

THE IMPACT OF GENDER ON THE PERCEPTION OF ETHICAL WORK CLIMATE VALUE: A COMPARISON OF ACCOUNTANTS IN CHINA AND TAIWAN

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Abstract

The purpose of this study is to determine and compare the perception of Ethical Work Climate of accountants in China and Taiwan based on gender. We collected data using the 36-item revised version of the Ethical Climate Questionnaire developed by John B. Cullen, Bart Victor (1988), and James W. Bronson (1993). Research samples are composed of Chinese and Taiwanese accountants who are performing accounting related jobs China and Taiwan. Two hundred and seventy-two samples were collected from sixty-seven CPA firms in China. One hundred eleven samples were collected from CPA firms throughout Taiwan. The analysis showed that male accountants scored higher in benevolence-local and egoism-local than female accountants.

Keywords: Ethical Climates, Perception, Accountant, Female, Male

I. INTRODUCTION

Unethical behavior in the private sector is not just about large firms in the United States. Questionable accounting and business practices have echoed around the world. The World Bank, using U.S. regulatory indicators, measured governance worldwide and found China at 45.6, well below South Korea and Malaysia (Financial Week 2009). In terms of assessing accounting practices, the Economist Intelligence Unit scored China below India, along with the Philippines and Vietnam but above Indonesia.

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Emerging Asian economies indicated by these rankings, show reason for concern. The recent scandal in India underscores the vulnerability of emerging Asian economies, in particular, China and Indonesia (Financial Week 2009). Although corporate oversight in China is relatively lenient, a matter of concern, its harsh penalties, including death for convicted executives, softens the importance of their corporate governance ratings. Julian Roche stated in Corporate Governance in Asia (2005) that accounting scandals in Taiwan are uncommon, although the effects of the Asian financial crisis left an impact on industries that resulted in a number of companies being held accountable for overstating sales and misleading investors in 2004.

1. Code of Ethics in China

The current version of the Code of Professional Conduct was released by Chinese Institute of Certified Public Accountants (CICPA) on October 18, 2009. It has been effective since July 1, 2010. It has five units: Principles of Professional Conduct, Conceptual Framework of Professional Conduct, Standards on Providing Professional Services, Independence in Auditing and Reviewing Services, and Independence in other attesting services.

Principles of Professional Conduct include Integrity, Independence, Objectivity, Competence and Due Care, Confidential Client Information, and Appropriate Professional Behavior.

Conceptual Framework includes Threats to Compliance with Principles of Professional Conduct, Precautionary Actions against the Threats, and Solutions to Conflict of Interests. Standards on Providing Professional Services includes Professional Service Engagement, Conflict of Interests, Second Opinion Based on Client's Request, Fees, Advertisement of Professional Service, Gifts and Entertainment, Custodian of Client's Assets, and Guidelines on Integrity and Objectivity.

Independence in Auditing and Reviewing Services includes General Guidelines, Financial Interests, Loans and Guarantees, Business Relationship, Family and Personal Relationship, Employment with Attest Client, Member's Employee Temporarily Working for Client, Member as Board Director/Executive Manager/Special Employee of Client in the Recent Past, Member as Board Director or Executive Manager of Client, Long Term Professional Service Relationship with Client, Non Attest Service to Attest Client, Fees, Compensation and Performance Evaluation Policy, Gifts and Entertainment, Actual or Threatened Litigation, and Restrictions on Usage and Distribution of Reports.

Independence in Other Attesting Services includes General Guidelines, Financial Interests, Loans and Guarantees, Business Relationship, Family and Personal Relationship, Employment with

Attest Client, Member as Board Director/Executive Manager/Special Employee of Client in the Recent Past, Member as Board Director or Executive Manager of Client, Long Term Professional Service Relationship with Client, Non Attest Service to Attest Client, Fees, Gifts and Entertainment, and Actual or Threatened Litigation.

