ORIGINAL ARTICLE

ETHICS AND INTEGRITY IN A PUBLIC SECTOR ORGANISATION IN MALAYSIA: AN ASSESSMENT OF UNDERSTANDING AND PERCEPTION OF THE EMPLOYEES

Izawati Wook[1,*], Hasnah Haron[2,*], Rosli Shaari[3], Zulkiple Abd Ghani[4], Abd Hakim Mohad[4] and Arif Fahmi Md Yusof[1]

[1]Fakulti Syariah dan Undang-Undang, Universiti Sains Islam Malaysia, 71800 Nilai, Malaysia
[2]Fakulti Ekonomi dan Muamalat, Universiti Sains Islam Malaysia, 71800 Nilai, Malaysia
[3]Fakulti Sains dan Teknologi, Universiti Sains Islam Malaysia, 71800 Nilai, Malaysia
[4]Fakulti Kepimpinan dan Pengurusan, Universiti Sains Islam Malaysia, 71800 Nilai, Malaysia

ABSTRACT – The formation of quality work culture in the organization will only be achieved if employees practice a comprehensive and positive work ethics and integrity. In order to improve the level of ethics and integrity, the focus should be on overall improvement in the organisation not only at the grassroots but all up to the top level. Comprehensive involvement of all parties will significantly improve the integrity of the organisation. Recognizing the importance of integrity as the core of quality staff development and higher organizational performance, this study is expected to help the public sector organisation plan strategies to achieve higher level of ethics and integrity. Corporate Integrity Assessment Questionnaire (CIAQ) was used to measure the implementation of the integrity system in a public sector organisation from the perspectives of the employees of the organisation. The questionnaires were distributed to 850 employees at the agency via e-survey. Data analysis of this study was done using SPSS software, which interpreted the data through descriptive analysis and Cronbach's alpha test as a high value for internal consistency. It was found that the level of ethics and integrity of the agency is at 74%. "Vision and goals" dimension shows the highest score which shows that the organisation has given attention to ethics and integrity through its approach to ethics and integrity in the organization, including, its formal articulation of the underlying philosophy about ethical and moral conduct embedded by the organization. The lowest score of "disciplinary action and reward" dimension indicates that the public sector organisation needs to relook policies and guidelines for discipline and reward so that it is in line with best practice. Thus, the public sector organisation needs to provide rewards and incentives to encourage ethical conduct and implement strict disciplinary action to punish unethical work conduct improve in terms of ethical communication, work culture, infrastructure, training and ethics education, discipline, and reward.

INTRODUCTION

Ethics and integrity are two important components of good corporate governance. Ethics are the moral principles, values, and beliefs that determine the right and wrong behaviour of a person or group. In contrast, integrity refers to the quality of being honest and having strong moral principles and moral fortitude. Essentially, integrity comprises superior qualities that exist among individuals and these qualities are rooted in the principles of adherence to honesty and high moral practices. At the organizational level, integrity is reflected in the formulation and implementation of codes of ethics, client charters or work systems and processes as well as adherence to best work practices. For individuals who hold trust as public servants, integrity entails exercising the trust and authority entrusted to them in the public interest.

Integrity is derived from the Latin word: 'integer' which means comprehensive, perfect, and firm unity (Widang & Fridlund, 2003). Musschenga (2001) defined integrity as the internal consistency and coherence of a person's beliefs with his or her statements and actions. Integrity is an important concept in ethical reasoning because integrity is closely related to the formation and strengthening of good ethics as well as doing the right thing (Widang & Fridlund, 2003) . Thus, integrity is also defined as a belief in one's commitment and ability to maintain self-morality without any compromise (Gross, 2001). Integrity also describes elements of employee behavior and success that involve fair dealing, honesty, and reliability in the workplace (Mehrabian, 2000). Integrity shapes staff who have good behaviour and are free from negative counter behaviours such as stealing, vandalism, prolonging unauthorized breaks, and skipping work. Weakness of integrity will contribute to the collapse of moral values and the deterioration of an occupational profession (Arifin & Ahmad, 2016).

From the Islamic point of view, ethics encompass the right principles and values based on Al-Quran and the teachings of the Prophet Muhammad as well as numerous precedents set by Islamic jurists. For instance, there are many terms in the al-Quran which describe the concept of ethics including khayr (goodness), maslahat (public interest), birr

(righteousness), qist (equity), 'adl (equilibrium and justice), haqq (truth and right), ma'ruf (known, approved), nahi munkar (avoidance of bad and harmful things), and Taqwa (piety) (Haron et al., 2020). Among the guidelines of Islamic work ethic outlined by al-Maududi (1967) is, first, it educates every individual whether employer or employee to perform responsibilities morally. This can prevent them from falling into heinous acts such as cheating and corruption. Second, it is to distinguish the forms of employment that are categorized as good and bad, based on the Quran and Sunnah. Third, the principles and values of work ethic emphasized by Islam are universal. Thus, it can be accepted by the entire world community regardless of religion, skin colour, race, and ethnicity. Fourth, Islam is a religion that emphasizes security and prosperity, and it educates every individual whether employer or employee to perform responsibilities ethically. In other words, values shape morals, morals shape ethics, and integrity is the practice or outcome of strong moral and ethical principles and values (Haron et al., 2020).

