

Understanding Ethics in Building Workplace Culture: Gender-Based Perspective

Ening Handayani ^{*1}, Wahyudi ², Deden Kurniawan ³

^{*1} Master of Management Program Student, Faculty of Economics & Business, Universitas Mercu Buana, Menteng Raya, Central Jakarta, Indonesia

^{2,3} Faculty of Economic & Business, Universitas Mercu Buana, Menteng Raya, Central Jakarta, Indonesia

ARTICLE INFO



Jurnal Economic Resources

Article history:

Received – December 08, 2021

Revised – January 22, 2022

Accepted – January 22, 2022

Correspondence Email:

55120120124@student.mercubuana.ac.id

Keywords:

Workplace Culture,
Organizational Culture,
Ethics,
Gender.

ABSTRACT

This research aims to understand standards of conduct as part of ethics in shaping workplace culture. An exploratory research method is used in this study to analyse the survey result of workplace culture conducted biannually by an international organization in seven provinces in Indonesia. The same data are taken to compare Indonesia with the other seven ASEAN countries: Cambodia, Lao DPR, Malaysia, Myanmar, Philippines, Thailand, and Vietnam to enrich the interpretation of the survey result. The research is to answer two research questions: to what extent standards of conduct as part of ethics influence the workplace culture using gender perspective lens and to find out the most crucial factors in cultivating a conducive working environment.

INTRODUCTION

A conducive workplace is essential for individuals to perform their most fundamental potential skills and competencies to contribute to the organizational goal. Building an atmosphere of a healthy working environment requires workplace culture, which evolves several factors. This research aims to explore an understanding of standards of conduct as part of ethics in shaping a conducive working environment and some crucial factors in building a workplace culture. The rationale of this research is based on the result of a staff survey conducted by a non-profit organization. There is an apparent disparity in the rating of standards of conduct between men and women that emerges whether gender point of view has affected the difference. The other reason is to understand the essential factors in building an organizational or workplace culture specifically. Armstrong illustrates an organizational culture as a system of values, norms, beliefs, attitudes, and assumptions that may not express but forge individuals to behave. Values mean what is conceived that manifests individuals and organizations perform. Norm's attribute of good customs. Hence, organizational culture is a combination of values and standards which permeates an organization (Armstrong, 2006, p. 303).

An anthropologist - Edward Tylor, in 1871 - refers to culture as a pattern of knowledge, belief, art, morals, law, custom, and other behavioral conducts performed in an organization. (Leatherbarrow & Fletcher, 2019, p. 29). Purcell et al. (2003) define culture as a configuration of accepted values and beliefs on attitude and perception in interactions within a society. (Armstrong, 2006, p. 304). Furnham and Gunter

(1993) state that culture unites society and builds a sense of togetherness that neutralizes diversity in an organization. Organizational culture serves as a tool of mutual understanding in interacting with the members of an organization. Failure in applying corporate culture may impact the efficiency of organization performance. Schein (1990), as cited by Armstrong, values and norms are the foundation of a culture that is built by four elements, namely leadership, lessons learned, interactions with members in an organization, and workplace (Armstrong, 2006, pp. 305-306). Werner and DeSimone define culture as a mixture of values, beliefs, norms, and artifacts adopted as expected behavior within a society. Organizational culture is meant by a system of value, views, models, artifacts, and behavior patterns that guide individuals to act within a workplace. Artifacts that are part of culture are tangible and intangible substances that reflect organizational beliefs, values, expectations, and conduct. Artifacts strengthen patterns of behavior in an organization (Werner & DeSimone, 2012, pp. 518-519). More organization culture definition by Giddens (1989) says that culture is formed by values and norms or guidelines of a society which can manifest through several forms including actual materials and unreal psychological personalities such as values and norms (Leatherbarrow & Fletcher, 2019, pp. 30-31).

