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Profiling Online Self-Representation for Cyber Forensics: Anonymity And Ageism in Cyberspace
Dianne Lee Mei Cheong & Louis Sanzogni

Organizational Happiness Index (OHI): Conceptualization and Operationalization of Measurement among Employees in Services Industry
Muhamad Khalil Omar, Ridhawati Zakaria & Azzarina Zakaria

Ethical Codes as Instruments for Cooperative Sustainability
Nooraslinda Abdul Aris, Rohana Othman, Safawi Abdul Rahman, Marziana Madah Marzuki & Wan Mohd Yusof Wan Chik

Achieving Social Justice through Hybrid Rural and Urban Model of Community Based Tourism: A Conceptual Framework
Nuraisyah Chua Abdullah & Ramzyzan Ramly

The Relationship between Collaboration in Learning, Quantity and Timing of Feedback, and Self-Efficacy of Students in Higher Education
Chan Yuen Fook, Gurnam Kaur Sidhu, Suthagar Narasuman, Lee Lai Fong & Yap Bee Wah

Ethnic Identity in English Language Textbooks: Considerations for a Multicultural Society
Puspala C Suppiah & Ramesh Nair

Exploring ESL Lecturers' Perspectives on the English Preparatory Course under the MDAB Programme
Gurnam Kaur Sidhu, Chan Yuen Fook, Lim Peck Choo & Siti Hajar Aishah Mohd Azkah

Comparison of Visibility Threshold on Different Chromatic Contrast Objects
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- 1. Profiling Online Self-Representation for Cyber Forensics:
Anonymity and Ageism in Cyberspace** 1
Dianne Lee Mei Cheong
Louis Sanzogni
- 2. Organizational Happiness Index (OHI):
Conceptualization and Operationalization of
Measurement among Employees in Services Industry** 13
Muhamad Khalil Omar
Ridhawati Zakaria
Azzarina Zakaria
- 3. Ethical Codes as Instruments for Cooperative Sustainability** 29
Nooraslinda Abdul Aris
Rohana Othman
Safawi Abdul Rahman
Marziana Madah Marzuki
Wan Mohd Yusof Wan Chik
- 4. Achieving Social Justice through Hybrid Rural and
Urban Model of Community Based Tourism:
A Conceptual Framework** 45
Nuraisyah Chua Abdullah
Ramzyzan Ramly

5.	The Relationship between Collaboration in Learning, Quantity and Timing of Feedback, and Self-Efficacy of Students in Higher Education	59
	<i>Chan Yuen Fook</i>	
	<i>Gurnam Kaur Sidhu</i>	
	<i>Suthagar Narasuman</i>	
	<i>Lee Lai Fong</i>	
	<i>Yap Bee Wah</i>	
6.	Ethnic Identity in English Language Textbooks: Considerations for a Multicultural Society	77
	<i>Puspala C Suppiah</i>	
	<i>Ramesh Nair</i>	
7.	Exploring ESL Lecturers' Perspectives on the English Preparatory Course under the MDAB Programme	89
	<i>Gurnam Kaur Sidhu</i>	
	<i>Chan Yuen Fook</i>	
	<i>Lim Peck Choo</i>	
	<i>Siti Hajar Aishah Mohd Azkah</i>	
8.	Comparison of Visibility Threshold on Different Chromatic Contrast Objects	105
	<i>Saiful Azlan Rosli</i>	
	<i>Anis Zahirah Aladin</i>	
	<i>Nurulain Muhamad</i>	
	<i>Ai-Hong Chen</i>	
9.	Text Structures Affect Reading Speed	117
	<i>Shauqiah Jufri</i>	
	<i>Noor Halilah Buari</i>	
	<i>Ai-Hong Chen</i>	

ETHICAL CODES AS INSTRUMENTS FOR COOPERATIVE SUSTAINABILITY

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ABSTRACT

Numerous ethical breaches have made cooperatives, and their management endures pressure to improve their image and ethical performance. One of the ways identified is by adopting ethical codes. Codes are regarded as instruments to enhance social responsibility that contain open guidelines describing desirable behavior and closed guidelines prohibiting certain behaviors. Codes clarify the norms and values organizations seek to uphold. Regarded as social enterprises, cooperatives are compelled to scale up their operations for sustainability reasons towards positive contribution to the national economy. Past research on ethical codes affecting behavior, attitude and performance has yielded mixed results. In addition, there are very few studies devoted to cooperatives. This paper presents the results of scientific literature, highlighting how ethical codes and sustainability may progressively improve the cooperatives' image and reputation in the eyes of the stakeholders.