The value of integrity is one of the main pillars in ensuring the effective and efficient delivery of government services. The implementation of ethics and integrity which is more effective can prevent integrity issues not becoming worst in the workplace. Integrity is an important element in the workplace (Bywater-Schulze, 2019). Integrity forms staff who have good behaviour and are free from negative counter behaviour such as stealing, vandalism, prolonging breaks without permission, and skipping work (Zainal et al., 2020). Therefore, ethics and integrity among civil servants are very important to be nurtured in order to produce a competitive and developed Malaysian nation.

Organizations including the government sector are constantly faced with various forms of threats from within and outside the organisation and these threats can affect the performance, productivity, and future of an organization. Statistics for the latest five years released by the Malaysian Anti-Corruption Commission (MACC) showed an increase in arrests, charges, and convictions in court involving civil servants. In 2020, during the COVID-19 pandemic, corruption cases involving civil servants continued to increase. A total of 422 investigation papers were opened against civil servants alone, involving 467 arrest cases, 256 court case charges, and 91 conviction cases involving civil servants (Berita Harian Online, 2022). Therefore, integrity issues need to be addressed more holistically, not only by punishing offenders, but the culture of ethics and integrity of the whole organisation needs to be improved.

Previous studies have shown that a higher level of ethics and integrity will lead to better organizational management performance and can reduce issues related to corruption, fraud, and mismanagement. Therefore, the main challenge of the country today is to address these problems and find mechanisms how to strengthen a culture of ethics and integrity. Ethics and integrity in public service must be demonstrated by civil servants through the exercise of the trust and authority entrusted to them in the public interest. If unethical and lack of integrity is allowed to continue without efforts to address it, it can destroy the trust of society and affect the image of public service and the country, and cripple strong corporate entities.

The Malaysian Government through the Malaysian National Institute of Integrity has also adopted various approaches to overcome challenges and obstacles and to ensure a smooth implementation of the policy. Key performance indicators are also outlined as Key Result Areas in creating a culture of integrity in Malaysian society, including the public sector, namely in terms of reports through seminars or forums.

The Malaysian Public Sector includes the Federal and State Governments, Statutory Bodies, and Local Authorities. In the last twenty years, there have been major changes and innovations being introduced into the public sector in order to deliver better services to the public. Hence, the commitment of civil servants plays a vital role to make sure that the implementations of government policies are well-executed and delivered to the public (Ismail, Ngah, Hassan, Abdullah, & Salleh, 2011).

This study focuses on a public sector organisation tasked with formulating strategies and programs for the improvement of the livelihood of a group of people. Symptoms of weakening of integrity exist in various aspects involving its administration and delivery of services to a group of people. Thus, the main objective of the study is to examine the level of ethics and integrity in the organisation by using the Corporate Integrity System Assessment Questionnaire (CIAQ instrument) with some adaptation.

LITERATURE REVIEW

Government initiatives on integrity

According to the latest Corruption Perceptions Index (CPI) by Transparency International, in 2021, Malaysia is placed 62nd among 180 nations surveyed with a score of 48. The CPI measures corruption on a scale of 0 (highest corruption) to 10 (lowest corruption). This has been a decrease in scores from 2020. According to the President of Transparency International Malaysia, Dr. Muhammad Mohan, the continued adverse reports on wrongdoings and poor governance by government officials are some of the reasons for the drop. He calls for a commitment by all Malaysians to preserve accountability and transparency (Mohan, 2022).

Table 1. Malaysia Ranking and CPI Score (2012-2021)

Year	Malaysia's Ranking Out of Country	CPI Score/Scale of (0-10/0-100)
2012	54/174	49/100
2013	53/177	50/100
2014	50/175	52/100
2015	54/174	50/100
2016	55/176	49/100
2017	62/180	47/100
2018	61/180	47/100
2019	51/180	53/100
2020	57/180	51/100
2021	62/180	48/100

Source: Transparency International

The corruption and abuse of power among government officials are similar to cancer that threatens to damage the government institution slowly (Bernama, 2020). Alarmingly, the statistics from the Malaysian Anti-Corruption Commission (MACC) revealed that from 2015 until October 2020, a total of 2607 civil servants were arrested for corrupt practices, thus implying that integrity violations in the country are indeed serious.

The Malaysian Government regards addressing the threat and problems of corruption as its main agenda and an ongoing commitment. Various initiatives have been undertaken by the government to combat and prevent corruption, abuse of power, and malpractices to ensure that Malaysians are able to live a quality life that is happy and peaceful. To achieve this, the government has taken a holistic approach involving all sectors that is the public and the private sectors, and also the participation of the civil society. The key anti-corruption legislation in Malaysia is the Malaysian Anti-Corruption Commission Act 2009 (MACCA). The legislation came into force on 1 January 2009. It applies both to the public and private sectors. The relevant authority in charge is the Malaysian Anti-Corruption Commission (MACC).

The government has also launched the National Anti-Corruption Plan (NACP) 2019-2023 on 29 January 2019, which aims to "Malaysia is known for Integrity, not corruption" and to build a corrupt-free nation that upholds transparency. With NACP, it is hoped that Malaysia will one day become a benchmark to combat corruption in the public sector (GIACC, 2019). In addition, the Integrity Unit is established in all federal and state government agencies with the Chief Integrity Officer (CIO) as head of the Integrity Unit to manage and implement initiatives pertaining to integrity. The government departments are also recommended to maximize internal oversight, enhance control of government projects, and manage government assets transparently and strictly act as an enforcement mechanism for integrity policies for the public service (Azmi, 2022).

