The Role of Ethics in Corporate Governance

(Peranan Etika dalam Tadbir Urus Korporat)

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ABSTRACT

The purpose of this paper is to explore the role of ethics in corporate governance. The research is situated within an interpretive approach. The interview technique was employed to explore the issue. Interviews were conducted with 13 experts who were involved in the reform of Malaysian corporate governance. The experts were selected based on their expertise and experience. Three themes emerged in respect of the main role of ethics in corporate governance: corporate governance is a code of ethics, corporate governance is inclusive of ethics, and ethics is an affiliate of corporate governance. The research has contributed in enhancing the understanding of corporate governance by shifting the focus from a structural perspective to a moral perspective and manages to highlight the contradictions that lie within the understanding of corporate governance in moral perspective.

INTRODUCTION

This study explores the role of ethics in the context of the corporate governance system. The working definition of corporate governance is derived from the Malaysian Code on Corporate Governance (Finance Committee of Corporate Governance 1999:11), which identifies corporate governance as a structure and process that guide companies into achieving the necessary high standards of corporate behaviour. The working definition of ethics, on the other hand, is derived from Fisher (2004) who asserts that ethics mean doing the right thing.

This paper highlights that, at present, corporate governance is generally legalistic in nature that codes, guidelines and regulations are put in place to oversee corporate governance. Much of the structure and process designed to guide corporate behaviour in Malaysia, in particular the Malaysian Code on Corporate Governance (MCCG), focuses on ensuring corporations comply with corporate governance rules, guidelines and regulation. Some scholars (Arjoon 2005; Cooper 2004) also tend to veer towards such a worldview of corporate governance. Recent revamps of the codes, such as the Sarbanes Oxley Act (SOX) 2002 and revised MCCG 2007, also appear to impose compliance as a way and means to improve the governance system. For example, SOX 2002 imposes measures, such as a ban on non-audit services by outside auditors and implementation of the directors’ code of ethics, to strengthen the powers of audit committees. The revised MCCG 2007 imposes rules on board qualification, the role of committees, internal audit functions (IAF), and role of the audit committee to improve corporate governance practices among Malaysian public listed companies. In other words, the improvements made to corporate governance rules and regulations indicate mere structural modifications of the system.

Because the construction of the corporate governance system is primarily made by focusing on legal processes and structures to ensure compliance, the moral aspect is argued by many to be absent or limited. Such limitations, according to Arjoon (2005) for example, are inadequate...
to support the present ambit of corporate governance to motivate good corporate behaviour. On that ground, this paper intends to explore the experts’ perceptions of the role of ethics in the context of corporate governance. This paper seeks to provide an overview of corporate governance outside the scope of financial performance. Through the extensive empirical evidence in the field of corporate governance relating corporate governance to financial scope, this paper aims to establish a basis for the further exploration of corporate governance from a behavioural perspective by moving research agendas toward a wider scope in the examination of corporate governance issues. Such a move will have the potential to provide feedback and guidance to practitioners, regulators and educators.

This paper is organised as follows: a brief review of the literature to establish the research question that underpins the context of the research issue is offered. Next, an explanation of the research process undertaken is deliberated in the methodology section. This is followed by the findings and discussion of the study. Lastly, concluding remarks of the research and suggestions for future research are prescribed.

LITERATURE REVIEW

Early theoretical developments in corporate governance were predominantly focussed upon economics, emphasising the financial benefits of corporate governance. Agency theory, being the pioneer theory in this respect, emphasises financial benefits as the ultimate focus of corporate objective. Later, governance theories began focusing on the maximisation of wealth as the objective of corporations. For example, the stakeholder theory and the stewardship theory postulate that the objective of governance is to maximise the wealth of the shareholder, and safeguard the interest of other stakeholders. Although an element of moral obligation is noticed in relation to the stakeholder and stewardship theories, the rigour of moral obligation is not explicit. In general, these early theories positioned academic contributions towards a single governance perspective, i.e., the generation of wealth through profit maximisation. Consequently, corporate governance framework was developed and understood as a system of structures and processes to achieve economic gain, i.e., financial benefit.

