

Ethics Self Evaluation Toolkit App: A New Norm in Humanizing Governance

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Abstract

Ethical performance is crucial for corporate citizenship and can be enhanced only through individual and collective virtues. However, recurring incidences of corporate scandals have questioned corporate accountability. Best practices have been put in place to encourage governance although they seem quite ineffective and requires a paradigm shift towards human governance. This research proposes an ethics self-evaluation toolkit through a mobile application. The Ethics self-evaluation toolkit application (app) designed for an employee to self-evaluate and monitor ethical performance aims to: (1) identify the extent to which employees practice ethics at work; (2) determine the limitations faced by individuals in applying ethical decisions and (3) provide a support system to enhance employees' ethical behavior. There are two parties in this mobile app – the employee who self-evaluates at workplace and the employer who records the ethical performance. The employees will be able self-evaluate themselves in terms of responsibility and accountability and identify the extent to which they practice ethics at the workplace. On the other hand, the employer will be able to monitor and record the ethical performances of employees on an annual basis. The niche and user-friendly mobile app will allow every employee to be responsible and accountable for their actions in their respective roles. Hence this app will benefit both employees and employers. Additionally, it will enable organizations to create a bottoms-up approach to corporate governance rather than the current top-down approach thereby helping to reduce incidences of fraud.

Keywords— Ethics, Ethical Performance, Corporate Governance, Mobile App

I. INTRODUCTION

Globalisation and technological advancement have helped many organisations to grow rapidly in recent years. Amidst growth and power surge of corporations in the society, managers are expected to assume greater responsibilities towards their stakeholders. (Ntim, 2018). However, in many instances, such growth/expansion was achieved at the expense of human values and societal well-being. In the past two decades regulators have invested lots of resources and time in fixing gaps in governance to prevent fraud and scale up corporate integrity. Yet such investments provided no statistical significance in

countering unethical activities even by well established companies (Suh et. al. 2018).

Decades of deep corporate governance reforms worldwide, recurring incidents of governance failures, from Enron scandal in 1999 to more recent cases like Tesco, Toshiba, Wells Fargo and Steinhoff of which most are familiar household names, signaled that such corporate level reforms do little in terms of promoting morally responsible behaviour. The financial cost of fraud globally was estimated at around US\$5 trillion annually and expected to rise persistently in coming years (Gee and Button, 2019). Not to mention that COVID-19 is only

expected to heighten incentives to commit fraud (IFAC, 2020).

Existing governance guidelines are criticised for its generic nature and lack of an ethical perspective (Casson, 2013; Lode and Noh, 2018). Organisations often fall short of applying the “one-size-fits-all” guidelines to establish effective governance mechanism due to the differences in organisational structure, culture and business complexities (Yosinta, 2016). Empirical evidence show that the development of ethical values and moral character precede as well as compliment governance and strong corporate citizenship (Tyler et al., 2008). Most successful businesses will ensure strong foundation of its corporate governance and citizenship by ensuring high levels of commitment to ethical behavior and creating a balance between the needs of shareholders and the needs of the Society.

Corporate citizenship is a clear manifestation of four elements namely economic, ethical, legal, and discretionary responsibilities (Maignan et al. 1999). While economic, discretionary and legal aspects of organisations are clearly defined through standards and legal underpinnings, whereas ethical aspects have taken a backstage and stands ignored in decision-making process. To address the issue of ethical behaviour, it is important to take a normative approach emphasizing moral virtues and human values to inspire ethical decision-making (Salleh et al., 2010; Chun, 2017; Kress, 2017). However, ethics (virtues) and value (beliefs) propositions are under-explored globally.

In Malaysia, ethics self-evaluation toolkits have been proposed for government agencies, but they are (i) only meant for leaders and (ii) continue to remain paper based. This sets the motivation for this study as a self-evaluation toolkit will not only support the country's technology drive but also put it in place a bottoms-up approach to corporate governance.

In this context Malaysia is in no way different as unethical activities are still rampant. Several notable cases like Megan media holdings and Transmile group in Malaysia (Abdulla et. al.