Keywords: *ethical codes, social responsibility, sustainability, cooperative*

INTRODUCTION

The origin and success of cooperatives were traced to their ability to achieve an economically efficient solution to moral problems (Fonteyne & Hardy, 2011). The International Cooperative Alliance (ICA) epitomized that cooperatives must protect members and stakeholders' interest with the best means to sustain their survival. As democratically governed economic organizations, the 'economic value' of cooperatives is created by people who voluntarily come together and cooperate to improve everyone's circumstance.

Despite being considered as ethical or morally-based organizations, numerous ethical breaches on cooperatives have been reported. Cooperatives began to be usurped by political motives, government interference, and special interests components. These constraints served to create a gap in the corporate governance of cooperatives against their original intent to serve and bring to a successful conclusion in the pursuit of the good life for members and society as a whole. This scourge has become a global phenomenon even while the United Nations (UN) actively supports the just initiative of the cooperative movement.

The preceding decades have witnessed news of cooperative failures and insolvency becoming commonplace. And in every post mortem and white paper reports, these collapses were attributed to the lack or absence of adequate prudent corporate governance to detect and thwart incompetent management, fraudulent and financial improprieties, abuses, conflicts of interest and myriad other felonious acts which eventually culminated in the downfall of these cooperatives. Cooperative failures and scandals have adversely impacted numerous economic institutions including among others, the markets, investors, business reporting regulations, legislative bodies and worse, its members. The ethical failure of the UK Cooperative Bank in 2014, for instance, had severely tarnished its image as an exemplary bank as a £1.5billion black hole was discovered in its balance sheet. In today's environment, commercialization and globalization appear to have usurped the principles and values upheld by the cooperatives.

As social enterprises (SEs), cooperatives encompass a diverse array of functions and projects that contributed to society and sustainability. SEs

provide the operational definition in which they offer a business venture, owned or operated by non-profit organizations that sell goods or deliver services in the market for the purpose of creating a blended return on investment. Mixed return on investment is the combination of performance of the financial investment, coupled with social, environmental and cultural benefits (Elson & Hall, 2012). Hence, it is believed that SEs tackle a wide range of social and environmental issues and operate in all parts of the economy.

Sustainability has become a widely used concept by organizations, governments and academic institutions, in the discussion of business ethics and the impact of business activities on society and the environment (Krishna, Dangayach & Jain, 2011). The escalating pressures from various stakeholders over the last 20 years have forced companies to incorporate sustainability strategies into their businesses. Several companies have even started to disclose information about social and environmental performance which could be a sign of the birth of sustainability reporting (KPMG, 2011). More recently, integrated reporting was introduced in promoting financial stability and sustainable development through improved linking of investment decisions, corporate behaviors and reporting (IIRC, 2013).

Although it is important to understand the possible linkages of ethics towards sustainable performance, there are surprisingly very few studies on this topic especially concerning cooperative organizations. In the context of developing countries like Malaysia, the literature on ethics and sustainability mainly focused on public listed companies. This paper is aimed at analyzing the relationship between ethical codes and sustainability through a general literature review. In particular, the research question addressed by this paper is: ‘how could ethical codes help to ensure sustainability or survival of cooperatives?’ To answer the research question, we used a scoping review to analyze how extent literature addressed the relationship between ethical codes and sustainability.

This study contributes to theory formation in management accounting literature, in particular by enriching the knowledge of the relationship between ethical codes and their influence in sustaining the cooperative sector as the third engine of economic growth.