Furthermore, there are many Federal statutory bodies in Malaysia, as reported by Saidin, Badara, and Ahmi (2019) which practise all relevant dimensions in international public sector governance best practices. This reflects the commitment of the government to address the problems of corruption. However, another study showed that Malaysian public servants exhibit deficiencies in their knowledge of corruption (Tajuddin & Musa, 2018).

Previous Literature

Many studies assess the level of ethics and integrity of public sector organisations and findings are compared to the present study. Sajari, Haron, & Ismail (2017) conducted a study on a public sector organisation. Questionnaires were distributed to the employees of the agency, and they were asked to rate on a scale of 1 to 5 their perceptions on a list of statements addressing the 12 dimensions. It was found that the level of ethics and integrity of the agency is 79%. This is considered quite high, implying that government efforts in the implementation of the national integrity agenda in the Malaysian public sector have shown some positive results. The study found that the highest score, was for the dimension "legal compliance, policies, and rules" (84%) indicating that the agency has done well in its effort to put in place the internal framework that provides guidance for ethical behaviour, and the lowest score is the dimension of "infrastructure" (66%), which shows that the structure in place, to report misconduct is not that well established. Also, their study shows that the higher the education level and work experience of an employee, the higher the perception of the level of ethics and integrity of the employee.

A study conducted by Zainal, Som & Mohamed (2020) compared the level of integrity of two public sector agencies. Both public sectors have shown that their overall scores are slightly above 50% which is 56% for PSA and 53% for PSB. These results indicate that they are beginning to implement ethics and integrity mechanisms in their organization to maintain the highest levels of transparency, integrity, and professionalism. It was found that the highest dimension was Vision and Goals with a PSA scoring of 73% and PSB scoring of 70%. The lowest dimension was Whistleblowing with a score of 40% for PSB and for PSA the lowest dimension was Confidential Advice and Support with a score of 47%.

They also conducted another study to compare the level of ethics and integrity in the public sector and private sector. They found that the public sector has a higher level of ethics integrity as compared to the private sector company. The overall score for the public sector is 78% with the highest score being the "vision and mission" (90%), and the lowest score is the "ethics and training and education" dimension (60%). In contrast, the overall score of level of ethics and integrity for the private sector is 60%, and the highest score (73%) is "vision and mission" (similar to the findings of the

public sector), and "accountability/corporate social responsibility". There are two dimensions with the lowest score at 46% for the private sector which are the "infrastructure" and "measurement, research, and assessment" dimensions. Based on the findings of the research, the public sector has shown much better performance in terms of its level of ethics and integrity compared to the private sector. This might be due to the early establishment of an integrity culture in the public sector as compared to the private sector. Yet, changing the structure of the organization is not enough to improve this situation. Malaysia's public and private sectors must transform into a reliable and efficient sectors by ensuring good governance and a proper assessment system. Enhancing the practices of an integrity system can help achieve the aspiration of stakeholders and ensure accountability in the public sector (Said, Alam, & Khalid, 2016).

Said and Omar (2014) assessed the level of corporate integrity system on two giant Government Linked Companies (GLCs) known as Company A and Company B using the same instrument. Company A is one of the leading GLC in Malaysia and a leading utility company, whereas Company B is a leading company in the healthcare industry. The study revealed that both companies score more than 50% (Company A=67%; Company B = 59%) indicating that these two GLCs are serious about initiating proper integrity mechanisms into their daily business activities to maintain high levels of transparency, integrity, and professionalism of corporate integrity system. Company A indicated that 67% of the total respondents agreed that their companies do have proper ethical integrity compared to Company B which is 50% slightly lower. However, both companies have a score of below 50% in "infrastructure" dimensions indicating that these companies may need to invest in financial and intangible resources annually to the ethics functions as a part of the organization's budget cycle and emphasize integrity infrastructure to support companies to carry out its integrity's goals effectively. Meanwhile, the "vision and mission" dimension has a higher score (79%) for Company A, and the "vision and mission" and "corporate social responsibility" dimension for Company B (70%).

Considering the previous studies, the present study identifies the level of ethics and integrity in a public sector organization based on the ranking in the twelve dimensions (CIAQ) by comparing previous studies of percentage level integrity. Husain (2020) stated that applying the theory of good governance in the organization will conduct management and behavior within an organization or individual that complies with the principles of faith, accountability, constructive leadership, integrity, and trustworthiness underpinned by the practice of consultation towards the achievement of justice. However, in this study, the twelve dimensions of integrity are suited for the assessment of influence levels of ethics and integrity in the organization (Dubinsky & Richter, 2009).

METHODOLOGY

Most research on the level of ethics and integrity uses the Corporate Integrity System Assessment Questionnaire (CIAQ instrument), developed by the Malaysian Institute of Integrity in 2010. The instrument was adapted from Dubinsky and Richter (2009). This study has also adapted the CIAQ to measure the level of ethics of a public sector organisation from the perspective of the employees of the organisation (Malaysian Institute of Integrity, 2010). There are 12 dimensions used to measure the level of ethics and integrity in this study which are (1) Vision & Goals, (2) Leadership, (3) Infrastructure (4) Legal Compliance, Policies, and Rules, (5) Organisational Culture, (6) Disciplinary and Reward Measures, (7) Whistleblowing, (8) Measurement, Research and Assessment, (9) Confidential Advice and Support Ethics, (10) Training and Education, (11) Ethics Communications, and (12) Corporate Social Responsibility. Selected previous research using the same instrument is discussed in the next section.