Organizational culture may be indicated by values, norms, artifacts, and leadership. Schiffman and Kanuk, as quoted by Armstrong, value is the basis of an individual to stand on right or wrong, essential, and hoped. An organization should uphold the value to be applied by the entire members that their behaviors will exhibit (2006, p. 307). Schwartz (2007), as mentioned by Leatherbarrow and Fletcher, states that values are adopted from the society in which an individual fits in. A society expects cultural values such as independence, wealth, and safety, which embrace norms throughout conditions. Values reflect our behavior in our lives in a society (Leatherbarrow & Fletcher, 2019, p. 30). Norms are the accepted customs of behavior that guide people in their actions. The difference between norms and organizational culture is that Norms are not written while corporate culture may be stated as policies or procedures (2006, p. 307). Norms are also a guide for an individual to behave in certain circumstances (Leatherbarrow & Fletcher, 2019, p. 30). Artifacts can be seen and tangible aspects of an organization that can be heard, visited, or felt by the members, i.e., documents and practices that become uniqueness (2006, p. 308). Leadership style or management style indicates the way of leaders in managing their subordinates (2006, p. 309).

Another research element that is also important is ethics. Bratton and Gold summarize ethics as a system of appropriate conduct and decent belief that guide a society member to behave appropriately (2012, p. 475). Mondy and Marocchio define ethics as a standard of proper conduct in terms of moral obligation. The essence of ethical rules is our beliefs of right or wrong, which may be regulated by laws to prevent jeopardizing actions. Ethical practices may also be based on behavior and suggestion from the role models (Mondy & Martocchio, 2016, pp. 47-48). Mondy and Marocchio also stressed that an established ethical organization would uphold and institutionalize standards of conduct to be applied by the entire organization members (2016, p. 53). Ethics is also concerning the equilibrium of personal and other perceptions (Tomlinson, 2004, p. 142).

Sarva refers ethics to Webster's thesaurus, which means: (1) The code of conducts that regulate a person or an association; (2) The practice concerning proper conducts of integrity and accountability; (3) Unique characteristics that are adopted by an association or a society; (4) a system of fundamental values (p. 150). Ethics also means judgment and conducts taken as values in a community or society. Ferrel associates' element of corporate culture that consists of values, beliefs, and standard code of conduct of employees in addressing ethical problems. In other words, ethical culture is accepted conducts stipulated by an organization (Ferrel, Fraedrich, & Ferrel, 2015, pp. 14-15). Ferrel also reveals from an extensive result that there is no distinction between gender and ethical judgment. However, the study proves that women are likely more virtuous than men. Another study indicated that women believe more believes on

relationships, while men injustice. More studies on gender reported that women had higher intentions to speak up when finding a fraud compared to men (Ferrel, Fraedrich, & Ferrel, 2015, p. 152).

Numerous research on gender concludes divergent results on the significant effect on studies from a gender point of view. The result of Kirichenko's research summarizes that (1) through socialization, gender differences may influence ethical sensibility and judgment (Kirichenko, 2017); (working experience divergence of accounting students affects ethical judgment, but not moral sensitivity; and (3) Different circumstances in addressing the moral issue do not affect ethical sensitivity and ethical judgment (2017); (Fahrianta & Artinah, 2016) According to Sikula & Costa (1994), Schoderbek & Deshpande (1996) found no significant distinction between gender and ethics. Liyanapathirana & Samkin (2014) in (Fahrianta & Artinah, 2016) amplifies that the result of studies identifying that the difference of ethics between males and females in decision making did not significantly prove (Kidwell et al. (1987). Fagenson (1993) Butler & Clarke (1999) in (Abu Bakar, Ismail, & Mamat, 2008). However, there is research mentioning that in deciding, females are more ethical than males. (Modarres & Rafiee, 2011); (Beekun, Stedham, Westerman, & Yamamura, 2010); Elango et al. (2010); Eweje & Brunton (2010); Gill (2010), Keller et al (2007), Pierce & Sweeney (2010) in (Fahrianta & Artinah, 2016).

Contrary to the studies mentioned above, Schwabach, in his exploratory-designed research on gender, found significant differences in ethicality ratings between males and females for some sample cases for the sexuality factor (Schwabach, 1994, p. 1). The perception of differences between women and men comes from uneven opportunities in working areas and roles in society (Schwabach, 1994, p. 4). Distinction from a gender point of view is also found in a study on ethical sensitivity in decision making (Betz, O'Connell, & Shepard, 1989, pp. 321-324). (Betz, O'Connell, & Shepard, 1989); (Ameen, Guffey, & McMillan, 1996); Ruegger & King (1992), Galbraith & Stephenson (1993), and Khazanchi (1995) as quoted by (Fahrianta & Artinah, 2016) also confirm significant effect on gender and ethics.