2012; Omar et. al. 2014) have raised concern regarding ethical practices within Malaysian businesses. Another example includes Latex glove maker Brightway Holdings which was accused of ‘modern day slavery’ in December 2020 (Business and Human Rights resource Center, 2020). Top Glove, the worlds’ largest glove manufacturers were criticised and banned on the grounds of profiteering over ethics by US Customs and Border Protection (Reuters, 2021). Other infamous cases include Geneva Malaysia Sdn. Bhd.

over gold trading in 2019 and Tabung Haji dividend payment in 2017 over and above multiple bribery cases. Contrary to expectations, Shariah compliant companies subjected to Shariah screening processes did not show propensity to conduct activities in a more ethical and/or transparent manner (Alsaadi et al., 2013, Azam et. al. 2019). Similarly, the Corporate Ethical Identity embraced by Shariah-compliant companies did not reveal any exciting outcome either (Said et al., 2013). At the same time Malaysia is also trying to evolve as a developed nation by 2030 through technological advancement. Therefore, the objectives of this study are to:

- Identify the extent to which employees practice ethics at workplace.
- Determine how technology can benefit in gauging ethical performance.
- Provide a support system to enhance employees’ ethical behavior using a mobile app.

II. CORPORATE GOVERNANCE

The global financial crisis of 2008 had deliberated the need for top management to provide up-to-date strategic vision of organisations, stepping out of the narrow view of financial performance. Thus, good governance overarching financial performance, responsible business practices, stewardship, growth and sustainability are envisioned for modern businesses. However, unethical practices that invoke regrets later, are known to be associated with self-satisfaction and a boost in positive emotions (Ruedy et. al, 2013). Even though shared corporate identity, values, and

reputation could motivate staff to behave ethically (Trapp, 2010); the converse is also true. This may be the underlying reason, notwithstanding decades of deep corporate governance reforms worldwide, be it principles or rules-based, continuing corporate frauds/scandals persist. As a result, existing governance guidelines are criticized for its generic nature and lack of an ethical perspective (Casson, 2013; Lode & Noh, 2018).

While governance compliance is designed to instill integrity and creditability of corporations through public disclosures and monitoring controls, the resultant effect of increased regulatory changes turned out to be otherwise (Moore, 2012). To address the issue of accountability and ethical behavior, it is important to emphasize moral virtues and human values to inspire ethical decision-making (Salleh et al., 2010; Chun, 2017; Kress, 2017). Leading regulatory organizations, including OECD and UK Financial Reporting Council, advocated the importance of ethical culture and leadership in creating corporate value as best governance practices in their latest guidelines (Filabi & Bulgarella, 2018; Hirsch, 2019). Furthermore, various studies suggest that the normative approach extends beyond compliance obligations in creating good governance practices through the embodiment of ethical values in organizational culture (Evans et al., 2008), the demonstration of ethical leadership (Llopis et al., 2007). They also advocate the ability of virtuous individuals in making ethical judgement through “self-regulation” (Norman, 2011). The result of individual or collective virtuous actions should render organisations as strong corporate citizens.

III. CORPORATE CITIZENSHIP

Corporate Citizenship (CC) was modelled by Maignan et al. (1999) and has since been adopted by contemporary scholars (Wang, 2014). The four-dimension model includes a firm's economic, ethical, legal, and discretionary responsibilities. We endorse the economic responsibilities are overseen by various accounting standards and control

systems of the organisations. At the same time legal responsibilities are monitored by external monitoring authorities like watch-dog groups, auditors, rating authorities and similar. Discretionary responsibilities are potentialized by top management in making strategic decisions. As such the only component that has not garnered sufficient attention in academic literature is ‘Ethics’. CC refers to the obligation that corporations have towards society alongside their shareholders, complimented by good organizational governance.

Most successful businesses are typically built on a strong foundation of CC such that they portray a high level of commitment to ethical behaviour by incorporating social responsibilities in their economic decisions and operations (Miller, 1996; Maignan et al., 1999). More recently, researchers have enhanced the understanding of CC through ethical business behaviour (Davenport, 2000) by adopting ‘self-regulation’ and moving ‘beyond compliance’ (Norman, 2011) termed as virtue ethics.