Driven by the desire to impress investors with attractive financial gain, corporations are said to report high compliance with governance rules and regulations. Empirical evidence in respect of governance indicates that codes, rules and regulations are used as indicators to evaluate corporate compliance (Webb 2007; Valenti 2008). Specific indicators, such as board structure, audit, board of directors, CEO duality, role of institutional investors, ownership structure and role of audit committee, are identified as measures to evaluate corporate governance compliance. For example, Valenti (2008) uncovered a significant effect of the SOX 2002 on companies’ corporate governance practices, which were measured by board independence, audit committee, and gender diversity. Valenti also revealed that corporate governance increased after the implementation of SOX 2002. The study concludes that compliance with the SOX Act 2002 impacted positive governance practices.

Bauwhede (2009) examined the effect of compliance on corporate governance practices and the operation performance of European companies, measured by return on assets (ROA). The study provided support for the hypothesis that a greater compliance leads to a greater operating performance. The study suggests that corporate compliance provides investors with the confidence to evaluate corporate performance in relation to the company’s governance practices. Saad (2010) also demonstrated the positive influence of compliance on a firm’s capital structure. The study observed the level of compliance with the code of best practices among 126 public listed companies in Malaysia. Saad’s (2010) study indicated a positive outlook on compliance and economy, i.e., market structure.

In spite of empirical evidence that compliance positively affects corporate governance practices and performance, recent corporate phenomenon relates corporation fraud to corporate governance violation. Such a corporate governance phenomenon gives the impression that a high level of compliance does not necessarily reflect good governance. Enron, for example, provides a good case, as it was said to comply with corporate governance practices, even though it was involved in corporate fraud. Although corporations may comply with all the governance code requirements, in reality, their practices may be far removed from the prescribed practices. Empirical support shows an association between economic interests as a factor that influences corporate governance violation (KPMG 2009; Lambert & Sponem 2005). KPMG (2009) conducted a study in Malaysia among 168 public listed companies and found that economic pressure was the primary reason for the increase in fraud cases in Malaysia.

Because the evidence indicates that compliance with legal mechanisms that reflect good corporate governance practices may not necessarily reduce corporate violations, other means and measures to control corporate governance should be put in place. Interestingly, ethics has recently captured the attention of academics as a means to achieve that end. Regrettably, scarce academic contribution in the form of empirical evidence concerning the ethical perspective on corporate governance is noted by Appelbaum et al. (2009). In light of this, the present study attempts to explore the perceptions of experts regarding ethics in governance. The perceptions of experts are important as the experts are influential individuals and involved in the Malaysian reform of corporate governance practices. The experts include representatives from associations, regulators,
and academicians. Their roles in the reform of Malaysian corporate governance provide significant information and views regarding the present research question: How do experts view the relationship between ethics and corporate governance?

**METHODOLOGY**

In the attempt to answer the research question put forward in this study, a qualitative approach was employed. As the research aims to understand how ethics is interpreted in the context of corporate governance, the qualitative approach is deemed appropriate. A qualitative approach permits exploration of issues without being constrained by predetermined categories, while contributing to the depth, openness and detail of the enquiry (Patton 1990). The approach is best suited to studies endeavouring to provide an in-depth exploration of ideas relating to ethics and corporate governance. In developing the issue, rigorous measures were taken to provide strength to the validity of the data. The selection of experts and the data collection processes were designed appropriately in accordance with the qualitative enquiry requirements. As for data collection, the credibility of the data is supported by the thorough selection of respondents, comparing responses between samples, use of multiple techniques (interviews and documents), rigour in analysis process, use of quotations, linked words to emergent theory, member check and peer check. Data analysis was conducted in accordance with Ritchie, Spencer and O’Conner (2003). This is validated by the thorough research design employed by the researcher. Making sense of the association between ethics and corporate governance is a major validation of the rigour in itself, where the role of ethics in relation to corporate governance was deliberated in three perspectives. The findings provide a real, useful understanding and meaning of the role of ethics in corporate governance from the social reality context. Such consensus provides credibility to the data. As stated by Lincoln and Guba (2000:167 as cited in Moir (2004), “consensus regarding what is ‘real’, what is useful, and what has meaning”.