RESEARCH METHOD

Leavy (2017, p. 5) cited that exploratory research is a means to complement the subject of research from another angle to obtain more profound understandings. According to her, ethics in social research contains three levels of dimensions: philosophical, praxis, and reflexivity:

1. The philosophical ethics dimension is grounded on a values system explaining what we believe.
2. The praxis ethics dimension is used to answer what we do; and
3. The reflexivity ethics dimension is applied to blend the philosophical and praxis addressing how power comes to bear.

This research uses the philosophical dimension of ethics to understand how ethics influence workplace culture because of gender perspective. Literature study related to the topic, such as previous research, is conducted to understand better.

Another method of qualitative research that is in line with exploratory research is the Interpretive Research Method. Gephart and Richardson define research as an essential basis to comprehend human essence and elucidation in a relevant setting. It is used to understand the tone of sense instead of interpreting causative factors (2008, pp. 32-33). An interpretative research method is applied by using documents, records, and artifacts to understand those substances to social actors and the implications for workplace interactions (2008, p. 46). Gephart and Richardson also mentioned that qualitative research is worthwhile and crucial for International Human Resource Management research (2008, p. 49).

In June 2021, a non-profit organization conducted a staff survey on the workplace culture to improve people management and performance scorecard impact as a tool of accountability. The web-based survey was participated by 169 persons in Indonesia, consisting of 71 men and 98 women. It comprises the respondents from 7 provinces in Indonesia, namely: DKI Jakarta, East Java, Aceh, East Nusa Tenggara (NTT), South Sulawesi, Ambon, Papua, and West Papua. It was also conducted worldwide simultaneously. Apart from Indonesia, an average data of 7 ASEAN countries consisting of Cambodia, Lao DPR, Malaysia, Myanmar, Philippines, Thailand, and Vietnam are also captured in this research. Below is a configuration of the respondents:

Table 1. Configuration of the Respondents

Countries	Men	Women
1. Indonesia	71	98
2. Cambodia	49	43
3. Lao DPR	20	34
4. Malaysia	20	31
5. Myanmar	69	75
6. Philippines	36	56
7. Thailand	14	45
8. Vietnam	10	37
Total respondent by gender	279	419
Total respondent (men and women)	708	

Source: (UNICEF, 2021)

The survey was undertaken using Likert scale with 5 measurements:

1. Strongly agree
2. Agree
3. Neutral
4. Disagree; and
5. Strongly Disagree.

All respondents rated nine statements with stipulated definitions that are relevant to workplace culture:

1. Trust in leadership; means that the staff member trusts the supervisor in handling issues effectively in the workplace.
2. Work-life harmony means that the supervisor cares about staff members' well-being and work-life balance.
3. Psychological safety and trust mean that the staff member can raise any concerns and speak up in the office.
4. Standards of conduct mean colleagues behave ethically following the core value of the organization and the standards of UN conduct.
5. Performance Management means that each staff member has the responsibility to deliver results.
6. Appreciation and recognition mean that colleagues and supervisors appreciate and give praise for the staff member's contribution.
7. Inclusion and belonging mean that colleagues respect all staff members despite their levels, backgrounds, and ethnicity.
8. Empowerment means that staff members feel deliberate in performing the job with minimum supervision.
9. Internal communications, managers, and colleagues provide ample space for all staff members to make a decision that will affect staff members' work.

An average of similar data of seven ASEAN countries disaggregated by gender excluded Brunei Darussalam, and Singapore was taken as a comparison to get a larger research landscape. It is interesting to explore the factors of the survey result that contribute to shaping an organization's workplace culture. This study focuses on the relations of each factor both in Indonesia and in seven ASEAN countries, looking at the rank of ethics in building healthy workplace culture. The analysis is made using an interpretation of the survey result to understand the phenomena that exist and to align with the theories in addressing the following research questions:

1. To what extent that standards of conduct as part of ethics influence the workplace culture using a

gender perspective lens.