This study used SPSS software to analyze and interpret the data. The collected data were analysed using descriptive statistics to analyse the overall features of data while factor analysis was utilized to calculate data consistency in the study. Meanwhile, data reliability was measured by utilizing Cronbach's alpha test and data normality was examined by skewness and kurtosis test. Thus, this study used the quantitative approach using an e-survey distributed to all 850 employees in a public sector organisation with 554 responses (69%) received from the organisation. Cronbach's Alpha was used to test the reliability.

Table 2 shows the 12 dimensions of levels of ethics and integrity, the number of items for each dimension, and a description of each dimension. Top management including officers from integrity units of the public sector organisation was given the questionnaire to check for clarity and suitability of the items to the organisation. The changes resulted in a reduction from 214 items to 85 items. All 12 dimensions were said to be relevant to the organisation.

The respondents of the study are the employees of the public sector organisation, including from the headquarters office and departments of the organisation. They were asked to rate their agreement with the 85 items, on a scale of 1 to 5 as "1- strongly disagree", "2- disagree", "3- not sure", "4-agree", and "5- strongly agree".

Table 2. Items to Measure the Level of Ethics and Integrity and the Meaning of Each Dimension

Dimensions	Meaning
Vision & Goals (9 items)	A comprehensive approach to the concept of departmental ethics and integrity that should be applied in the structure, including formal statements related to the department's philosophy of ethical and moral conduct, and how these expectations are based.
Leadership (8 items)	Includes the responsibilities of the department's top leadership in shaping, guiding, and supporting the department's ethics and integrity initiatives. This examines how management is responsible for promoting ethics and integrity including the evaluation of the department's "Leadership by Example".

Infrastructure (6 items)	Refers to the way a department handles its ethical and integrity functions so that its goals can be implemented effectively. This includes staff and resources, to perform ethical and integrity functions.
Legal Compliance, Policies, and Rules (8 items)	Refers to the core laws, policies, rules, and guidance that comprise the legal framework for the organization's ethics and integrity system. It also includes compliance with the external legal framework.
Organisational Culture (8 items)	Refers to the culture of the organisation as a whole and how the organization promotes ethical behaviour in the context of the mission, vision, structure, and strategy of the organisation.
Disciplinary and Reward Measures (8 items)	Refers to the way the organisation sets and implements standards for ethical and integrity conduct. This dimension also identifies rewards and punishments, incentives that encourage ethical conduct, and disciplinary actions taken to limit and punish unethical work conduct.
Whistleblowing (6 items)	Refers to how the Department encourages individuals (inside and outside the organization) to inform and report on a questionable behavior
Measurement, Research, and Evaluation(4 items)	Refers to the way ethics and integrity are measured and encompasses the organisation's commitment to continuous improvement, based on benchmarking and other evaluation methodology
Confidential Advice and Support (7 items)	Explains how the organisation provides ethical advice in a private, impartial, professional, and independent manner to staff, supervisors, management, and other stakeholders.
Ethics Training and Education (7 items)	Includes ethics and integrity awareness, skills development training, and education, as well as the integration of such training into the overall development of all staff.
Ethics Communication (6 items)	Describe how ethics and integrity initiatives are explained and encouraged at the internal and external levels
Corporate Social Responsibility (8 items)	Refers to the Department's efforts to establish relationships within the community and stakeholders who have relationships with it.

FINDINGS AND DISCUSSION

A total of 554 responses (69%) were received from the data collected from April 5 to May 21, 2021 (see Table 4). Based on the findings of the demographic profile study of respondents, the majority of 484 respondents (88%) who answered the questionnaire are Muslim, followed by 18 Christian respondents (3%). Meanwhile, 52 respondents (9%) are believers in religions other than Islam, Christianity, Hinduism, or Buddhism. Most of the Respondents are in the age group of 30 years and above.

Most respondents are in the range of 36-40 years old, i.e., 143 people (25.8%). While, for the age group of 30 years old and below, there were 77 respondents (13.9%).

Of the total respondents, 204 (36.8%) people have academic qualifications at MCE/SPM/SPRV. There are 3 (0.5%) respondents who hold a master's degree which is the highest academic qualification among the respondents. Meanwhile, a total of 81 respondents (14.6%) are bachelor's degree graduates. Out of 554 Respondents, 57 (10.2%) respondents have an education level up to primary school or LCE/SRP/PMR/PT3 certificate. Table 3 shows the demographic profile of the respondents.

Table 3. Number of respondents and state/headquarters involved in the analysis

State & Headquarters	Number	%
Johor	50	9.03
Negeri Sembilan / Melaka	41	7.40
Selangor / Federal Territory	39	7.04
Kelantan / Terengganu	36	6.50
Perak / Kedah	76	13.72
Pahang	149	26.90
Public Sector Headquarters	163	29.42
Total	**554**	**100**

Table 4 shows the reliability of the questionnaire items using Cronbach's Alpha values. It shows that the Cronbach Alpha is 0.982 which exceeds the value of 0.70 (Nubally, 1998) to be considered reliable. This shows that the questionnaire has good reliability and can be used.