2. Code of Ethics in Taiwan

The Code of Ethics in Taiwan is also prepared for professional accountants or CPAs, which serves as the guideline for the accounting practice. The code is presented by the CPA Association of Republic of China (ROCCPA 2002).

The Code of Ethics in Taiwan is comprised of four parts: Professional CPA/Firm with Clients, Technical Guidelines for CPA, Service Operation of CPA, and Service Performances of CPA. The first part deals with the responsibilities and liabilities of CPAs among their clients. This part covers five sections, namely: Integrity and Objectivity, Due Care, Trust, Confidentiality of Information, and Secrecy of Business or Trade Information of the client. The second part covers the technical standards for accountants in performing services with clients or firms. This part covers two sections, namely: Competence and Credibility of an accountant in expressing their opinion about the reviewed and complied transactions with the client. The third part is about CPAs service operations. This part of code of ethics comprises five sections, namely: Advertising, misleading Information by stating untrue, exaggerated, and criticism about other business entity with clients, unsolicited (direct, indirect, or implied) returned favors for the client (Guanxi), Revenue Service Fees, and Commissions and Charges. Lastly, the code covers the laws concerning the accountant's technical standards in performing of services. This part comprises ten sections, namely: usage of CPA license and non acceptance of non-CPAs as a partner in business firms, Trade name license, Independence, Authenticity of documents, CPA's role in the operation of the business, CPAs limitation regarding other CPA's services, performance of services in accordance to the contract, Soliciting consents of a CPA to another concerning acquiring services of the CPA, CPA firm's treatment among hired employees, and CPA performance of services according to the rules and laws.

II. LITERATURE REVIEW

Ethics or ethical values have extended and uncertain consequences, multiple alternatives, and personal implications. They are expected to be ideally possessed by an employee. The Ethical Work Climate, developed by Bart Victor and John B. Cullen, (1987, 1988) and James W. Bronson (1993) state that organizations take into account responsibility for any ethical or unethical actions that takes

place among their employees and likewise can initiate and implement ethical work climate. “Ethical climates are conceptualized as general and pervasive characteristics of organizations; affecting a broad range of decisions” (Victor & Cullen, 1988, p.101). The Ethical Climate Questionnaire is “simply an instrument to tap, through the perceptions of organizational participants, the ethical dimensions of organizational culture” (Victor & Cullen, 1988, p.103). Therefore the participant becomes the “type of observer” who views different kinds of behavior, whether in decision-making or their compliance in the organization’s practices and procedures; “but not evaluating the perceived organizational expectations” (Cullen, Victor, & Bronson, 1993, p. 671).

The Ethical Climate covers two dimensions of theoretical typology of ethical climates (Victor & Cullen, 1988); one dimension is ethical criterion, which is used for the organization’s decision-making, and locus of analysis, the second dimension, refers to ethical decision-making.

The ethical criterion dimension is the dimension that covers three major classes of ethical theory (Victor & Cullen, 1988) and these are egoism, benevolence, and principle. Labeled as three major classes of a group or organizational concept, they do not follow an individual’s perception or behavior. Egoism is defined as “the maximization of self-interest” (VanSandt, 2001, p. 18). This means that a person believes in themselves, irrespective of opposed situations from society or opinions of other people to preserve its dignity as an individual. The second class is benevolence, where “people tend to be less cognizant of laws and rules and may also be amenable to arguments employing rules or principles” (Victor & Cullen, 1988, p.105). This explains that an argument or discussion with a person who has lesser knowledge or ignorance of the law or rules might be ineffectual. Principle is the last class of ethical criterion dimension where “people who are principled tend to be less sensitive to particular effects on others” (Victor & Cullen, 1988, p. 105). This kind of situation usually happens when a worker who is honest and loyal becomes the enemy of another when breaking office policies in the work place. The honest and loyal employee takes some action by reporting the other employee to the management without any second thoughts as long as they know that there is a violation of the policy.