LITERATURE REVIEW

Stakeholder pressure, regulations and higher customer demand are amongst the reasons businesses had begun to focus on environmental, social and ethics issues (Hansen, Zvezdov, Harms & Lenssen, 2015), which led to the development of the concept of corporate social responsibility (CSR), business ethics and sustainability management. These concepts were mostly dealt with in isolation but recent advances have witnessed efforts to find their integration.

Business Ethics and Ethical Codes

Ethics originates from the Greek word “ethos”, which means character, spirit and attitude of a group of people or culture (Loeb, 1971). According to the Oxford Dictionary, ethics is defined as (1) a system of moral principles by which human actions may be judged as good or bad, right or wrong; (2) the rules of conduct recognized in respect of a particular class of human actions. From an Islamic point of view, ethics is related to several Arabic terms including *ma'ruf* (approved), *khayr* (goodness), *haqq* (truth and right), *birr* (righteousness), *qist* (equity), *'adl* (equilibrium and justice), and *taqwa* (piety). The term that is most closely related to ethics in the Qur'an is *akhlaq* (Beekun, 1996) that encompasses what is right and wrong. Several characteristics in Islam like comprehensive, realistic, and balanced naturally influenced ethics.

There are two facets of ethics. First, ethics refers to well-founded standards of right and wrong that prescribe what humans ought to do, usually in terms of rights, obligations, benefits to society, fairness, loyalty or specific virtues. Secondly, ethics is also the study and development of one's ethical standards. It is a continuous effort of studying and examining moral beliefs and conduct, and striving to ensure that the individuals and the institutions we help to shape live up to the standards that are reasonable and solidly based. In light of globalization and numerous unethical behaviors of management, business ethics has emerged as a benchmark topic.

Business ethics is a specialized study of moral norms, standards and values to be applied to business policies, institutions and behavior that

requires organizations to be respectful of, and fair towards their employees in accordance with ethical principles agreed upon by society (Bayraktarоğlu & Yılmaz, 2012). Business ethics means ‘taking the right course’; which is consistent with accepted business practices, principles, norms and standards (Trevino & Nelson, 2011). Acting ethically takes into account all the morally correct factors of doing business. These include production, business processes, and a company’s behavior with its customers and the communities in which it operates. It is about doing the right thing in everything the company does. Five core values define the ethics of a company: integrity, understanding, excellence, unity and responsibility. Managers are expected to behave in line with ethical standards and responsibilities including serving the public and society, balancing stakeholders’ interests, acting with integrity while adhering to the laws and regulations, reporting accurately, adopting professional development, protecting the profession and making unbiased decisions (Khurana & Nohria, 2008).

In Islam, the essential rule in business is honesty and fair dealing resulting in a free and non-manipulated market. Businessmen, therefore, should be persons of high ethical principles who engage in trade and commerce in an appropriate manner (Beekun, 1996).

The terms ‘code of ethics’, ‘ethical policy’, ‘ethical guidelines’, ‘business conduct’, ‘operating principles’ and ‘statement of business practice and principle’ all refer to ethical codes (Preuss, 2008). Ethical codes enhance social responsibility as they typically contain open guidelines describing desirable behavior and restrictive language prohibiting undesirable behavior (bribery, conflict of interest, etc.). The codes clarify the norms and values an entity seeks to uphold and are different from the entity’s mission statement. Many authors have been suggesting ethical codes as a means of enhancing the ethical environment of an organization (G. Wood, 2002). Donaldson and Dunfee (1994) stated that codes provide a potentially helpful way forward in the matter of the systematic handling of values as it specifies the standards, guidance and behavior for employees (Schneider, Hanges, Smith & Salvaggio, 2003), managers and the organization as a whole (Rettab, Brik & Mellahi, 2009). The rationale for ethical codes in the development of human resource will help to educate the individual employees and provide them with a renewed sense of moral obligation and integrity (Hatcher & Aragon, 2000).

Corporate Social Responsibility

Carroll (1991) argues that researchers have shifted from social responsibilities to social responsiveness as a way of meeting various stakeholders' interest in an organization. By the time corporate social responsibility (CSR) pyramid was introduced, businesses had begun to adopt the three concentric circles covering the basic economic functions (growth, products, jobs), social values, priorities and improving the social environment. These three elements comprise the better-known sustainability. To enhance business understanding, elements of CSR and sustainability were framed to embrace the business responsibilities. As a result, the CSR pyramid in Figure 1 covers four types of social responsibilities namely economic, legal, ethical and philanthropic.