**SELECTION OF EXPERTS**

The selection of the interviewees was based on the position, role and relevance of the individual in the corporate governance system in Malaysia, as is justified by the snowballing result and Liew’s (2007) suggestion for the sample frame. The selection of experts was based upon the findings of Liew (2007), who identified prominent individuals, such as politicians, members of the Malaysian Institute of Accountants, the Malaysian Institute of Corporate Governance, the Malaysian Institute of Chartered Secretaries, company lawyers and corporate governance advisors, as experts in corporate governance in Malaysia. However, through the snowballing techniques conducted, the research confirmed the list of experts provided by Liew (2007). The experts included one former leader; 5 presidents of professional bodies and corporate governance related institutes; the Director of the Business Ethics Institute Malaysia; the Director of the Integrity Institute Malaysia; two academicians; one corporate governance consultant; the Director of Corporate Development and Public Policy, Companies Commission of Malaysia; and one institutional investor.

**DATA COLLECTION PROCESS**

There is a significant range of data collection methods available for application in qualitative research processes. Based upon the nature of the enquiry, the researchers focused on interviews as the primary data collection method, as interviews provide better and more insightful explanations that help to understand the role of ethics in the corporate governance context. Also, the bounded nature of the research question points to the use of interviews as the means of data gathering.

Prior to the interview, a topic guide or interview protocol was prepared to guide the research on what questions to ask during the interview. To be consistent with the qualitative approach, the research chose the social constructionist interview technique, in which open-ended questions were asked, including (1) how do you see ethics in the Malaysian corporate governance context?; (2) from your perspective, how do you perceive ethics plays its role in corporate governance among the Malaysian corporations?; and (3) how can ethics improve governance among the corporations? Although the researcher focused on these main questions, constant probing of the issue was conducted in order to gain a better understanding and explanation of the experts’ view. For example, subject no. 6 said ‘corporate governance is actually a big code of ethics’. The researcher asked ‘how so’ to gain further explanation of the subject’s view on ethics as an element to be considered in enhancing corporate governance. Such a technique provides richness to the data and the researcher is able to make sense and meaning of the words of the experts from the social reality. According to Creswell (2007), relying on the experts’ views of the situation denotes the characteristic of the social constructionist.

As soon as the interviews were completed, the researcher dictated the impression of the interviews in a diary. The diary content commonly contained the researcher’s interpretation of the respondents overall views on the topic, as well as the respondents passion and expression of thoughts regarding the issue of ethics. The diary provided reflexivity to the researcher and became an additional data set. The purpose was to validate the interview data and to avoid bias.

Most of the interviews took place at the premises of the respondents, although a few respondents arranged to be interviewed at their preferred alternate
venue. Altogether, thirteen interviews were conducted. Concerning the number of respondents, various opinions have been articulated concerning the number of respondents to be used in the qualitative approach. Some (Gaskell 2000) consider fifteen to twenty five as an appropriate number, while others, such as Miles and Huberman (1994), state that twelve respondents is acceptable. However, as a guideline concerning when to stop the interviews, the Glaser and Strauss ‘theoretical saturation’ approach was used for the present research. The saturation point was reached when the thirteen experts provided little new information concerning the subject matter of the research. At this point, the researcher believed it was time to stop and move on to the next phase of data collection.

Each interview normally lasted about 90 minutes, although some took longer (120 minutes). During the interviews, the recommendations by Puvonesvary et al. (2008) were observed with regard to the physical seating position, the way the conversation was carried, and the closing of the interview, so that optimal input from the experts could be obtained. During the interview, the researcher made an audio recording of the dialogue between the researcher and the experts. After each interview was over, the researcher transcribed all the interviews verbatim to capture the true meaning of the phenomenon. The researcher referred to Ritchie et al. (2003) for the data analysis process. They emphasised three stages: (1) data management, (2) descriptive accounts, and (3) explanatory accounts. In respect of the data management process, the data was firstly coded into themes. The analysis method of coding and re-coding, using NVIVO, was conducted with the aim of developing themes of meaning from the raw data (first order level of data analysis). The researcher went through each interview transcription line-by-line. The researcher formed nodes to represent meaning from the transcriptions. Such a step is described by Ritchie et al. (2003) as analysing raw data to conceptualise information that makes sense. The information was constructed into many nodes, which were later categorised into themes. At this stage, the researcher relied on NVIVO to assist the researcher to classify the nodes into themes. Such a process is called summarising nodes into the second order level of abstraction. The broad aim of analysis is to look for meanings and understanding the patterns of meaning derived from the many themes that emerged (based on the first order level of data analysis). The second order level of abstraction involved summarising or synthesising data into the second order level of categorisation and identifying elements and dimensions, refining categories and classifying data. Finally, the researcher conducted the explanatory account process, where the process of refining concepts to portray a meaning interpreted from the experts’ words was determined. An example of the process of data analysis that was conducted based on the above steps is shown below. Table 1 illustrates the steps involved in the data analysis process conducted, where the researcher interpreted the patterns of meaning from quotes.