Another part of the Ethical Work Climate is the locus of analysis. This dimension represents the different sources of influences and motivation where a person might conceive its own perceptions on ethical or unethical issues. Victor & Cullen (1988) stated that it “is a referent group identifying the source of moral reasoning used for applying ethical criteria to organizational decisions or the limits on what is considered the ethical analyses of organizational decisions” (p.105). Individual, local, and cosmopolitan are the categories that comprises the second dimension.

This locus of analysis demonstrates that ethical climate is an organizational concept (Victor & Cullen, 1988).

Locus of individual “is external to the focal organization in the sense that the prevailing normative climate supports a referent for ethical reasoning located within the individual” (Victor & Cullen, 1988, p.106). This locus explains that perceiving a kind of work climate within an organization can depend on how an individual perceives its environment from their own point of view. While individual locus focuses on oneself, the *local* locus “specifies sources of ethical reasoning within the organization, such as the workgroup” (Victor & Cullen, 1988, p. 106). Victor & Cullen (1988) also mentioned that for the local role incumbent, “the important reference group or sources of role definitions and expectations are contained within the social system” (p.106). This explains that within organizations, employees might perceive a positive or negative value depending on the type of group a person belongs. A group, which places a high value on morale, tends to influence an individual to perceive this kind of thinking; likewise the same with workgroups that place a low value on morale.

A level, which specifies organizational sources of ethical reasoning external to the focal organization, such as professional associations or a body of law (Victor & Cullen, 1988), is what is called cosmopolitan. Developed law-based environments use this locus to perceive norms or morale, which are acquired from other sources outside the organization.

Combining the two dimensions, ethical criterion and locus analysis, forms nine different criterions in order to describe the moral reasoning of an employee or individual.

The locus of the individual when combined with ethical criterions results in the following dimensions: egoism-individual (EI) results in self-interest, benevolence-individual (BI) resulting in friendship, and principle-individual (PI) results in personal morality. For local locus, combined with the ethical criterions creates: egoism-local (EL) resulting in company profits, benevolence-local (BL) results in team interest, and principle-local (PL) explains the dimension of company rules and procedures. For the last three sets of dimensions, the analysis combination of ethical criterion and locus of analysis, the following are described: egoism-cosmopolitan (EC) forms the dimension, of efficiency while benevolence-cosmopolitan (BC) and principle-cosmopolitan (PC) form the dimensions of social responsibility and laws and professional codes respectively.

Ethics is a sensitive issue surrounding the practice of accounting that has taken on a more serious role the last few years. Nowadays, accountants face a test of their character by either following their normative and ethical point of view or simply ‘take the easy option’ (Lewis, 2006).

The Code of Ethics in the accounting professions has evolved from eight core attributes (Integrity, Objectivity, Professional Competence, Due Care and Timeliness, Technical Standards, Professional Behavior, Confidentiality, and Independence, (Datu-Evangelista, 1997) to five principles; Integrity, Objectivity, Professional Competence and Due Care, Confidentiality, and Professional Behavior. These changes are encouraged as a standard measure for accounting practitioners around the world to protect them from different kinds of threats and provide them with knowledge to handle uncomfortable and critical situations (Lewis, 2006).

The Ethical work climate (EWC) shares an interest with individuals and researchers from many different fields. Several authors had raised their own ethical work climate issues. Wittmer and Coursey (1996) stated, "Ethical climate is an extension of two related concepts – work climates and organizational culture....shared perceptions of the ethical aspects of an organization's culture" (p.560). The two authors explained that these climates may mirror the culture of the organization but most likely will reflect the moral surface of the organization. A similar view from Vardi (2001) noted that ethical climates are, "embedded in the organizational climate which is embedded in organizational culture" (p.333). This explains the possible reflection of ethical climates on local restrains and direction for behavioral actions of individuals. In contrast with Wittmer and Coursey's and Vardi's works, Parboteeah et al (2005) suggested that ethical culture differences would reflect a greater difference in perceiving ethical climate values. These studies showed different approaches for studying the ethical climate in different industries and sectors of society.