Businesses have a primary economic responsibility to "be profitable". Part of the sustainability element is economic viability to provide services and goods to society and also returns to the shareholders. The legal responsibility connotes that business operates not only to obtain profit but must also adhere to the laws and regulations stipulated by the regulators and governments. The legal responsibilities reflect a view of codified ethics which require businesses to operate in a just and fair manner. Ethical responsibilities embedded the standards, norms and values that are expected by the customers, employees, shareholders, investors, governments as well as the community. The ethical responsibility suggests all that is morally right in terms of products, services, operations, decision-making, etc. in order to avoid harm, ultimately leading to better performance, building a reputation of the business as a fair and just business. In the long run, ethical responsibility depicts the image of the business. The philanthropic responsibility encompasses corporate action in response to society's expectations that the business is a good corporate citizen. Many organizations have adopted this responsibility by for example, undertaking charitable programs for the unfortunate, or cleaning the seas and rivers or even adopting schools.

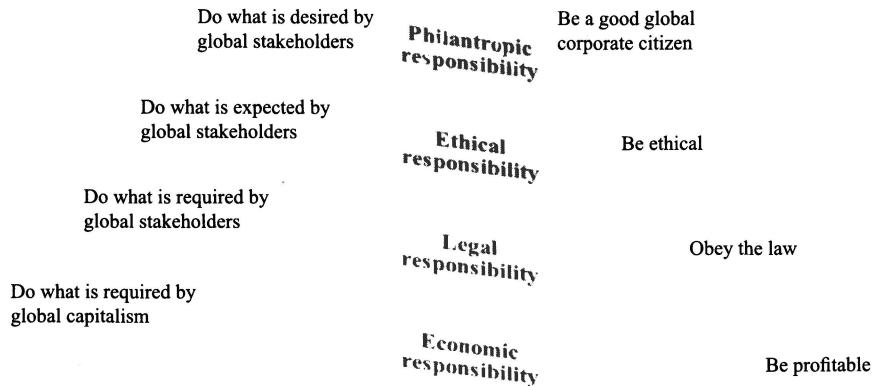


Figure 1: The CSR Pyramid Adopted from Carroll (1991)

Sustainability

Sustainability is based on a simple principle aiming at the justice of individual-nature-relationships and within the perspective of long-term tenure and an uncertain future. This is based on the premise that human needs for survival and well-being depend on the natural environment. It is broadly defined as meeting the needs of the present generation without compromising the ability of future generations to respond to their needs. Sustainability is a normative notion of how individuals should act towards nature or the environment and how they handle the society and the future. The concept thus centers on a balance between society, economy and environment. Sustainability is associated with satisfying a national economy's need for natural resources without compromising future generations (Luke, 2013).

Sustainable development which has been defined as 'development that meets the needs of the present without compromising the ability of future generations to meet their own needs' (United Nations, 1987) has been widely adopted by organizations, governments and academia. Achieving sustainable economy in the era of globalization incorporates corporate social responsibility (Carroll, 1991), corporate social performance (D. J. Wood, 1991), and corporate citizenship (Crane, Matten & Moon, 2008). In such

an environment the scope and commitment of management and owners, as two main stakeholders, expand.

Success in today's challenging world is no longer measured by short-term profit maximization. The growing importance of CSR and ethics has been seen as positive forces in striking for success. Sustainability together with CSR and ethics has emerged as new decisive managerial aspiration. This raised the need for CSR and ethics in achieving sustainability (Luke, 2013).