<table>
<thead>
<tr>
<th>Quote</th>
<th>Step 1: Themes</th>
<th>Step 2: Second order level of abstraction</th>
<th>Step 3: Pattern of meaning (role of ethics in corporate governance)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>“Corporate governance is about running the business morally”</td>
<td>“Corporate governance is ethics”</td>
<td>Big code of ethics</td>
</tr>
</tbody>
</table>

Subsequently, based on the analytical process, a model was developed. The model, as depicted in Figure 1, illustrates the emergence of three perspectives of ethics in corporate governance.

**FINDINGS AND DISCUSSION**

Based upon the analysis of the data, the experts perceive that ethics in business is important in today’s business world. They highlighted that ethics should be made a priority in governance, as evidenced from the following quotes:

“… governance is not just about rules. If it is about rules all you have to do is just comply; but it is the principles behind the rules… it is impossible to have a set of principles if they do not have some kind of moral or ethical foundation …” (Expert no. 9)

“… corporate governance is merely a system that must be carried out by directors. If directors are not ethically and morally right, the system will fail…” (Expert no.7)

“…we have to go down to ethics again. The structure on paper and all that. They know it is good but the greed …” (Expert no.12)

“… corporate governance is talking about running a business well. Without ethics you can run a business well? You are just out to pocket money. That is not good governance … that is bad ethics …” (Expert no. 13)

The views of the experts above suggest that ethics is the moral obligation that guides corporate behaviour. Ethics is described as the conduct of “doing the right thing,” and able to generate aspects of corporate moral obligations, as commented by one of the experts “… greed would make a person compromise ethics”. Ethics, as viewed by the experts, is the foundation on which
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The obligation of doing the right thing and achievement towards wealth maximization are carried out in an accountable, transparent and responsible manner. Such moral obligations support the long-term sustainability of corporations. As pointed out by expert no. 4:

“... corporate governance is the manifestation of society’s will because people are no longer engrossed when it comes to profit and monitoring terms. The shift of paradigm is there, they said that we want the money but it has to be done in accordance with morality. They want so-called clean money. They want something that when they obtain it they are able to sleep at night. So the trend is there ...”

ROLE OF ETHICS IN CORPORATE GOVERNANCE

Further analysis of the data brings forth the insight of ethics in relation to corporate governance. The three main themes that emerged attest to the worldview related to the role of ethics in corporate governance. Figure 1 depicts the perceptions of the experts related to this conceptualization.

“... Suffice for me to mention that if the substance is there [corporate governance practices] comply to the requirement of having the element of ethics ...” (Expert no.5)

“... ethics is not expressed or mentioned in our law. Why? To me, no need just because the word ethics is not there does not mean law [corporate governance related rules and regulations] is the element of ethics ...” (Expert no.5)

A similar trend is noted in literature, which suggests that complying with corporate governance requirement is an act of ethics. As stated by Sullivan and Shkolnikov (2007), ethics is the heart of corporate governance. They further opined that corporate governance requirements contain values related to the key concerns of business ethics.

THEME 2: INCLUSIVITY

The second theme indicates that ethics is part and parcel, or a subset, of corporate governance. Inclusivity refers to the rules, principles, self regulation and guidelines inherent in a good corporate governance system. In other words, ethics is implicitly included in the corporate governance system. Such ideology emerged primarily from experts with a professional background. It is likely that such interpretations reflect the professional ethics they demonstrate in their business conduct. These sub themes (rules, principle, and self regulations) discovered emerged from the respondents’ quotes. The quotes reflect the meaning of inclusivity, which brings the concept of ethics as part of corporate governance.

RULES

Some respondents emphasised that the issue of governance is not just a set of rules, but also a control of conduct. The control of conduct, as perceived by the respondents, is good behaviour, which is linked to ethics.