Parboteeah's et al. (2005) research study focused on individuals from U.S. and Japanese accounting firms, where these individuals are employed by the Big Five accounting firms from each respective country. The findings of this research suggested that ethical culture had an impact among Japanese that fosters their knowledge in situational decision-making instead of principles. Compared with Japanese accountants, Americans scored high with the principle aspect because they are more associated with different groups or affiliations. On the lighter side, egoistic climate existed for both Americans and Japanese because of the standardization of accounting principles that US-Western accounting principles have on Japanese systems. Parboteeah's et al. (2005) research tried to associate the EWC with national culture, by comparing American and Japanese accountants. The results revealed that it is not the national culture that influences the perception, but rather the ethical culture or the cultural background that influences the accountants' perceived ethical work climate. In contrast, Coursey and Wittmer (1996) and Vardi (2001) suggested that organizational culture has a greater impact on individuals in perceiving ethical climate within their organization or institution.

Cohen (1995) associates ethical climate with socioeconomic perspective. The study proposes a moral climate continuum to establish ethical climate among business firms. It covers organizational process and inclusive social integration. Political, technical, and cultural process constitutes organizational processes while positive moral climate (goal emphasis, means emphasis, reward orientation, task support, and socioemotional support) represents inclusive social integration. Cohen believes that adopting this kind of perspective in different management fields may promote an ethical environment in an organization; thus develop a more reliable but positive moral workplace.

Gender is considered one of the factors that can influence the ethical perception of an accountant. Appelbaum et al. (2005) stated that “women are more likely to hold higher ethical values and are thus, less likely to engage in unethical behavior than men” (p.45). In support of this study, Imai’s (1996) study of Asian people revealed that women are more expected to perform domestic responsibilities and likewise, more inclined in nurturing relationships among peers or other people. As a moderating variable, VanSandt (2001) stated that gender did not show a significant difference. He explained that “group influences are often stronger predictors of individual behavior and cognition rather than individual characteristics” (p. 83).

III. METHODOLOGY

This study aims to discover the ethical work climate(s) perceived by Chinese and Taiwanese male and female accountants. EWC dimensions will serve as the independent variables for this research study. The independent variables will determine whether the possible factors can show any significant effect on dependent variables, which are the accountants from CPA firms in China and in Taiwan.

1. Research Hypotheses

Cullen and Victor’s (1988) definition of ethical work climate stated that ethical work climate reflects employees’ collective perceptions of ethical events, ethical practices, and procedures. The ethical climate covers two-dimensional areas which are the locus of analysis (covers the individual, local, and cosmopolitan) that deals with the perceived values from different source of influence and motivation while ethical criterion (principle, benevolence, and egoism) that deals with the perceived values from a group or organization. From there, ethical climate produces nine ethical climate dimensions such as self-interest, friendship, personal morality, company profit, team interest, company rules and procedures, efficiency, social responsibility, and the laws and professional codes that represent the values that individuals might conceive within their organization. Using these

theoretical aspects of ethical climate, this research study wants to know what will be the ethical work climate values that Chinese and Taiwanese accountants perceive from their organization or institution.

The hypothesis expresses its objective is to know and understand whether male and female accountants may or may not show any significant difference in perceiving any ethical work climate within their organization or institution.

H1: *Male and female accountants have no significant difference on the perceived ethical work climate value(s) from their organization.*

H2: Male Accountants in Taiwan are not different than male accountants in China on the perceived ethical work climate value(s) from their organization.

H3: Female Accountants in Taiwan are not different than female accountants in China on the perceived ethical work climate value(s) from their organization.

2. Research Instrument

The research instrument used for this research study was the Ethical Climate Questionnaire (ECQ) developed by John Cullen, Bart Victor (1988), and James W. Bronson (1993). The questionnaire is composed of 36-item likert scale representing the nine dimensional values of ethical work climate added with personal information and asked to identify the respondents' gender, age, civil status, and the years of job experience. The thirty-six items of ECQ are answerable in interval scale ranging from the scale of 1-5 (completely false to completely true). Personal information was also asked from the respondents. Simplified Chinese version of survey questionnaire along with demographic information was distributed to Chinese accountants and traditional Mandarin Chinese version of survey for Taiwanese accountants.