Therefore, the exhortation that a self-evaluation tool kit development of a self-evaluation ethics toolkit will be helpful in humanising corporate governance and portraying organisations as true citizens.

IV. ETHICS SELF-EVALUATION TOOLKIT

Based on our arguments of weak governance and its impact on CC, we propagate the need for corporations to divulge into human governance taking a bottoms-up approach to corporate governance, as against the conventional top-down approach. Organizations aiming at sustainability must be able to measure employees' ethical performance and put in place necessary support system to hold individuals accountable for their respective actions.

We hypothesise that this can be done through a toolkit where employees will be able to use the tool kit to assess their weaknesses and the leaders will be able to put in place a support system to help employees address ethical dilemma. We propose that the ethics self-evaluation toolkit must be incorporated into annual employee performance evaluation as

part of the key performance indicator for improving one's behavior within the organizational environment and reduce the incidence of misdeeds. However, the toolkit should not be used as a tool to de-moralize individuals, but as a self-improvement tool for every individual to develop virtuous competence (Blok et al., 2016). It should be instead operationalized in educational programs to encourage personal reflection in overcoming ethical dilemma. The toolkit also contributes to encouraging ethics and moral awareness into corporate governance; and must be assessed alongside the intention to develop a robust ethical culture and ethical leadership that will lead to organizational commitment, environmental responsibility, social welfare and corporate sustainability.

Ethics self-evaluation toolkit is a technique to hold individuals responsible for their respective actions¹ It involves self-assessment of ethical dilemma faced by individuals in their day-to-day responsibilities and actions taken by individuals to reduce fraud incidences. Ethics self-evaluation toolkit is to be used to improve one's behavior within the organizational environment. Elements to be incorporated into the self-evaluation tool kit shall include an individual's role as a leader, employee, peer member as well as team member. It covers responsibilities such as communication, behavior, accountability, resource management, value creation, mentoring; all of which can become a basis for personal development goals or plans. The tool kit should promote responsible leadership, determining acceptable behavior in an organization, self-motivation, maximum tolerance levels, continuous improvements, creating value to stakeholders and effortless compliance of governance.

V. ETHICS SELF-EVALUATION TOOLKIT MOBILE APP

Considering advancement of technology and its contribution in organizational growth, the authors propose and have designed a mobile app for employees to self-evaluate and monitor ethical performance. There are two parties in this mobile app – the employee who self-

evaluates at workplace and the employer who records the ethical performance. The app will benefit both employees and employers. The employees will be able self-evaluate themselves in terms of responsibility and accountability and identify the extent to which they practice ethics at the workplace. On the other hand, the employer will be able to monitor and record the ethical performances of employees on an annual basis. The niche and user-friendly mobile app will allow every employee to be responsible and accountable for their actions in their respective roles. Additionally, it will enable organizations to create a bottoms-up approach to corporate governance rather than the current top-down approach thereby helping to reduce incidences of fraud.

VI. METHODOLOGY

This pilot study went through four stages and used a quantitative survey approach. The first stage involved determining whether a self-evaluation tool kit existed in the business sector in the country. It was observed through published sources that ethics self-evaluation tool kit did exist in some key sectors like the regulatory sector, financial sector and some professional bodies. However, the major limitation was that these toolkits measured the roles and responsibilities of the leaders².

In the second stage, a pilot survey was conducted to capture the perception of employees in using a self-evaluation toolkit. In the third stage a theoretical version of the toolkit was developed and tested for its acceptability through executive training programmes. The final stage involved developing a prototype to evaluate the usefulness and user-friendliness of the mobile app. The observations are provided and discussed in the next section.

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VII. ETHICS TOOLKIT APP

Using a purposive sampling technique, 50 respondents filled up the survey form which

was sent via google form. The 5-point likert scale was used to gauge participants' perception regarding the usefulness and user-friendliness of the app. A mix of responses were received from public and private sectors.

Figure 1 shows the gender dynamics of the respondents. As can be observed, 40% of the participants were male and 60% were female.