Table 4. Cronbach Alpha Reliability Test

Cronbach's Alpha	Cronbach's Alpha Based on Standard Item	No of Items
.982	.983	85

Analysis of the Level of Ethics and Integrity

Table 5 shows the overall score for each dimension of the level of ethics and integrity of the public sector organisation. It can be seen that respondents rate that the public sector organisation has a good vision & goals, legal compliance, policies and rules, and leadership. However, the organisation's organisational culture, disciplinary actions and rewards, and infrastructure were rated as the lowest 4 dimensions, indicating that the organisation needs to improve on these 4 dimensions. Overall, the public sector organisation's level of ethics and integrity score was at a moderate level with a score of 73.67%. This is in line with the study by Sajari, Haron, and Ismail (2017) and Zainal, Som, and Mohamed (2020).

Table 5. 12 Dimensions of Ethics & Integrity Overall Score

Dimensions of Ethics and Integrity Levels	Score	Level %
Vision & Goals (9)	3.97	79.47 %
Legal Compliance, Policies, and Rules (8)	3.82	76.33 %
Leadership (8)	3.80	76.05 %
Whistleblowing (6)	3.70	74.07 %
Measurement, Research, and Assessment (4)	3.68	70.67 %
Confidential Advice and Support (7)	3.66	73.65 %
Corporate Social Responsibility (8)	3.65	72.95 %
Ethics Training and Education (7)	3.63	72.67 %
Infrastructure	3.59	71.88 %
Ethical Communication (6)	3.59	71.73 %
Organisational Culture (8)	3.51	71.07 %
Disciplinary and Reward Measures (8)	3.55	70.99 %
Total Score / Level	**3.71 %**	**73.67 %**

It can be seen from Table 5 that Dimension 1 – Vision and Goal showed an overall score of 79.47%. Three main items that exceed 80% are "Ethical action is considered important for the continued success of the Department", "Ethical conduct is seen as a requirement in individual performance", and "Departmental Code of Ethics exists". All respondents agreed that ethical action is essential to the continued success of the department. However, item "Colleagues in my department has performance standards based on the department's core ethical values" got the lowest percentage of 76.60%. In this study, the "Vision and goals" dimension has the highest score reflecting that the organisation has given attention to ethics and integrity through its vision and goals within the organization. This is in line with the study by Zainal, Som, and Mohamed., N. (2020), and Said and Omar (2014).

This is followed by Dimension 2 – Leadership which showed an overall score of 76.05 %. This dimension examines how management is responsible for promoting ethics and integrity including the evaluation of the department's "Leadership by Example". The analysis showed that none of the items reached 80% and above. This shows that the management needs to portray better ethics and example. Respondents would like to see more members of their organisation to further improve ethics in the organisation through training courses related to ethics in management.

Dimension 3 – Infrastructure showed an overall score of 71.88%. The infrastructure refers to the way the department handles ethics and integrity including staff and resources to be more effective within the department. The analysis found that the item "There is an Integrity Unit in my department that is responsible for ethics and integrity activities throughout the department" is 80%, while other items need to be encouraged and require initiative from all parties. Respondents also agreed that all activities related to the ethics and integrity of the department are the responsibility of the Integrity Unit in their department. However, the respondents hope that Departmental Ethics will be recognized as a major discipline that requires specialized skills, knowledge, and experience

Dimension 4 – Legal Compliance, Policies, and Rules showed an overall score of 76.33%. This dimension refers to the core laws, policies, rules, and guidelines of the department's ethics and integrity system. It also includes compliance with the external legal framework. The analysis found that none of the items reached 80% and above. Through the analysis of this data, respondents would like to see their organisation update policies and regulations as well as distribute ready-to-use revised editions on a regular basis.

Dimension 5 – Organisational Culture showed an overall score of 71.07%. This dimension refers to the culture of the department as a whole and how the department promotes ethical behaviour in the context of the department's mission, vision, structure, and strategy. The results of the analysis found that none of the items reached 80% and above. Respondents agreed that the organisation is strongly committed to ethics and integrity. Nevertheless, more than half of the respondents felt unsafe talking about unethical behaviour in their organisation.

Dimension 6 – Disciplinary and Reward Measures showed an overall score of 70.99%. This dimension refers to how to set and implement standards for ethical and integrity conduct. The section also identifies rewards and punishments, incentives that encourage ethical conduct, and disciplinary actions taken to limit and punish unethical work conduct. The analysis found that none of the items reached 80% and above. Respondents agreed that their organisation would impose disciplinary action when necessary. However, the organisation needs to ensure fair treatment as 56.71% indicated Item "Unfair treatment, especially by the Management in my organisation is not addressed directly", whereas dimension "disciplinary action and reward" was found to have the lowest score of 70.99% as compared to the other dimensions. This suggests that when an employee's disciplinary misconduct occurs, it is not addressed or punished directly. With regards to the lowest score, previous studies showed mixed findings. Sajari, Haron, & Ismail (2017) found infrastructure to have the lowest score, Zainal, Som, & Mohamed (2020) found Whistleblowing for public sector A and confidential advice and support for public sector B. Zainal, Som, & Mohamed (2020) also found infrastructure and measurement of research and assessment to be the lowest dimension which is similar to Said and Omar (2014).

Dimension 7 – Measurement, Research, and Assessment showed an overall score of 73.65%. This dimension refers to the way ethics and integrity are measured and encompasses the organisation's commitment to continuous improvement, based on benchmarking and other evaluation methods. The analysis found that the public sector organisation department needs to further improve research to assess progress in addressing ethical issues and measure the impact of ethical violations on the achievement of the organisation's goals. Respondents would also like to see their organisation conduct an overall risk assessment on a regular basis. None of the items in this dimension reached 80% and above.