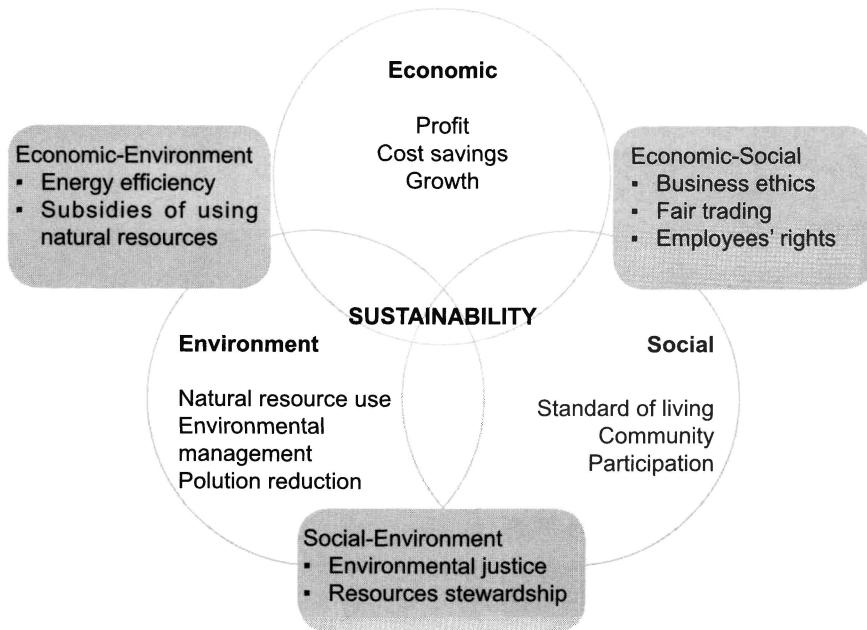


Figure 2: The Spheres and Interconnection of Sustainability Elements
Adopted from the University of Michigan (2002)

The triple bottom line concept associated with sustainability extends a business traditional financial reporting to performance reporting on sustainable development with the aim of ensuring efficient and developed corporate performance in terms of sustainability management (Christian N. Madu & Kuei, 2012). The three spheres of sustainability, as shown in Figure 2, showcase the inter-linkages between the economic and social, social and environment and environment and economic.

Cooperative organizations as Social Enterprises (SEs) not only have rights but also hold obligations to perform with the purpose of satisfying the interests of various stakeholders. The triple bottom line concept (Elkington, 1998), often called 3P – people, planet, and profit presents a standard of sustainability and sustainable economy. The linkages between ethics and sustainability by previous research confirm their positive relationship since ethics is the enabler of sustainable growth.

In recent years, there has been growing stakeholder pressure on private enterprises to become more transparent and to disclose information about their sustainability performance. The concept of sustainability underpins much of current UK's SE policy (Wallace, 2005) and SEs have been subjected to pressure to become more transparent about their operations, due to a general move to "professionalize" the sector, and changes in funding availability and mechanisms.

METHODOLOGY

The scoping of the literature review was conducted to point out the relationship between ethical codes and sustainability (Arksey & O'Malley, 2005). Five steps must be performed to complete the scoping method namely identifying questions, identifying relevant literature, selecting the literature, charting the data and collating, summarizing and reporting results. Scoping studies was chosen for reasons that the extent, range and nature of research activity cannot be defined firmly, and therefore, recognizing gaps seems necessary. As the aim of the study is to look at the relationship of ethical codes and sustainability, a general framework that could be applied to both concepts were chosen. Speziale and Klovien (2014) outline three components – technical and social, technologies and actor/ownership using this method in finding the relationship between CSR and performance measurement system (PMS).

RESULTS

The purpose of the analysis is to observe the relationship between business ethics and sustainability. As highlighted above, ethics is an essential aspect of conducting business in accordance to and within the lawful limits as

designated by regulations and acknowledged codes (Othman, Ishak, Arif & Aris, 2014). Although Carroll's (1991) CSR pyramid highlighted four responsibilities, ethics seems to bind all four responsibilities with the association made to the economics, social aspects and the environment that essentially comprises the sustainability elements. To be seen as sustainable, these two factors – ethics and sustainability must be integrated into strategy and decision-making to be considered as good corporate citizens. Adopting both in framing the sustainability strategy for cooperatives would promote a balanced and dynamic system that might foster profitability in the long run. The strategy enables support for the decision-making process that is in line with the cooperatives' primary objective of serving their members. The cooperatives sector in Malaysia as the third engine of growth is required to increase its contribution to national product, improve the socio-economic status of members, be concerned about the environment and be responsible corporate citizens (MCSC, 2010).