3. Data Collection

Research samples are basically composed of Chinese and Taiwanese accountants who are performing accounting related jobs China and Taiwan. Two hundred and seventy-two samples were collected from sixty-seven CPA firms in China. One hundred eleven samples were collected from CPA firms throughout Taiwan.

TABLE1: GROUP STATISTICS

		N	Mean	Std. Deviation	Std. Error Mean
Nationality	China	272	3.6135	.43239	.02622
	Taiwan	111	3.4660	.42492	.04033
Gender	Male	138	3.6135	.44629	.03706
	Female	245	3.5470	.43013	.02788

IV. ANALYSIS RESULTS

H1: Male and female accountants have no significant difference on the perceived ethical work climate value(s) from their organization.

We used 2-tailed 95% Confidence Interval for the significant analysis. Table 2 indicates that principle-individual, principle-local, principle-cosmopolitan, benevolence-individual, benevolence-cosmopolitan, egoism-individual, and egoism-cosmopolitan show no significant differences between male and female accountants, while, benevolence-local, and egoism-local show significant differences between the two groups. Therefore, H1 hypothesis is partially supported.

TABLE 2: INDEPENDENT SAMPLE T-TEST ON ECQ PERCEPTIONS – MALE VS. FEMALE

ECQ DIMENSIONS	M E A N		SIGNIFICANCE
	Male	Female	
<i>Principle-individual</i>	3.23225	3.3224	0.214
<i>Principle-local</i>	3.9620	3.8827	0.976
<i>Principle-cosmopolitan</i>	4.0634	3.9929	0.220
<i>Benevolence-</i>	3.3020	3.3290	0.083

<i>individual</i>			
<i>Benevolence-local</i>	3.5725	3.3290	0.018
<i>Benevolence-cosmopolitan</i>	3.9133	3.8396	0.714
<i>Egoism-individual</i>	3.0783	3.09551	0.592
<i>Egoism-local</i>	3.6377	3.5151	0.019
<i>Egoism-cosmopolitan</i>	3.7582	3.7443	0.378

Overall males scored higher in two categories; benevolence-local and egoism-local. In benevolence-local, the individual is more apt to make an ethical decision influenced by a group or team. Males showed that they are more prone to be influenced by a group or team that they are associated with. The group has a strong complex dynamic that may not necessarily be in the best interest of the company. The other climate that showed a significant difference was egoism-local. In this climate one's ethical decision-making is driven by the need to provide the company with greater profits. The danger in this climate lies with the possibility of overreaching or breaching the bounds of what is ethically acceptable in the pursuit of profits to impress the company. In conclusion, women overall showed greater restraint in these two areas.

H2: Male Accountants in Taiwan are not different than male accountants in China on the perceived ethical work climate value(s) from their organization.

Analysis indicates that there is no significant difference between the two groups. Therefore, H2 hypothesis is supported.

TABLE 3: INDEPENDENT SAMPLE T-TEST ON ECQ PERCEPTIONS – CHINA MALE VS. TAIWAN MALE

ECQ DIMENSIONS	M E A N		SIGNIFICANCE
	China	Taiwan	
<i>Principle-individual</i>	3.2746	3.5435	0.107
<i>Principle-local</i>	3.9795	3.9022	0.615

<i>Principle-cosmopolitan</i>	4.1045	3.8913	0.194
<i>Benevolence-individual</i>	3.2815	3.3478	0.706
<i>Benevolence-local</i>	3.5492	3.6091	0.693
<i>Benevolence-cosmopolitan</i>	3.9266	3.7387	0.220
<i>Egoism-individual</i>	3.0361	3.2870	0.101
<i>Egoism-local</i>	3.6475	3.5739	0.582
<i>Egoism-cosmopolitan</i>	3.7582	3.7391	0.900

H3: Female Accountants in Taiwan are not different than female accountants in China on the perceived ethical work climate value(s) from their organization.

