### UNIVERSITI TEKNOLOGI MARA

# DETERMINANT FACTORS OF ETHICAL JUDGEMENTS AMONG OFFICERS IN A HIGHER EDUCATION INSTITUTION

## MUHAMAD SAFWAN BIN SARIFBUDIN

**Master of Accountancy** 

January 2023

#### **AUTHOR'S DECLARATION**

I declare that the work in this dissertation was carried out in accordance with the regulations of Universiti Teknologi MARA. It is original and is the results of my own work, unless otherwise indicated or acknowledged as referenced work. This dissertation has not been submitted to any other academic institution or non-academic institution for any degree or qualification.

I, hereby, acknowledge that I have been supplied with the Academic Rules and Regulations for Post Graduate, Universiti Teknologi MARA, regulating the conduct of my study and research.

Name of Student	:	Muhamad Safwan bin
		SarifBudin
Student I.D. No.	:	2021971271
Programme	:	Master of Accountancy – AC700
Faculty	:	Accountancy
Dissertation Title	:	DETERMINANT FACTORS OF ETHICAL
		JUDGEMENTS AMONG OFFICERS IN A HIGHER
		EDUCATION INSTITUTION
		$\bigcirc$
Signature of Student	:	<del>Car</del> .

Date

: January 2023

#### ABSTRACT

The dedication of an institution to an academic integrity culture raises the bar for any academic activity, fosters academic trust, and attracts and produces honest and responsible people in the community. A good academic integrity policy statement should serve as a road map for an institution to define its approach to academic misconduct. It should be particular, focusing not only on the discovery of academic misconduct and corresponding sanctions but also on preventative actions. Given the shortcomings of present policies' detection and reactive tactics, creating and implementing a preventive strategy for academic misconduct would appear to be a fairer goal. Furthermore, because a poorly written policy may cause more harm than good, institutions should seek the advice of specialists to assist them in their efforts to maintain academic integrity. Applying Hunt and Vitell theory, the objective of this study is to examine the ethical judgments in relation to organizational ethical climate, deontological evaluations of rules compliance and teleological evaluations of perceive consequences. Data were collected from 220 officers from Universiti Pendidikan Sultan Idris (UPSI) and analyzed using SPSS statistics version 27. The results confirmed that organizational ethical climate, deontological evaluations, and teleological evaluations have a significant impact on ethical judgements, as was expected. This study provides the management with important insights for changing the ethical judgements and behavior of officers, thereby promoting ethical conduct in the workplace. Therefore, it is envisaged that improving ethical judgements among the officers will restore the public's trust in the higher education and, as a result, align with the country's aim to eventually become a corrupt-free nation.

Keywords: Education Institution, Organizational Ethical Climate, Deontological Evaluation, Teleological Evaluation, Ethical Judgement.

#### **TABLE OF CONTENTS**

AUT	HOR'S DECLARATION	ii
ABS	ТКАСТ	iii
TAB	LE OF CONTENTS	iv
LIST	<b>COF TABLES</b>	viii
LIST	C OF FIGURES	ix
LIST	<b>COF ABBREVIATIONS</b>	X
СНА	PTER ONE: INTRODUCTION	1
1.1	Introduction	1
1.2	Research Background	1
1.3	Problem Statement	2
1.4	Research Objectives	3
1.5	Research Questions	4
1.6	Significance of Study	4
	1.6.1 Theoretical Significance	4
	1.6.2 Practical Significance	5
1.7	Scope of The Study	5
1.8	Organization of The Study	6
СНА	PTER TWO: LITERATURE REVIEW	7
2.1	Introduction	7

2.2	Overview of Higher Education Institution	7		
2.3	Underpinning Theory of Ethical Judgement	10		
2.4	Ethical Judgement			
2.5	Organizational Ethical Climate			
2.6	Deontological Evaluations			
2.7	7 Teleological Evaluations			
2.8	Hypotheses Development	16		
	2.8.1 Organization Ethical Climate and Ethical Judgements	17		
	2.8.2 Deontological and Teleological Evaluations on Ethical Judgements	18		
2.9	Summary	18		
СНА	PTER THREE: RESEARCH METHODOLOGY	20		
<b>CHA</b> 3.1	PTER THREE: RESEARCH METHODOLOGY Introduction	<b>20</b> 20		
3.1	Introduction	20		
3.1 3.2	Introduction Research Design	20 20		
3.1 3.2	Introduction Research Design Population and Sample Selection	20 20 21		
3.1 3.2	Introduction Research Design Population and Sample Selection 3.3.1 Population	20 20 21 21		
<ul><li>3.1</li><li>3.2</li><li>3.3</li></ul>	Introduction Research Design Population and Sample Selection 3.3.1 Population 3.3.2 Sample Size	20 20 21 21 21		
<ul><li>3.1</li><li>3.2</li><li>3.3</li><li>3.4</li></ul>	Introduction Research Design Population and Sample Selection 3.3.1 Population 3.3.2 Sample Size Data Collection	20 20 21 21 21 21 22		
<ul><li>3.1</li><li>3.2</li><li>3.3</li><li>3.4</li></ul>	<ul> <li>Introduction</li> <li>Research Design</li> <li>Population and Sample Selection</li> <li>3.3.1 Population</li> <li>3.3.2 Sample Size</li> <li>Data Collection</li> <li>Measurement of Variables</li> </ul>	20 20 21 21 21 21 22 23		
<ul><li>3.1</li><li>3.2</li><li>3.3</li><li>3.4</li></ul>	Introduction Research Design Population and Sample Selection 3.3.1 Population 3.3.2 Sample Size Data Collection Measurement of Variables 3.5.1 Dependent Variable: Ethical Judgement	20 20 21 21 21 21 22 23 23		
<ul><li>3.1</li><li>3.2</li><li>3.3</li><li>3.4</li></ul>	<ul> <li>Introduction</li> <li>Research Design</li> <li>Population and Sample Selection</li> <li>3.3.1 Population</li> <li>3.3.2 Sample Size</li> <li>Data Collection</li> <li>Measurement of Variables</li> <li>3.5.1 Dependent Variable: Ethical Judgement</li> <li>3.5.2 Independent Variables: Organizational Ethical Climate (OEC)</li> </ul>	20 20 21 21 21 21 22 23 23 23 24		