Numerous incidences of unethical behaviours of auditors being reported globally have marked significant dishonours to the auditing profession. The incidences of audit failures have brought the issues of auditors’ ethical decision making quality and independence to the forefront and closely scrutinized. In auditing profession, the ethical decision making is a complex process due to the auditors’ fiduciary obligation to their audit clients and public. The requirements to meet the expectations within the auditing profession, the incidences of some wrongdoings involving the auditors stand as evidences that they are continuously making questionable professional judgments that have ethical overtones. A few studies conducted on the auditors’ ethical decision making provides a limited of ethical decision making models to explain certain effect of antecedent factors on the auditors’ ethical behaviour. Hence, based on the social cognitive theory (Bandura, 1986); Rest Theory (1986) and Jones (1991) Model, this thesis addresses this shortcoming by taking into account the combination effect of individual, professional environment and contextual factors on the auditors’ ethical decision making. The purpose of this thesis is twofold and was utilized with a two studies. The first study is used to answer the question of to what extent does the rigorousness of different types of auditors’ independence threats could influence the auditor’s ethical judgments. In addition, the moderating effect of auditors’ experience and mediating effect of moral intensity on auditors’ ethical decision making process. Specifically, the second study examines the extent of simultaneous effects of the self-interest threat (identified from the first study), moral intensity and personal ethical orientation on the auditors’ ethical behaviour through the multiple stages of the ethical decision making process. Overall, results of this thesis through the analysis of ANOVA and Structural Equation Modelling confirm the effect of the antecedent factors and the complexity of processes in auditors’ ethical decision making. This thesis provides a significant contribution to the existing knowledge in the ethical decision making area by extending the ethical framework within the auditing profession. This thesis provided some evidences on the interaction effects of the different types of auditors’ independence threats and auditors’ experience, the mediating effects of the moral intensity and the simultaneously effects of auditors’ personal ethical orientation, self-interest threat and moral intensity on auditors’ ethical decision making process. The findings reported in this thesis would be very useful to those in auditing profession as well as academia in the effort to improve the credibility and viability of the auditing field. In addition, the findings could also be of importance in providing guidelines for audit firms in developing and enhancing better ethical programs in order to promote and encourage auditors’ ethical decision making.

The growing role of computers and technology in the workplace has changed the office landscape dramatically and necessitated employees to be competent and knowledgeable in order to manage computers effectively. Nevertheless, this adaptation to technology creates anxiety prompting much research in the area particularly focusing on schools, universities and younger or elderly adults. Research into computer anxiety experienced in commercial organisations has been much neglected. This study fills this gap by examining and determining the level of computer anxiety, attitude towards computers and technology acceptance among employees in commercial banks. Survey data gathered from 377 employees in various commercial banks in Kuala Lumpur was used to compare relationships between the stated variables and to assess if demographic characteristics like gender and job category played a moderating role in such relationships. Results show that the Cronbach’s Alpha scores for all the variables were valid and acceptable. T-tests and Anova tests were conducted on computer anxiety and demographic profile of the respondents showed there are differences among the items tested. Analysis of correlations revealed significant negative relationships between computer anxiety and technology acceptance, computer skills, computer knowledge, computer applications and attitude towards computers. The multiple regressions analysis indicates that the most efficient model for explaining computer anxiety was
well understood and that unskilled staff are trained and given greater management and technical support. benefits from technological implementation at the workplace, practitioners must ensure that such implementations are Muslim consumers' anxiety and resistance to technology. This holds practical and managerial implications. To reap computer skills, technology acceptance and computer knowledge. The research contributes to better understanding today are whether and how to start with questions Muslims want assurance that the food they consume is a true manifestation of Islamic principles. Important questions halal certified food manufacturers have today are whether and how to start with halal supply chain management in protecting the integrity for the Muslim consumer and protecting their brand. The research problem can be defined as following: How to optimise halal food supply chains for certain product-market combinations? The aim of the research is to contribute to the body of knowledge on supply chain management by identifying the principles in the design and management of halal food supply chains. As halal supply chain management is a new phenomenon, the core of this research has an exploratory and qualitative approach, through in-depth interviews, a large discussion group and focus groups. However, in measuring the perception of the Muslim consumer, a consumer survey has been used. The foundation of halal supply chain management is direct contact between halal and haram, risk of contamination and perception of the Muslim consumer. For Muslim countries all three components matter, whereas for non-Muslim countries only direct contact with haram and risk of contamination need to be addressed in the design and management of halal food supply chains. Product characteristics (bulk versus unitised and ambient versus cool chain) and market requirements (Muslim versus non-Muslim country) influence the vulnerability of halal food supply chains. Vulnerability is reduced through simplifying the supply chain structure and establishing halal control activities and assurance activities in logistics business processes. Vulnerability can be avoided in (parts of) the supply chain by having dedicated logistics infrastructure, like a dedicated halal warehouse and transport, or through containerisation at a lower level. This research proposes an integral framework for the design and management of halal food supply chains, called the Halal Supply Chain Model. The Halal Supply Chain Model consists of the following components: halal policy, supply chain objectives, logistics control, supply chain resources, supply chain network structure, supply chain business processes and halal supply chain performance.