Dimension 8 – Confidential Advice and Support showed an overall score of 73.20%. This dimension refers to the organisation providing advice on ethics in a private, impartial, professional, and independent manner to staff, supervisors, managers, and other stakeholders. The analysis found that respondents agreed that staff in their organisation are encouraged to continue to speak with the management if they have questions about ethics, integrity, or compliance. However, respondents would like to see the establishment of a special unit to provide advice on ethics.

Dimension 9 – Ethics Training and Education showed an overall score of 72.67%. This dimension refers to ethics and integrity awareness, skills development training, and education, as well as the integration of such training into the overall development of all staff. The analysis found that respondents agreed that the training program on ethics focused on informing staff about policies and meeting legal requirements. However, respondents wish that industry experts be consulted in the formation of training related to ethics and integrity.

Dimension 10 – Ethics Communication showed an overall score of 71.73%. This dimension refers to describing how ethical and integrity initiatives are explained and encouraged at the internal and external levels. The analysis found that respondents agreed that the organisation provides information related to ethics and integrity in the form of printed brochures or on the organisation's website. However, respondents would like to see more activities provided by the organisation to discuss ethical issues and provide input to the organisation.

Dimension 11 – Whistleblowing showed an overall score of 74.07%. This dimension refers to the department encouraging individuals (within and outside the organization) to inform and report on questionable behaviour. The analysis found that respondents agreed that they were encouraged to submit complaints of any ethical violations to management. However, the respondents hope that the rights of the reporter of ethical misconduct would be protected by the organisation.

Dimension 12 – Corporate Social Responsibility showed an overall score of 72.95%. This dimension refers to the public sector organisation's efforts to establish relationships within the community and the stakeholders who have relationships with it. The analysis found that respondents agreed that the organisation encourages them to contribute time to social and environmental affairs. However, respondents would like to see the organisation provide financial resources to staff who contribute time and energy to various community projects.

Therefore, the public sector organisation needs to provide rewards and incentives to encourage ethical conduct and implement strict disciplinary action to punish unethical work conduct. This is important to avoid and reduce issues related to corruption, undiscipline, and misconduct in governance. The dimensions of "compliance with policies and rules" and the dimensions of "leadership" show a good level (76%) where the organisation has implemented rules based on the organisation's clear ethical values and integrity such as having an employee code of conduct or policy when dealing with people, and to be more transparent in their work. In terms of "leadership", the management of the public sector organisation has played a role by encouraging ethical behavior and also setting a good example as a model for public sector organisation employees. Leaders who have ethical characteristics may enhance an ethical culture in the organization. The dimensions of "infrastructure", "ethical communication", and "job culture" showed the same low score of 71%, although the public sector organisation has an Integrity Unit and is responsible for ethics and integrity activities but still needs to be improved in terms of having specific skills, knowledge, and experience in the ethics of the department. Similarly, public sector organisation should improve such ethical communication, among others, by organizing activities for staff to discuss ethics-related issues and provide input to the organisation even if there is information on the organisation's website (or static printed brochures) on ethics and integrity. The "organisational culture" dimension shows

that the public sector organisation has given an effective commitment to ethics and integrity but still needs to be given attention regarding personal safety in talking about unethical behaviour at the public sector organisation.

It can be concluded that the level of ethics and integrity of the 12 dimensions of the public sector organisation, statutory body, federal government, and GLC is above 50%. It shows that the public sector has implemented ethics and integrity in its daily activities. This study shows "vision & goal" dimension has obtained the highest score (79%) which is consistent with previous research (Said and Omar ; 2014: Zainal, Som, & Mohamed, 2020). This indicates that the public sector organisation has done well in its approach to ethics and integrity in the organization, including, its formal articulation of the underlying philosophy about ethical and moral conduct embedded in the organization. Meanwhile, the lowest scores dimension "disciplinary actions and reward" obtained by the public sector organisation shows that respondents wanted to see a fairer treatment where good behaviour is recognised and rewarded appropriately, whereas bad behaviour is treated accordingly.

CONCLUSION

This paper focuses on the analysis of the level of ethics and integrity of the implementation stage of ethics and integrity in a public sector organisation to increase awareness of integrity. The overall score for the level of ethics and integrity is 74%. Based on 12 dimensions, the highest-ranking score is vision and goals (79.47%). Meanwhile, the lowest score on the dimension is the measurement, research, and assessment (70.68%). This shows that the public sector organisation already has a robust approach to ethics and integrity in the organization. The lowest score for the "disciplinary action and reward" dimension indicated public sector organisation needs to relook policies and guidelines for discipline and reward so that it is in line with best practice. Besides that, a high commitment to providing integrity programs and ethical guidelines reflects a situation where the organization is less likely to fall a victim to corruption, crime, damage to reputation, and lack of trust amongst employees and employers. The study also found that the level of ethics and integrity had an influence on demographics. Older age, high academic qualification, and having experience of more than 5 years of work was found to significantly influence the understanding of ethics and integrity, whereby providing a higher level of ethical commitment and integrity compared to a younger age. The results of this study can serve as a guide to stakeholders whether in the public or private sector, in their efforts to implement ethics and integrity in their respective workplaces effectively. In today's challenging economic environment, most organizations face high pressure to maintain and improve performance and transparency in performing the tasks entrusted to them and to avoid misconduct in the organization.