“... that governance is not just about rules ...” (Expert no. 11)

“... corporate governance is conduct to control. Good behaviour of staff and system and having the stakeholder as the target audience. And then the controlling element to make sure that the client and the staff behave properly. It’s not complicated ...”

PRINCIPLE

Ethics, as perceived by this group of experts, “guides rather than rules corporations”. Ethics can be used to motivate corporations and corporate citizens to act in an ethical manner. As respondent no.9 said:

“... I think people are also beginning to realize that governance is not just about rules. If it is about rules all you have to do is just comply. But it is the principle behind the rule...is a set of principles ...” (Expert no.9)

Such principles guide corporations towards good
behaviour. The respondents perceived that the code on corporate governance is expressing the principle. Voluntary requirements in the code on corporate governance indicate that it is not just a set of rules, but also provides guidance that corporations can follow voluntarily.

**SELF-REGULATION**

The inclusivity role of ethics is seen in the self-regulation prescribed in corporate governance guidelines such as MCCG. For example, section two of the MCCG prescribes voluntary elements of principles leading towards accountability and transparency.

"... should have this self-regulation ..." (Expert no.10)

"... ethics is part of a value system ... (it is) the responsibility to your stakeholder, the values embedded in you should not change ..." (Expert no. 8).

"... corporate governance is a subdivision of that so when you don’t have ethics how can you have corporate governance working.” (Expert no. 2)

Resonating with the literature (Rossouw 2005), the researcher confirms that corporate governance is a process of self-governance and it is embedded with moral values that foster good corporate habits (i.e. accountability, transparency, fairness, and responsibility). Values, as described by several ethicists, are a core set of beliefs and principles desired by an individual (Payne & Landry 2005: 79). In the context of the present research, values carry the general meaning of the worth of the corporations in terms of sustainability.

**GUIDELINES TO GOOD SYSTEM**

"... corporate governance is ‘by law’. Corporate governance is a subdivision of that... if you don’t have ethics how can you have corporate governance working ...you have to get ethics working first and then you go to the next stage of control”.

"... you really do best in governance when you start by having a strong foundation in ethics. Because when you are faced with a situation or in doubt where there does not seem to be a rule, the ethics would guide you in what to do..." (Expert no.9)

This indicates that ethics is a part of corporate governance. When one practices ethical behaviour, it means one would do best in governance practices. Based on the above sub-themes (rules, principles and self-regulation), the respondents emphasised that the inclusion of mandatory and voluntary requirements, either prescribed by the Bursa Listing Requirements or MCCG, are part of the ethical practices that they considered as inclusive governance. They believe that the mandatory and voluntary requirements in the structure and process of governance are part of the ethical measures that guide corporations towards being accountable and transparent, denoting the inclusivity of ethical ideology in governance practices. These ethical measures are either explicit or implicitly prescribed by the corporations. In addition, the experts strongly perceived that complying with Bursa Listing Requirements (BLR) and the requirements of the Securities Commission (SC) are a form of ethics. In particular, experts 2,6,7,8, 9, and 12 perceived that when corporations comply with the structure and process prescribed by BLR and SC, they are duly fulfilling their ethical obligations.

A similar contention is noted in literature. For example, Bedick and Arruda (2005) demonstrated that ethics is part of corporate governance. In their analysis of the sources relating to corporate governance of several companies in Brazil (such as meetings from the Latin American Corporate Governance Network, debates from the Latin American Corporate Governance Roundtables, the OECD’s White Paper on corporate governance in Latin America, the third version of the Code of Best Practices of Corporate Governance, and a corporate governance survey in Brazil), they found that elements of ethics are apparent. Also, the best practices in regards to corporate governance include ethical elements, such as compliance with laws and payments of taxes; not making inappropriate payments or receipts; avoidance of conflicts of interest; maintaining the confidentiality of privileged information; refusing gifts; equal opportunities; and charitable donations, are explicitly visible in the sources of corporate governance mentioned above. Moral responsibilities – such as creating jobs; generating tax revenue; rendering goods and services to consumers; providing secure retirement for employees; ensuring a maximum degree of transparency; and internal and external accountability – are some of the ethical elements emphasised in the sampled sources. In the study, it was concluded that there is evidence of implicit and explicit integration of ethical elements in the sources of corporate governance among the countries studied.