Analysis indicates that principle-individual and benevolence-individual show no significant differences between female accountants in China and in Taiwan, while, principle-local, principle-cosmopolitan, benevolence-local, benevolence-cosmopolitan, egoism-individual, egoism-local, and egoism-cosmopolitan show significant differences between the two groups. Therefore, H2 hypothesis is partially supported.

TABLE 4: INDEPENDENT SAMPLE T-TEST ON ECQ PERCEPTIONS – CHINA FEMALE VS. TAIWAN FEMALE

ECQ DIMENSIONS	M E A N		SIGNIFICANCE
	China	Taiwan	
<i>Principle-individual</i>	3.3700	3.2585	0.234
<i>Principle-local</i>	3.9817	3.7074	0.004
<i>Principle-cosmopolitan</i>	4.0817	3.8352	0.016

<i>Benevolence-individual</i>	3.3175	3.2423	0.429
<i>Benevolence-local</i>	3.4689	3.1092	0.001
<i>Benevolence-cosmopolitan</i>	3.9959	3.5945	0.000
<i>Egoism-individual</i>	3.0067	3.2409	0.007
<i>Egoism-local</i>	3.5587	3.4318	0.065
<i>Egoism-cosmopolitan</i>	3.8933	3.4375	0.000

By far, the most interesting results of this study lie in the comparison of Chinese and Taiwanese female accountants. Their numerous differences though can be traced to cultural difference between the two. The political economy of China is based upon state capitalism ruled by an authoritarian regime. In Taiwan, you find a market economy more similar to western states, a privately owned economy based on supply and demand governed through a democracy.

A strong egoism-local where influence to make ethical decisions is driven by self-interest is no surprise in Taiwan. Under their political economy, greater individual freedoms encourage decision-making where the individual place themselves first. The danger here is the same with countries similar to the United States and others who score high in individualism; the tendency to breach the acceptable ethical concerns of a company and make judgments that satisfy ones' own interests. This was the case with Enron, WorldCom, and others.

State capitalism in China designs an environment where citizens are more inclined to follow rules to maintain order and do so in an efficient way. These attributes are reflected in principal-local, principle-cosmopolitan, and egoism-cosmopolitan. Principle-local climate is where an individual draws influence to make ethical decisions from company rules and procedure. This point of view is also found in adhering to professional codes associated with the climate principle-cosmopolitan. The emphasis on maximizing profits is one effect of efficiency. The down side of efficiency is the lack of concern for being effective, that is, concern for stakeholders outside the organization that may be affected by ones decisions. Benevolence-local (team spirit) underscores China's communitarian past, which shows through today. The climate benevolent-cosmopolitan, with its

emphasis on social responsibility, draws attention to the newer trends in business. This is a positive sign that concern for the social well-being of numerous stakeholders could have an effect on ethical decision-making. Although, benevolent-cosmopolitan seems to contradict the higher score in efficiency, it could also be read that benevolent-cosmopolitan could be used to check the danger of efficiency.

We can find no explanation why there is no difference between Chinese and Taiwanese males and such a varied difference between Chinese and Taiwanese females. This may lead us to further research to understand the difference.

This study will help Taiwanese as well as Chinese companies and accounting firms to understand better that gender may affect the perception of ethical work climate value of their organizations. Accordingly, these firms as well as the accounting profession may need to design different recruiting and training systems to ensure that future accountants possess moral maturity and ethical reasoning capabilities.

V. LIMITATIONS OF THIS STUDY

There are limitations of this study. The data were collected from small scale firms in northern China and from 4 CPA firms in Taiwan. The small amounts of samples do not represent the whole countries and the results may not represent the perception of the whole population of accountants in China and Taiwan. Employees' perception of ethical work climate of their organization does not present the actual employees' ethical behavior.

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