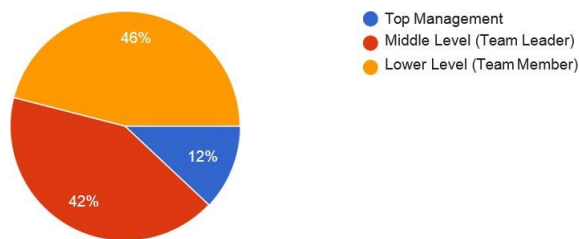


Figure 1: Gender diversity

Figure 2 shows that majority (64%) of the respondents were Gen Y and aged below 30 years old.

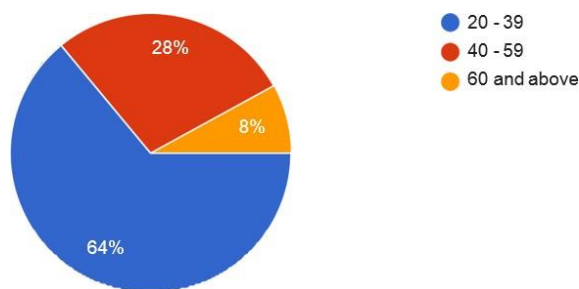


Figure 2: Age of Respondents

Figure 3 provides a spread of the type of industries covered in this pilot study. Most responses were provided by respondents from the financial sector, information technology and education sector although there were smaller contributions from other sectors including, trading, healthcare, engineering, telecommunications, logistics and Government linked companies (GLC). A good number of the respondents were in the financial sector (36%), education sector (24%) and GLCs (18%).

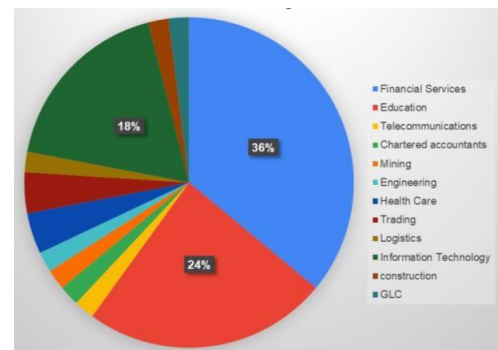


Figure 3: Industry analysis

Figure 4 shows the respondents' position in the organisation. Most of the responses were received from the middle level or lower-level management. There was almost equal participation from the lower and middle level management to whom basically the tool kit is actually targeted.

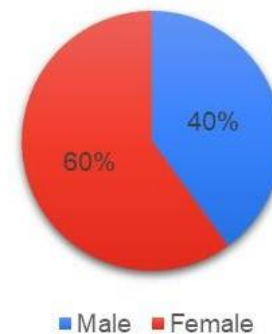


Figure 4: Organisational position

The second section in the survey sought some information to capture the respondents' perception on personal virtues and collective virtues. Four items were posed for both virtues. For personal virtues, the items asked were on personal integrity plan, open communication, seeking advise while making ethically challenging decisions and being open to views that differ across individuals. These items were adapted from Ruot (2019) and Hart et al. (2020). Figure 5 shows the responses.

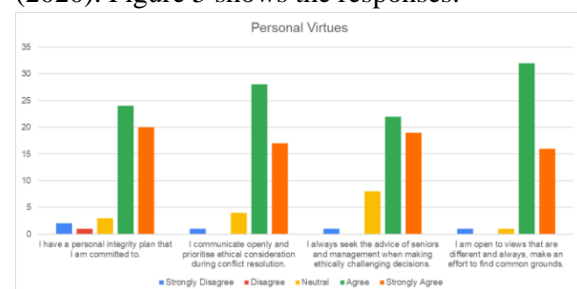


Figure 5: Personal virtues

It is noted that most (88%) of the respondents agreed/strongly agreed that they had a personal integrity plan to which they were committed. 90% of respondents also agreed/strongly agreed that they openly communicated during ethical dilemma while 82% of the respondents agreed/strongly agreed that they sought advice while making ethically challenging decisions and 96% of the respondents were open to differing views and make efforts to find common grounds. This suggests that individuals try their best to practice ethics in workplace at personal level. In other words, inherently, it seems, employees want to do the right things. Yet there are a minority (as evidenced in this study, atleast 10 to 15%) who don't seem to be practicing ethics at individual level.