The present research reaches a similar conclusion. The experts stated that there are explicit and implicit ethical elements present in the practices of corporate governance among Malaysian companies. However, the experts believe that there is still much to be done to support ethics in corporate governance practices as a means to enhance good governance practices among Malaysian companies.

**THEME 3: AFFILIATION**

The third theme suggests an opposing view that ethics are not merely part of corporate governance, nor are ethics simply a code; rather, ethics is affiliated with the corporate governance system. According to this view, ethics exists within the individual; hence, the creation of a good governance system rests on the individual’s ethical conduct. This group of experts perceived that ethics is not externally integrated into a governance system,
rather it is the values possessed by the individual that steer the governance system. Thus, there is a relationship between the individual and any system designed to lead towards good governance practices. As described by expert no. 1, the governance system would not work without any ethical individuals. Several themes emerged from the data to express the affiliation between ethics and corporate governance. The collective of sub themes informed the construct of an affiliation with the corporate governance system. Context, function and nature are several of the sub-themes that emerged and explain the differences between ethics and governance. The quotes below support the construction of the sub-themes, as interpreted from the statements of the respondents.

**CONTEXT**

“... ethics is ‘what ought to be’, not ‘what it should be’,... where ‘what it should be’ denotes corporate compliance with governance requirements and ‘what it ought to be’ denotes the right thing one does regardless of rules and regulations.”

The experts commonly referred to compliance with the standards and guidelines imposed by the MCCG and Bursa Listing Requirements as the description of ‘what it should be’. The description highlighted by the experts, in this sense, is linked with the utilitarian principles, where the concept of greatest good for the greatest number of people is the basis for the evaluation of rightful acts. Furthermore, ‘what it ought to be’, as voiced by the experts, is the principle of doing the right thing regardless of the benefits reaped from or consequences of the action. This highlights the application of deontology principles, where the focus is on the moral behaviour of the individual.

**FUNCTION**

“... [corporate governance] is more like the design of the house. Ethics is more about how you live in the house or when you are in the house, what do you do. So it is two different things. It [corporate governance] and [ethics] are two different things, ...

**NATURE**

“... ethics and morals are human based and these will certainly add credibility to corporate governance, governance is more ... ethics is what guides decisions... it is about values. I am not sure whether they should work together ...”

The quotes above clarify the expression of the concept of ‘affiliation’. The quote expresses corporate governance as a framework of corporations, while ethics is perceived in regards to conduct. The respondents stressed that these are two different concepts.

**CONCLUSION**

The findings of this study have shown that the role of ethics in the context of corporate governance is interpreted from three perspectives: corporate governance as a code of ethics; ethical inclusivity in governance; and ethics as an affiliate of corporate governance. Such findings indicate the worldview of the social reality of ethics in the Malaysian context. Essentially, the three perspectives contribute to the understanding of ethics in governing corporations. The findings introduce academia to a new perspective of corporate governance issues. The three perspectives that emerged from the findings contribute to the need to revise and re-evaluate the present corporate governance structure. Perhaps more structure and process should be included to integrate ethics in the corporate governance model. For academics, these findings provide an answer to the question of ‘what is the role of ethics in the Malaysian corporate governance perspective?’ Much of the major research in corporate governance has been undertaken to investigate the relationship between corporate governance and firm performance, which relates to the structure of the corporate governance aspects. This research considers the social aspects of corporate governance where the scope of corporate governance research is extended to include the behavioural aspects of governance, rather than simply the structure aspects. This paper aims to establish a foundation for the further exploration of corporate governance from a behavioural perspective, thus, moving research agendas towards a wider scope of examining the corporate governance issue. Such a move will have the potential to provide feedback to, and guidance for, practitioners, regulators and educators.

The three perspectives that emerged indicate a different spectrum in the understanding of corporate governance. Such a new paradigm of governance aspects introduces researchers to new governance aspects.

In sum, the general perception is that ethics should be ‘allowed’ to guide corporate moral obligations. Furthermore, ethics in the context of corporate governance, as perceived by some of the experts, is crucial to educate corporations and their citizens concerning a self-reliant governance system. The findings of this study have contributed to corporate governance from the behavioural perspective. Because the respondents were experts, to what extent their views on ethics and their role in corporate governance resonate with the professional and practitioners’ views needs to be ascertained in the future, as the motive between practitioners and professionals may differ.
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