2. What is the top-most critical factors in cultivating a healthy working environment?

RESULTS AND DISCUSSION

The workplace survey was participated by 708 respondents in 8 countries, as detailed in Table 1. The respondent composition consists of 279 men (40.45%) and 419 women (59.55). The total number of respondents in Indonesia is 169, consisting of 71 (42.01%) men and 98 (58%) women:

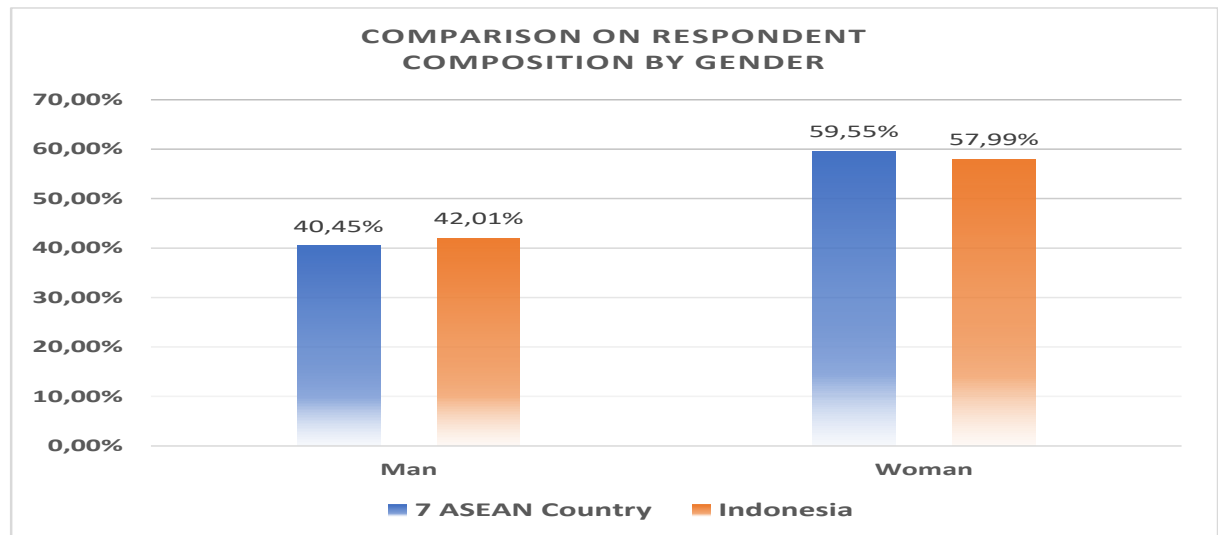


Figure 1. Women's participation in Indonesia and 7 ASEAN countries are higher than in men.

Table 2. The top five factors in building workplace culture in Indonesia

Indonesia					
Rangking by Factors					
No	Factors	overall	Man	Women	difference
1	2	4	5	6	(5-6)
1	Empowerment	85.4	87.3	86.7	0.60
2	Inclusion and belonging	89.9	88.7	89.8	-1.10
3	Internal communication	84.8	87.3	84.7	2.60
4	Standards of conduct	82.6	88.7	78.6	10.10
5	Work-life harmony	80.9	83.1	81.6	1.50
6	Performance management	80.9	83.1	79.6	3.50
7	Trust in leadership	79.2	81.7	81.6	0.10
8	Appreciation and recognition	78.1	77.5	80.6	-3.10
9	Psychological safely and trust	74.7	78.9	73.5	5.40
Workplace Culture		81.8			
Total respondent:		169.00	71.00	98.00	-27.00
Respon Rate		74.80			

In table 2 The top five factors in building workplace culture in Indonesia offices are (1) Empowerment, (2) Inclusion and belonging, (3) Internal communication, (4) Standards of conduct, and Work-life harmony. Each factor has a slight difference in the rating. However, on Standard of conduct, women in Indonesia is 10.10% higher than men. Despite the limitans of information on the demography of the total male and female respondents, it may assume that a woman has a higher ethical perspective than a man. Though the difference is not significantly different, views may be caused by moral sensitivity, values,

and beliefs. Standards of conduct are the fourth top-ranked out of the nine factors. It implies that standards of conduct are considered as one of the essential factors in shaping workplace culture.

However, three other factors are considered more crucial: empowerment, inclusion and belonging, and internal communication. The three definitions reflect that respect from colleagues, the trust given to the staff in undertaking assignments, and having ample space to provide an opinion or articulate ideas help cultivate workplace culture. Regardless of hierarchy, individuals are felt respected, engaged in decision making, and feel the freedom to speak up. This is a manifestation of the organization's jargon of 'No one leaving behind,' which is shown in the organization artifacts and line with the organization's core values: Care, Respect, Integrity, Transparency, and Accountability, which are part of organizational ethics.