With regards to collective virtues, the respondents were required to provide their views on having appropriate training for responsible use of resources, leaders leading by example, constructive criticism with the aim of grooming staff as well as allowing employees to openly communicate their views. These items were adapted from Gillespie et. al. (2020); Sheedy et. al. (2020).

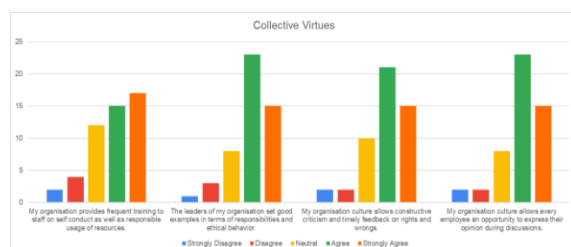


Figure 6: Collective Virtues

As observed from Figure 6, 64% of the respondents agree/strongly agree that they received regular training on responsible use of assets indicating that there are still many organisations that are not investing on providing the right staff training. 76% of the respondents agree/strongly agree that leaders are leading by example. 72% of the respondents agree/strongly agree that they received constructive criticisms and timely feedback on the rights and wrongs while 76% of the respondents believed organisation's culture allowed open communication and provided

employees the opportunity to express opinion explicitly.

Despite some positivity in the findings as discussed above, it can be observed that individual virtues which are comparatively positive among participants seem to be diluted in a collective environment. The number of respondents leaning towards disagreement of an ethical culture within organization is higher. This shows that the virtues and morals, although high at personal level, could get diluted if the environment does not allow them. Although individuals want to inherently do the right things, they could be forced to act otherwise either due to pressure or due to lack of knowledge. For example, not receiving the right training or not receiving timely communication with respect to organisation's expectations and similar.

However, it is unclear as to the hindrances or challenges faced by employees in employing personal virtues in a collective environment. An ethics self-evaluation tool kit is proposed to solve the issue. Also, employees, particularly younger generation are technology savvy and hence an app based toolkit can be useful for both the employee to highlight their challenges and for the employer to take the necessary steps to improve governance.

Figure 7 provides first screen preview of the mobile apps which shows an overview on the simple steps to use the mobile app as a self-evaluation tool-kit.

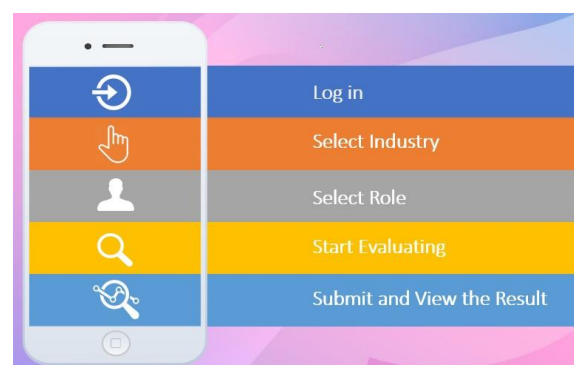


Figure 7: First screen Preview - Overview of the steps

Figure 8 demonstrates the second screen preview of the app where users are given clear instructions on what needs to be done once they log in. Next, they select their industry (this is optional and is basically used in companies that have multiple businesses). In the next step the employees choose their roles. Four options are available here namely leadership roles, team member role, peer member role as well as citizenship role. Once they have chosen a particular role the employees set their ethics key performance indicator (KPI) depending upon the extent of accountability in a particular role.