Measurements of ethics and sustainability elements have been a subject of dispute among researchers. The sustainability reporting (GRI, 2011) and integrated reporting (IIRC, 2013) have in general categorized the measurements into financial and non-financial measures. Financial or accounting measures are the “core” basis of performance reporting; while non-financial measures are aimed at monitoring companies’ long-term success and survival (Speziale & Klovien, 2014). It is claimed that a properly designed measurement of the non-financial section may detect weak signals, from both the external environment and internal processes, and provide a more timely view of the business (Arena & Arnaboldi, 2014). The organization success factors must drive the selection of measurement for ethics and sustainability and relate to its strategy. Ethical indices, as commented by Johnson (2013), provide an insight into future sustainability performance. The integration of financial and non-financial performance, as suggested by the integrated reporting and sustainability reporting, were aimed at enhancing accountability, stewardship, trust, and accessibility to information. The availability of such information will facilitate investors and stakeholders in making better decisions for better long-term investments.

In terms of ownership of ethics and sustainability, both are said to be the responsibility of management. Ethical tones typically come from the top (CIMA, 2010) and are embedded in the organization by the lower

levels via a proper communication channels. Stouten, van Dijke, and De Cremer (2012) in supporting this, state that although ethical behavior is the shared responsibility of the organization's stakeholders as a whole, it is clear that many initiatives rely heavily on management. Management is expected to behave with ethical standards and responsibilities including serving the public and society, balancing stakeholder's interests, acting with integrity while adhering to the laws and regulations, reporting accurately, endorsing professional development, protecting the profession and making unbiased decisions. This 'walk-the-talk' process will be seen as exemplary by the employees in instilling and upholding similar values. Corporate communication should adequately stress the importance of ethics; as in the long-run it will reflect the sustainability of the organizations. Evidence of the positive impact on society and the environment should be more than just lip service; they need to be written and communicated. Hence, all members of the organizations are responsible for their actions towards creating better performance and reputation of the organizations.

CONCLUSION

This study has highlighted the importance of ethics in sustaining organizations in today's dynamic business environment. Globalization and the vibrant business structure today are based not only on economic success but also on societal recognition. Value creation is regarded as important within the society as greater awareness is made available. In order to gain competitive advantage, cooperatives as business entities must be able to survive sustainably by focusing on the stakeholders. Ethics is pivotal in determining the success or failure of an organization as it affects the organization's reputation (CIMA, 2010). Ethics helps to define a business model that will thrive even in adversity: thus making sustainability essential for survival. Apart from an inward effect, businesses also affect the economic, ecological and societal environment by their operations. In this regards, it is time for cooperatives to take responsibility and reshape their operations in light of issues that are relevant to the society and integrate them closely with ethical principles.

It is often said that leadership by example is the most effective way to improve business ethics. To be appreciated, business ethics need to be

seen in the context of an organization-stakeholder relationship as it covers both the internal and external parties that are interested in the organizations. Cooperatives as social enterprises, consist of a variety of stakeholders and must assume the role of good citizens in realizing the national aspirations. A well formulated ethical business policy bring many benefits to the cooperatives as it limits the management's propensity to misbehave; provide guidelines for the employees to achieve better performance and hence create a better environment for the customers and suppliers.

The cooperative sector in Malaysia for instance has been engrained towards contributing to the national growth as a tool for improving the standard of living of their members, particularly the low-income earners as well as the society as a whole. A balance in the triple bottom line of economic, social and environmental aspects when maintained by cooperatives helps them sustain competitiveness even when there are market disruptions or industrial disturbances. This reflects the concern on sustainability, which could lead to growth, profitability, positioning, consistency and longevity.

Combining the ethics and sustainability would assist cooperatives in having their ethical codes that may ensure its economical-social sustainability sought after by the stakeholders. It might also signal commitment of cooperatives' management towards transparency, mutual respect and fairness.

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