Table. 3, Compared to the same factor in 7 ASEAN countries

7 ASEAN countries <i>(Malaysia, Thailand, Philipnes, Vietnam, Myanmar, Laos, & Cambodia)</i>					
<i>Ranking by Factors</i>					
No	Factors	overall	Man	Women	difference
1	2	4	5	6	(5-6)
1	Work-life harmony	79.8	85.0	80.0	4.91
2	Inclusion and belonging	78.5	77.2	78.5	-1.27
3	Trust in leadership	77.2	83.8	77.6	6.26
4	Internal communication	76.6	82.2	76.6	5.61
5	Empowerment	75.9	74.1	78.5	-4.43
6	Appreciation and recognition	75.1	75.6	77.4	-1.84
7	Performance management	72.8	73.7	71.7	1.94
8	Standards of conduct	70.7	72.3	71.0	1.36
9	Psychological safely and trust	63.7	69.6	64.0	5.63
	Workplace Culture	74.5			
Total respondent:		539.00	218.00	321.00	-103.00
Respon Rate		78.87			



Figure 2. Comparison Factors Workplace Culture in Indonesia and 7 ASEAN Country

Compared to the same factor in 7 ASEAN countries, as shown in Tables 4 and 5, the rating of standards of conduct in the woman (71%) is slightly different from a man (72.3%). Despite the rating of women higher than that of men, the comparison shows that from the gender point of view, there is no

significant difference in the perception of standards of conduct. This confirms the study conducted by Kirichenko that different circumstances in addressing the ethical issue do not affect moral sensitivity and righteous judgment (2017). Liyanapathirana & Samkin (2014) in (Fahrianta & Artinah, 2016) reveal that the study did not prove the difference of ethics in decision-making between males and females.

Table 4. Comparing Indonesia with the seven ASEAN countries

No	Factors	7 ASEAN Country	Rank # 7 ASEAN Country	Indonesia	Rank # Indonesia	Man in 7 ASEAN Country	Man in Indonesia	Women in 7 ASEAN Country	Women in Indonesia
1	<i>Trust in leadership</i>	77.2	3	79.2	7	83.8	81.7	77.6	81.6
2	<i>Work-life harmony</i>	79.8	1	80.9	5	85.0	83.1	80.0	81.6
3	<i>Psychological safely and trust</i>	63.7	9	74.7	9	69.6	78.9	64.0	73.5
4	<i>Standards of conduct</i>	70.7	8	82.6	4	72.3	88.7	71.0	78.6
5	<i>Performance management</i>	72.8	7	80.9	6	73.7	83.1	71.7	79.6
6	<i>Appreciation and recognition</i>	75.1	6	78.1	8	75.6	77.5	77.4	80.6
7	<i>Inclusion and belonging</i>	78.5	2	89.9	2	77.2	88.7	78.5	89.8
8	<i>Empowerment</i>	75.9	5	85.4	1	74.1	87.3	78.5	86.7
9	<i>Internal communication</i>	76.6	4	84.8	3	82.2	87.3	76.6	84.7

Comparing Indonesia with the seven ASEAN countries, four out of the five-top-ranked factors indicates similarity:

1. Empowerment - It concludes that to create a conducive working environment atmosphere it is necessary for the management and the members of the organization to establish and maintain respect to each other. The staff from eight countries including Indonesia also indicate that giving trust to the staff member in performing job contributes meaningfully to shaping confidence that the staff can deliver results effectively. Women in 7 ASEAN countries rated higher than men on the empowerment aspect, in contrary to the rating in Indonesia, men rated higher than women. This kind of pattern doesn't apply to another eight factors. It might reflect those men felt more independent in undertaking and in making decisions related to the job.
2. Inclusion and belonging; Feeling respected by colleagues regardless of hierarchy is considered as one of the essential factors in shaping a favourable working environment. Everyone in the organization feels comfortable and ethically behaves that can manage diverse backgrounds of culture, age, race, and ethnicity in the organization. The inclusion and belonging proves the value of 'Diversity' which is also one of the jargons that is promoted by the organization and clearly shown in organization artifacts (Werner & DeSimone, 2012); (Armstrong, 2006, p. 308).
3. Internal communication: Staff is engaged in decision-making by providing insights, opinions, and suggestions. The practice helps build a favourable working environment for the organization's entire membership in which individuals feel confident to speak up. (McAleese & Hargie, 2004); (Linke & Zeffass, 2011) concludes that effective internal communication is one of the main factors in creating an excellent organizational culture. In addition to the effective internal communication, Men & Yue (2019) opined that lateral communication and effective communication with leaders contributed to a positive emotional culture. Interestingly, the Psychological Safely and Trust factor in responding to the statement of feeling safe to raise concerns, problems, and questions with managers in my office, both in Indonesia and 7 ASEAN countries, is rated as the last factor. Internal communication is more effective if the staff member in Indonesia feels free and safe to articulate any concerns, issues or raise questions to the supervisor. The survey result shows that in Indonesia, Trust in Leadership factor is rated on the 7th rank, while in ASEAN countries, it is of the 3rd rank. More exploration might be needed to understand the relation between Internal Communication, Trust in Leadership, Work-life harmony, and Empowerment.