Besides, integrity shapes staff who have good behaviour and are free from negative behaviours such as stealing, vandalism, prolonging unauthorized breaks, and skipping work. Weakness of integrity will contribute to the collapse of moral values and the deterioration of an occupational profession (Sapuan, Wahab, Sholihin, & Sawaluddin, 2020). Ethics and integrity in service must be demonstrated by civil servants through the exercise of the trust and authority entrusted to them in the public interest. If unethical and lack of integrity is allowed to continue without efforts to address it then it can destroy the trust of society, affect the image of employees, and the country, and cripple strong corporate entities. So, it can be understood that ethics and integrity among civil servants are very important to be nurtured to produce a competitive and developed Malaysian nation. The value of integrity is one of the main pillars in ensuring the effective and efficient delivery of government services. There is no doubt that there are a small handful of civil servants who have deviated from the real path and fallen into misconduct involving corruption.

There are always limitations in every study and so does this study. A limitation of this study is that it is confined to the examined demographics which are age, ethnicity, and gender. However, there are less observable elements in terms of skills, knowledge, experience, and professionalism which may give an impact on the level of ethics and integrity. Thus, this study would like to suggest for future research examine these diversities as independent variables that may impact the level of ethics and integrity. In addition, other factors influencing ethics and integrity can also be examined such as cultural environment (e.g., legal system, political system, position). Future studies may also use a case study to find an in-depth explanation to understand each of the 12 dimensions of the level of ethics and integrity. Each dimension could be examined to determine the reason for a certain score, like, as proven in this study, Disciplinary Reward and Measures have the lowest score.

Meanwhile, this study may contribute in terms of academics such as the development of programs to promote a culture of academic integrity which includes designing educational experiences to foster learning, better preparing students to fully meet their academic obligations, and highlighting the benefits of doing so, preventing the severity and consequences of dishonest actions, discouraging cheating, and establishing clear and efficient processes to sanction those students who are found responsible for academic breaches.

ACKNOWLEDGEMENT

REFERENCES

Al-Maududi, AA. (1967). *Islamic Way of Life*. Karachi: Islamic Research Academy.

Arifin, M. A. M., & Ahmad, A. H. (2016). Kepentingan budaya integriti dan etika kerja dalam organisasi di Malaysia: suatu tinjauan umum. *Geografia: Malaysian Journal of Society and Space*, *12*(9), 138-149.Azmi, S. M. M., & Ismail, S. (2022). Weaknesses of Malaysian public procurement: a review of auditor general's reports. Journal of Financial Reporting and Accounting

Berita Harian Online (2022). Penjawat awam perlu perkukuh integriti bendung rasuah. Retrieved from https://www.bharian.com.my/kolumnis/2021/04/807979/penjawat-awam-perlu-perkukuh-integriti-bendung-rasuah

Bernama (2020). Corruption: 'Silent Killer' of Civil Servants' Credibility. *The Sundaily*. December 9. Available online: https: https://www.thesundaily.my/local/corruption-silent-killer-of-civil-servants-credibility-MX5541538 (accessed on 9 May 2022)

Bywater-Schulze, A. (2019). Integrity in the public sector-A new professionals' perspective. *Public Sector*, 42(2), 21-22

Dubinsky, J.E., & Richter, A. (2009). *Global Ethics and Integrity Benchmarks*. The Carnegie Council.

Governance Integrity Anti-Corruption Centre (GIACC) (2019). *National Anti-Corruption Plan (NACP) 2019-2023*. Retrieved: http://integrity.my/giacc/wp-content/upliads/2019/01 National-Anti-Corruption-Plan-2019-2013. pdf

Gross, S. (2001). On integrity. *Psychodynamic Counselling*, *7*(2), 207-216. https://doi.org/10.1080/13533330110053603

Haron, H., Jamil, N.N., & Ramli, N. M. (2020). Western and Islamic Values and Ethics: Are They Different? *Journal of Governance and Integrity,* 12(1), 12-28

Husain, WAFW (2020). Insights: The Conceptual Framework For Buiding The World Class Good Governance Ethics. *Journal of Governance and Integrity*, 4(1), 1-5.

Ismail, R., Ngah, N. E., Hassan, I., Abdullah, T., & Salleh, A. (2011). The Perception of Integrity of Three Public Agencies in Kuala Terengganu. *World Applied Sciences Journal*, 12(Special Issue), 60–63.

Malaysian Institute of Integrity (2010*). Corporate Integrity Assessment Questionnaire (CIAQ).* Kuala Lumpur, Malaysia: Malaysian Institute of Integrity Retrieved from http://unpan1.un.org/intradoc/groups/public/documents/apcity/unpan047847.pdf

Mehrabian, A. (2000). Beyond IQ: broad-based measurement of individual success potential or "emotional intelligence". *Genet Soc Gen Psychol Monogr*, *126*(2), 133-239

Mohan, M. (2022). Malaysia drops 5 rungs in annual global corruption index (FMT, 25 January 2022). Accessed on 1 February, 2022 from https://www.freemalaysiatoday.com/category/nation/2022/01/25/malaysia-drops-5-points-in-annual-global-corruption-index/