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The rapidly changing business environment requires organizations to gain unique and sustainable competitive advantages over their competitors. Recognized as a source of competitive advantage, effective human resource management practices (HRM practices) clearly play a vital role in the success of any organization. As the knowledge economy demands for quality human resources, human resource management is called to play a more strategic role in facilitating learning in the organization, particularly in building learning organization. The objectives of this study are: (1) to examine the level of HRM practices in manufacturing organizations; (2) to investigate the relationships between HRM practices and building of learning organization; and finally (3) to examine leadership styles as moderator the relationship between HRM practices and building a learning organization. Based on the resource-based view theory, this study hypothesized that HRM practices would positively influence in the building of a learning organization. Data were collected using mail questionnaires sent to middle managers and non-executive employees of manufacturing organizations in Malaysia. A total of 150 usable responses were obtained and used for the purpose of analysis. Based on the mean scores, results revealed that HRM practices were highly practiced in the surveyed organizations. Results of multiple regressions indicate positive and significant relationships between performance-based pay, performance appraisal procedure, promotion and staffing on various learning organization dimensions. Hierarchical regression was utilized to test the impact of

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**Name:** Marco Tieman  
**Title:** The Application Of Halal In Supply Chain Management: Principles In The Design And Management Of Halal Food Supply Chains

**Faculty:** Business Management  
**Supervisor:** Associate Prof. Dr. Maznah Che Ghazali (MS)  
Prof. Dr. Ir Jackuan Der Vorest (CS)

Muslims want assurance that the food they consume is a true manifestation of Islamic principles. Important questions halal certified food manufacturers have today are whether and how to start with halal supply chain management in protecting the integrity for the Muslim consumer and protecting their brand. The research problem can be defined as following: How to optimise halal food supply chains for certain product-market combinations? The aim of the research is to contribute to the body of knowledge on supply chain management by identifying the principles in the design and management of halal food supply chains. As halal supply chain management is a new phenomenon, the core of this research has an exploratory and qualitative approach, through in-depth interviews, a large discussion group and focus groups. However, in measuring the perception of the Muslim consumer, a consumer survey has been used. The foundation of halal supply chain management is direct contact between halal and haram, risk of contamination and perception of the Muslim consumer. For Muslim countries all three components matter, whereas for non-Muslim countries only direct contact with haram and risk of contamination need to be addressed in the design and management of halal food supply chains. Product characteristics (bulk versus unitised and ambient versus cool chain) and market requirements (Muslim versus non-Muslim country) influence the vulnerability of halal food supply chains. Vulnerability is reduced through simplifying the supply chain structure and establishing halal control activities and assurance activities in logistics business processes. Vulnerability can be avoided in (parts of) the supply chain by having dedicated logistics infrastructure, like a dedicated halal warehouse and transport, or through containerisation at a lower level. This research proposes an integral framework for the design and management of halal food supply chains, called the Halal Supply Chain Model. The Halal Supply Chain Model consists of the following components: halal policy, supply chain objectives, logistics control, supply chain resources, supply chain network structure, supply chain business processes and halal supply chain performance.

**Name:** Norashikin Binti Hussein  
**Title:** Human Resource Management Practices In Building Learning Organizations: A Study Of Large Manufacturing Organizations in Malaysia

**Faculty:** Business Management  
**Supervisor:** Prof. Dr. Hjh. Noormala Binti Amir Ishak (MS)  
Prof. Dr. Fauziah Bt Noordin (CS)

The rapidly changing business environment requires organizations to gain unique and sustainable competitive advantages over their competitors. Recognized as a source of competitive advantage, effective human resource management practices (HRM practices) clearly play a vital role in the success of any organization. As the knowledge economy demands for quality human resources, human resource management is called to play a more strategic role in facilitating learning in the organization, particularly in building learning organization. The objectives of this study are: (1) to examine the level of HRM practices in manufacturing organizations; (2) to investigate the relationships between HRM practices and building of learning organization; and finally (3) to examine leadership styles as moderator the relationship between HRM practices and building a learning organization. Based on the resource-based view theory, this study hypothesized that HRM practices would positively influence in the building of a learning organization. Data were collected using mail questionnaires sent to middle managers and non-executive employees of manufacturing organizations in Malaysia. A total of 150 usable responses were obtained and used for the purpose of analysis. Based on the mean scores, results revealed that HRM practices were highly practiced in the surveyed organizations. Results of multiple regressions indicate positive and significant relationships between performance-based pay, performance appraisal procedure, promotion and staffing on various learning organization dimensions. Hierarchical regression was utilized to test the impact of

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*(MS) = Main Supervisor  
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