4. Work-life harmony, the organization represented by the supervisor values work-life balance, making the organization members flexible in arranging their work schedules and balancing their personal lives. The members appreciate the care and support related to staff well-being that they can live harmoniously.

Lastly, In Indonesia offices, the Standards of Conduct factor is one of the five top factors, while in ASEAN countries, it is 'Trust in Leadership.' Considering the Standards of Conducts in Indonesia is rated as the fourth rank compared to the ASEAN, which is in the seventh, Indonesia offices have a more ethical workplace culture. Unlike Indonesia, the seven ASEAN countries consider the Leadership factor more vital in shaping a favorable workplace environment. A leader plays an essential role in resolving issues occurring in the workplace. It is in line with some statements as mentioned by (Islam, Furuoka, & Idris, 2021); (Frantz & Jain, 2017); (Szczepańska-Woszczyna, 2015) confirming that the leader and trust in leadership significantly affect the employees' behavior and cultivate organizational culture given that leaders represent the organization.

CONCLUSION

Looking at the survey result, female staff members both in Indonesia and seven ASEAN countries have higher ethical sensitivity than males. However, in Indonesia, the level of difference is quite apparent. This may be caused by other related factors and respondent backgrounds that need further exploration. The survey indicates that an ethical organization is considered the third factor in shaping workplace culture in Indonesian offices. In another seven ASEAN countries, it is as of 7th rank. It means that in Indonesia, ethical factor affects workplace culture more significantly than that of seven ASEAN countries. Overall, the four top critical factors in building a workplace culture that contributes to shaping a conducive working environment in Indonesia and seven ASEAN countries are empowerment, Work-life harmony, Inclusion & belonging, and internal communication.

Declaration

This study is limited only to the nine factors affecting workplace culture, used as workplace culture indicators based on the survey result. At the same time, more factors may also affect workplace culture. Another limitation is that this study is not supported with more detailed demography data. Further research on ethics in workplace culture needs to include demographic backgrounds such as education, length of employment, and age. Given that the study was conducted in a multi-national non-profit organization, it is recommended that a similar analysis would also be suitable for profit-oriented organizations within the exact nature of culture, such as local companies in Indonesia, to get a sense of gender-ethical perspective in cultivating workplace culture.

REFERENCE

- Abu Bakar, N. B., Ismail, S., & Mamat, S. (2008). Ethics of Future Accounting Professionals: Evidence from Malaysia. *Journal of Financial Reporting and Accounting*, 6(1), 21-33. doi: <https://doi.org/10.1108/19852510880000633>
- Ameen, E., Guffey, D., & McMillan, J. (1996). Gender Differences in Determining the Ethical Sensitivity of Future Accounting Professionals. *Journal of Business Ethics*, 15(5), 591-597. Retrieved from <http://www.jstor.org/stable/25072782>
- Armstrong, M. (2006). *A Handbook of Human Resource Management Practice* (Tenth ed.). London and Philadelphia: Kogan Page.
- Beekun, R., Stedham, Y., Westerman, J., & Yamamura, J. (2010). Effects of justice and utilitarianism on ethical decision making: a cross-cultural examination of gender similarities and differences. *Business Ethics, the Environment and Responsibility*, 19(4), 309-325. doi: <https://doi.org/10.1111/j.1467-8608.2010.01600.x>
- Betz, M., O'Connell, L., & Shepard, J. (1989). Gender differences in proclivity for unethical behaviour. *Journal of Business Ethics*, 9 (6), 321-324. doi:10.1007/bf00381722