Musschenga, A. W. (2001). Education for Moral Integrity. *Journal of Philosophy of Education*, *35*(2), 219-235. https://doi.org/https://doi.org/10.1111/1467-9752.00222

Saidin, S. Z., Badara, M.S., Ahmi, I., (2019). Assessment of the Governance Practices in Public Sector: Case Studies of Malaysian Federal Government Agencies. *Journal of Governance and Integrity*. Vol 3(2) 45-52

Sajari, A., Haron., & Ismail., I. (2017). Effectiveness of Quality of Chief Integrity Officer, Ethical Climate on the Level of Ethics and Integrity in the Malaysian Federal. *Journal of Governance and Integrity*, 3(1), 50-68

Said., J, & Omar., N. (2014). Corporate Integrity System: Comparative Analysis of Two Giant Government Linked Companies. Peer-Review under responsibility of the Accounting Research Institute, UiTM. Available online at www.sciencedirect.com. Accessed on 1 January 2022 from Corporate Integrity System: Comparative Analysis of Two Giant Government Linked Companies (sciencedirectassets.com)

Sapuan, M., Abdul Wahab, N., Sholihin, M., Sawaluddin, I.S. (2020) Human governance and firm success from western and Islamic perspectives. *Journal of Governance and Integrity,* 4(1), 56-63.

Tajuddin, A.F. & Musa, M., (2018). The relationship between socio-demographic factors and corruption knowledge among Malaysian public servants: An exploratory study. Journal of Governance and Integrity, Vol 1(2), 150-174.

Widang I, Fridlund B. (2003). Self-respect, Dignity and Confidence: Conceptions of Integrity Among Male Patients. *Journal of Advanced Nursing,* 42(1), 47.

Zainal, R. ., Md. Som, A. ., & Mohamed, N. . (2020). A Comparative Study on the Implementation of Corporate Integrity between Malaysian Public and Private Sectors Organization. *Environment-Behaviour Proceedings Journal*, *5*(SI1), 263-267

CONFLICT OF INTEREST

The author(s), as noted, certify that they have NO affiliations with or involvement in any organisation or agency with any financial interest (such as honoraria; educational grants; participation in speakers' bureaus; membership, jobs, consultancies, stock ownership, or other equity interest; and expert testimony or patent-licensing arrangements), or non-financial interest (such as personal or professional relationships, affiliations, expertise or beliefs) in the subject matter or materials addressed in this manuscript.

AUTHORS' BIOGRAPHY

Author's Full Name: Izawati Wook
Author's Email: izawati@usim.edu.my
Author Professional Bio:
Assoc Prof Dr Izawati is teaching at Faculty of Syariah and Law, Universiti Sains Islam Malaysia. She obtained her PhD degree in College of Law and Justice, Victoria University, Melbourne in 2015. She is also a holder of Bachelor of Law and Master of Comparative Laws degrees, both from International Islamic University, Malaysia. Her research interest is on indigenous peoples and the law.

Author's Full Name: Hasnah Haron
Author's Email: hasnahharon@usim.edu.my
Author Professional Bio:
Dato' Dr. Hasnah Haron is a Senior Academic Fellow at the Faculty of Economics and Mualamat, Universiti Sains Islam Malaysia. She was conferred a PhD from the University of Hull in 1996 with a specialisation in Auditing. She was formerly attached to Universiti Teknologi Mara, Universiti Sains Malaysia and Universiti Malaysia Pahang.Her research interests are in the area of Auditing, Education, Reporting, Governance and Ethics.

Author's Full Name: Rosli Shaari
Author's Email: roslisaari@usim.edu.my
Author Professional Bio:
Rosli Shaari is a Lecturer at the Faculty of Science and Technology, Universiti Sains Islam Malaysia. He graduated from Universiti Teknologi MARA (UiTM) for his Bachelor Degree and finished his Masters in Actuarial Science in Glasgow Caledonian University, Scotland, United Kingdom. His research interests are in the area of Demography, statistics, life contingencies, valuation and Modelling Takaful product.

Author's Full Name: Zulkiple Abd Ghani
Author's Email: drzulkip@usim.edu.my
Author Professional Bio:
Prof. Dato' Dr. Zulkiple is a Professor at the Faculty of Leadership and Management, Universiti Sains Islam Malaysia. He was conferred a PhD from the University of Edinburgh in 1996 with a specialisation in Da'wah and Media Studies. He was formerly attached to Universiti Kebangasaan Malaysia. His research interests are in the area of Da'wah and Media, İslamic Leadership and Management, and Marginalised society.

Author's Full Name: Abd Hakim Mohad
Author's Email: abdhakim@usim.edu.my
Author Professional Bio:
Dr. Abd Hakim Mohad is a Senior Lecturer at the Faculty of Leadership and Management, Universiti Sains Islam Malaysia. He was conferred a PhD from the Universiti Malaysia Sabah in 2012 with a specialisation in Sociology and Social Anthropology. Previously he was selected as one of the advisors for Institut Kajian dan Latihan Integrasi Nasional (IKLIN). His research interests are in the area of culture and change.

Author's Full Name: Arif Fahmi Md Yusof
Author's Email: fahmi@usim.edu.my
Author Professional Bio:
Arif Fahmi Md Yusof is an Associate Professor at the Faculty of Syariah and Law, Universiti Sains Islam Malaysia. He obtained a PhD from Victoria University, Melbourne, Australia. He focuses his research in animal welfare law, indigenous peoples and law, and legal education.