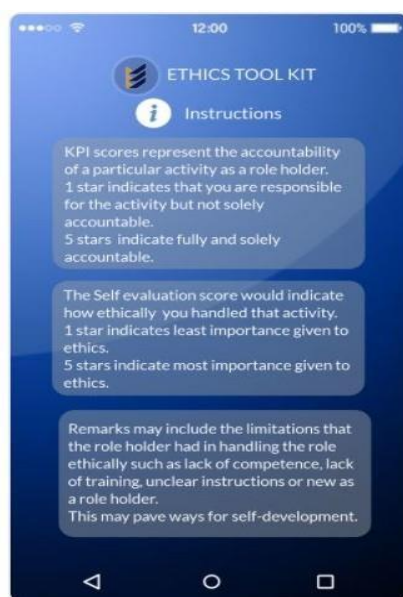


Figure 8: Second screen preview

For most organisations, the KPI is expected to be set at the beginning of the year by the employee. Considering that most employees have almost all the above roles to perform in their organisation, the app allows employees to choose multiple roles, assess their accountabilities and set their KPIs for ethical performance. At the end of the year the employees revisit the app and fill in the commitment they have demonstrated to each of the roles self-identified.

The actual ethical performance set by the employee may however differ from the targetted performance. Hence, the apps will be able to show this gap. The remarks column at the end of each role will allow employees to register their limitations in achieving their target.

The onus is on the employees to gather evidence to support their stance. The performance evaluators will hence be able to critically evaluate the shortcomings of the employee and be able to provide the necessary support system to enhance ethical performance of individuals.

In the third screen preview as can be seen from Figure 9, it can be seen that the employees can gauge where they stand in terms of ethical performance and efforts to improve on their lapses, if the lapses are not a cultural issue. The ultimate holder of this record would be the human resource department who can then assess employees for growth, given other performances of the employees.

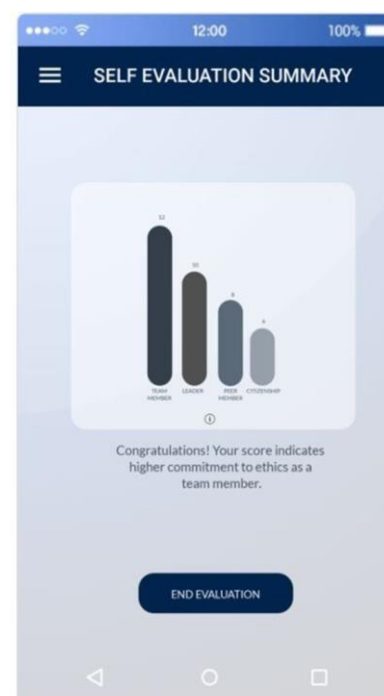


Figure 9: Third screen preview

In the final step it was important to determine the usefulness and user-friendliness of the app. The same 50 respondents were required to answer some items on usefulness and user-friendliness of the app. The findings are presented in Figure 10 and 11 respectively.

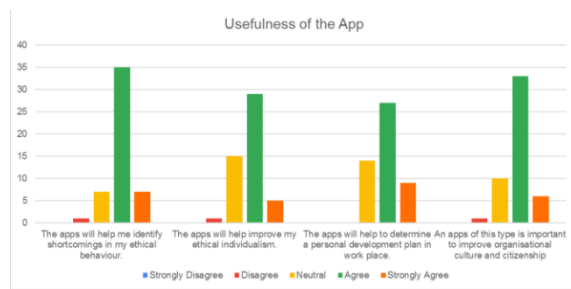


Figure 10: Usefulness of the app

For the usefulness, the questions sought respondents to state whether an app of this type would help them identify their ethical shortcomings, improve employees' ethical individualism, determine self-development plan and help to improve organizational culture and citizenship.

As can be observed from Figure 10 most respondents (84%) agreed/strongly agreed that the app will be useful in identifying shortcomings and in developing corporate culture. However, there was some uncertainty (at least 7 to 10% were neutral) with respect to improving ethical individualism and being able to arrive at a self-development plan. This could be, firstly, because employees are not familiar with such an app and secondly there could be speculation with respect to technology since technology can be abused which has been the reality in many cases. On a positive note there were hardly any disagreements demonstrating willingness of employees to use the tool-kit app.