- Bratton, J., & Gold, J. (2012). *Human Resource Management: Theory & practice*. Palgrave Macmillan.
- Fahrianta, R. Y., & Artinah, B. (2016). BUKTI EMPIRIS PERBEDAAN: GENDER, PENGALAMAN KERJA DAN SITUASI DALAM KONTEKS SENSITIVITAS ETIS DAN PENGAMBILAN KEPUTUSAN ETIS CALON PROFESIONAL AKUNTANSI MASA DEPAN. *SocioScientia*, 8(2), 97-110. Retrieved from <https://lldikti11.ristekdikti.go.id/jurnal/d3248a41-3092-11e8-9030-54271eb90d3b>
- Ferrel, O., Fraedrich, J., & Ferrel, L. (2015). *Business Ethics: Ethical Decision Making & Cases*, 10e (Tenth ed.). Stamford, USA: Cengage Learning.
- Frantz, T. L., & Jain, A. (2017). Relating CEO leadership behavior and organization culture in the Indian context. *Leadership & Organization Development Journal*, 38(6), 746-764. doi: <https://doi.org/10.1108/LODJ-12-2015-0287>
- Islam, M., Furuoka, F., & Idris, A. (2021). Mapping the relationship between transformational leadership, trust in leadership and employee championing behavior during organizational change. *Asia Pacific Management Review*, 26(2), 95-102. doi: <https://doi.org/10.1016/j.apmr.2020.09.002>
- Kirichenko, K. (2017). United Nations Treaty Bodies: References to sexual orientation, gender identity, gender expression and sex characteristics. ILGA.ORG. ILGA. Retrieved November 16, 2021, from https://ilga.org/downloads/Treaty_Bodies_SOGIESC_references_2016_ILGA.pdf
- Leatherbarrow, C., & Fletcher, J. (2019). *Introduction to Human Resource Management: A Guide to HR in Practice* (4th Edition ed.). London, United Kingdom: Kogan Page.
- Leavy, P. (2017). *Research Design*. New York, USA: The Guilford Press.
- Linke, A., & Zerfass, A. (2011). Internal communication and innovation culture: developing a change framework. *Journal of Communication Management*, 15(4), 332-348. doi: <https://doi.org/10.1108/13632541111183361>
- McAleese, D., & Hargie, O. (2004). Five guiding principles of culture management: A synthesis of best practice. *Journal of Communication Management*, 9(2), 155-170. doi: <https://doi.org/10.1108/13632540510621399>
- Men, L. R., & Yue, C. A. (2019). Creating a positive emotional culture: Effect of internal communication and impact on employee supportive behaviors. *Public Relations Review*, 45(3). doi: <https://doi.org/10.1016/j.pubrev.2019.03.001>
- Modarres, A., & Rafiee, A. (2011). Influencing factors on the ethical decision making of Iranian accountants. *Social Responsibility Journal*, 7(1), 136-144. doi: <https://doi.org/10.1108/17471111111114594>
- Mondy, R. W., & Martocchio, J. (2016). *Human Resource Management* (Fourteenth ed.). Harlow, Essex, England: Pearson Education Limited.
- Robert P. Gephart, J., & Richardson, J. (2008). *Handbook of Research in International Human Resource Management*. (M. M. Harris, Ed.) New York, United States of America: Lawrence Erlbaum Associates.
- Sarva, D. M. (Ed.). (n.d.). *Corporate Governance and Ethics*. Lovely Professional University.
- Schwabach, J. M. (1994). *Gender differences in ethical judgements*. Restropective Theses and Dissertations. Iowa State University.
- Szczepańska-Woszczyzna, K. (2015). Leadership and Organizational Culture as the Normative Influence of Top Management on Employee's Behaviour in the Innovation Proces. *Procedia Economics and Finance*, 34, 396-402. doi: [https://doi.org/10.1016/S2212-5671\(15\)01646-9](https://doi.org/10.1016/S2212-5671(15)01646-9)
- Tomlinson, H. (2004). *Educational Leadership: Growth for Professional Development*. London: SAGE Publications Ltd.
- UNICEF. (2021, June). *Pulse Check on Workplace Culture: Results as of June 2021*. Retrieved November 23, 2021, from <https://app.powerbi.com/groups/me/reports/4c0cce44-d791-4dd4-89a5-bd082258fcfa/ReportSection9cc8fcfc6991fc7abb2e>
- Werner, J. M., & DeSimone, R. (2012). *Human Resource Development 6e*. (Sixth, Ed.) Mason, OH, USA: South-Western Cengage Learning.