarity and the length of the questionnaire. Overall, the panel experts who were lecturers, were in agreement that the questionnaire is clear and easy to understand, and that the length of the questionnaire is appropriate. It takes them 30 minutes to answer the questionnaire. Suggestions by panel experts were to improve the sentence structure. Improvements were made to the questionnaire before the final data collection.

First 30 e-mail addresses of lecturers from the Faculty of Business/Management were gathered from the website of twenty public universities. An email with the link to the questionnaire was sent to the lecturers together with a letter to inform them on data collection. Lecturers were given one month to respond, and a reminder was sent to the lecturers after one month. For the first one month, 90 questionnaires were received and after the reminder, another 40 questionnaires were received, making a total of 130 responses received. After receiving 130 responses, the copyrighted survey was sent to the Centre for the Study of Ethical Development at the University of Alabama for a reliability test. In addition, calculation of N2 and mean score was calculated by the Centre. Only 83 responses passed the DIT2 reliability test and was then used for further analysis using descriptive statistics and SmartPLS 3.3.6.

## 5. Findings and Discussion

This section will discuss the demographic profile of the study and the research objectives of the study.

### 5.1 Demographic profile of lecturers

Out of the 83 responses, it was found that 25% respondents were males, and 75% females. Majority of respondents were between the age range of 25 years to 53 years old and seventy-five percent of the respondents held a bachelor degree or higher.

### 5.2 Level of moral reasoning of lecturers

As shown in Table 2, the N2 Score mean for the lecturers are found to be at a low level of 23.39. Based on the mean value, majority of the lecturers belonged to the Pre-conventional and Conventional level or stage 2 and 3 of Kohlberg’s CMD. They are able to respond to rules and social expectations and can apply the labels good, bad and wrong and their behaviour is driven by desire to avoid punishment or to earn rewards.

Table 2: Stages of Moral Reasoning

Score	Pre- Conventional and Conventional (Personal Interest) (Stage 2/3)	Conventional (Concern For Law and Social Order/ Maintain Norms) (Stage 4)	Post Conventional (Concern for universal ethical principles and justice and individual rights and social contracts) ( Stage 5/6)	N2 Score
<b>N2 Score Mean</b>	28.84	20.80	24.18	23.39

<b>Std Dev</b>	13.10	8.53	15.87	11.29
<b>N</b>	83	83	83	83

The results of the study is in line with the study of Haron et al. (2015) that measure the level of moral reasoning of auditors; which is also at the low level. At this level, individuals are more concerned with obeying rules and may be more influenced by a fear of punishment through legal sanctions and penalties than individuals at higher levels of moral reasoning (Graham 1995; Patterson 2001; Trevino 1986).

### 5.3 Examining the relationship of moral reasoning and intention to perform unethical behaviour

SmartPLS was used to test the hypothesis of relationship between moral reasoning and intention to perform unethical behaviour. The hypothesis testing is evaluated through the value of coefficient of determination or  $R^2$ . As to see the significant relationship among construct, the bootstrapping procedure was used to get the t-value. Significant value must be higher than 1.64 (for one-tailed test). Based on Table 3, the hypothesis is not supported. The moral reasoning is found having a negative relationship with intention through the  $\beta$  value of -0.073, ( $p < 0.05$ ) and the t-value 0.840.

Table 3: Results of Significance Testing (Direct Relationship)

Hypothesis	Relationships	$\beta$	Std. Dev	t-value	p-value	CI (BC)		Decision
						LL	UL	
<b>H1</b>	<b>MR -&gt; Intention</b>	-0.073	0.087	0.84	0.201	-0.213	0.046	reject

Note: One-tailed test, significant at  $t > 1.65$ . CI = Confidence interval, BC = Bias corrected, LL = Lower limit, UL = Upper limit

## 6. Discussion and Implications

This study is conducted to examine the level of moral reasoning of lecturers in public universities of Malaysia. The results showed that the level of moral reasoning of lecturers are at a low level. This is in line with the study of Haron et al. (2015) that measure the level of moral reasoning of auditors; which is also at the low level.

Meanwhile, Benlahcene et al., (2018) who done a study on managers found that the level of moral reasoning of those managers belongs to stage 4 or at the maintaining norms level. At this point, managers are focused on maintaining the current legal framework, existing functions, and the official organisational structure. In another study by Jean-Tron et al. (2022), the moral reasoning of medical graduates, graduates with other degrees and the non-professionals group were compared and they found differences among the three groups. Majority of the non-professionals (70%) was at personal interest stage, followed by graduates with other degrees (18%) and the medical graduates (34%) at post-conventional stage. The difference could be because of age and level of education between the graduates and non-professionals.

However, this study found that there is no significant relationship of moral reasoning to intention to perform unethical behaviour. This shows that moral reasoning does not have any effect on the lecturer's intention to perform unethical behaviour. This could be because the level of moral reasoning is at a low level. Efforts are needed to help increase the level of moral



reasoning of lecturers. This can be done through exposure to ethics courses and emphasized on dilemma discussion that can help to improve the moral reasoning of lecturers.

The result of this study is not in line with the study by Shawver & Shawver (2018) who found a significant relationship between the level of moral reasoning and whistleblowing intention to the management by accounting students. It shows that individual with higher moral reasoning will show their professional responsibility to resolve conflicts. The N2 score for Shawver's study is higher ( $N2 = 27.17$ ) as compared to this study ( $N2 = 23.39$ ). This could be because they are accounting students who are still studying, while for this study, the lecturers who are working with experience, their moral reasoning might have decrease with experience. On this note, it is important that the level moral reasoning of lecturer should be nurtured and increased. With improved moral reasoning, there will be less intention by the lecturers to perform unethical behaviour.

According to Huang & Ho (2018), ethics training programme considerably raises respondents' important ratings for issues related to the highest level of cognitive moral development (CMD) while significantly decreasing respondents' importance ratings for issues related to lower stages of CMD. Additionally, it was discovered that a game-based ethics training programme considerably outperformed a non-game-based ethics training programme in terms of the importance rating change towards concerns related to the middle stage of CMD. These results show that a game-based ethics training programme could more successfully foster moral reasoning and mould moral attitudes than a training programme that wasn't game-based.

## 7. Conclusions

In conclusion, it is hoped that the findings of the study can assist institutions of higher learning to make efforts to increase the moral reasoning of lecturers. As proven in previous research, when the level of moral reasoning increases, the intention to perform unethical behaviour will be reduced (Kamali et al., 2019).

Like any other studies, there are limitations of this research. First, this is a cross-sectional study and uses online questionnaire as a means of data collection. Future research should be expanded into longitudinal study and also conduct an in-depth interview to better understand what are the efforts taken by the institutions of higher learning to improve the moral reasoning of lecturers. In addition, future studies can examine other variables such as ethical climate, peer influence and professional commitment to see their influence on intention to perform unethical behaviour.

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