For user-friendliness, questions asked revolved around convenience, fewer steps and perception of user-friendliness. As can be observed in Figure 11, most participants were positive in terms of user-friendliness of the app although there were a few who were unsure. This could be possibly because of unfamiliarity as to how an app will function practically in an organization. Similar to the usefulness, here again there were hardly any disagreements which indicates the willingness of the employees to adapt technology to evaluate ethics self- evaluation toolkit.

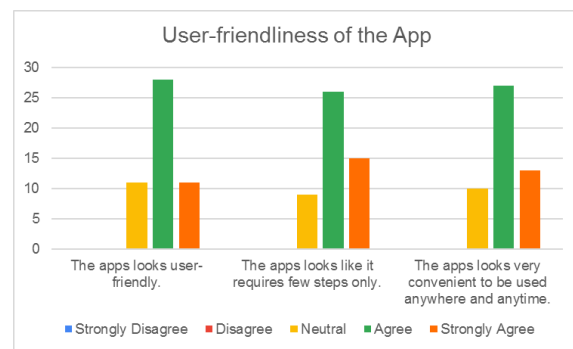


Figure 11: User-friendliness of the App

Broadly, the novelty of this app is that the mobile apps will compel every employee to be accountable to his organization and hence create a bottom-ups approach to corporate governance rather than top-down approach. This app also encompasses social values (i.e., virtues and morals), economy of scale (i.e., speed and efficient), and environmental consideration (i.e., green economy). The result input into the app will allow the management to make informed decision-making by collating the various individual best practices and incorporating them into a company's best practices while ultimately influencing industry best practices and creating an ecosystem for corporate citizenship.

VIII. CONCLUSION AND CONTRIBUTION

This study had three objectives (i) to identify the extent to which employees practice ethics at workplace; (ii) to determine how technology can benefit in gauging ethical performance; and (iii) to provide a support system to enhance employees' ethical behavior using a mobile app.

Based on our pilot study it is evident that employees are committed to ethics individually and are willing to do the right things. However, at collective level the extent of ethics practiced is comparatively lower suggesting cultural issues and hinderances that might lead to ethical compromises, partially explaining the reasons for corporate collapses in the last two decades. In this study, an app has been designed to measure and self-evaluate ethical performance and highlight support systems that can help employees practice ethics in their roles as a

leader/team member/peer member and citizenship commitment.

To sum up, fraud is a consequence of human greed coupled with lack of integrity and accountability, pressure to deliver corporate gain, and poor organisational ethics and governance. Malpractice is still a key concern globally, which can aggravate as a result of pandemic, if timely actions are not taken. Yet corporate leaders are expected to take full responsibility for the integrity of their organisation, with junior and middle-ranking staff not being held personally accountable for their actions. We argue that leaders must lead by example but ethics and integrity is every individual's responsibility.

The ethics self-evaluation toolkit app designed by the researchers puts the onus on every employee at every level in the company to uphold ethics and integrity. What sets the toolkit apart from other governing mechanisms is an emphasis on self-evaluation, personalising the items for each employee, and setting performance objectives that are reviewed annually. To enhance generalisability, the researchers sought input from employees in government, private organisations, public listed companies, professional bodies, monitoring authorities like the Security Exchange Commission and non-governmental organisations.

The practical contribution of this study is multi-fold. Firstly, it will help to develop integrity and honesty at workplace by using a self-evaluation tool-kit. Secondly, organisations will be able to nurture individual virtues that can eventually translate into collective virtues within organisations. Thirdly, this study will help to bond the people within the organisation through continuous interactions, mutual learning and work collectively towards the goals of the organization. Fourthly, reputation risk of the organization can be addressed through empathetic leaders and finally organisations can preserve talents for succession planning.

Like other governments across Southeast Asia, Malaysia considers good governance an essential prerequisite for achieving sustainable

economic development as well as for improving overall citizen well-being through cultivating personal ethical values. This work will contribute to the government's Transformasi Nasional 2050 (TN50) agenda by encouraging the ways in which employees and managers can behave with integrity as well as move towards Malaysian Shared Prosperity Vision 2030.

Future steps will also evaluate the feasibility of implementation in practice through the effective use of the toolkit app across all organisations in Malaysia.

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