ASSESSMENT OF ETHICAL ENVIRONMENT AT THE MALAWI REVENUE AUTHORITY

MASTER OF ARTS (APPLIED ETHICS) THESIS

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MA (APPLIED ETHICS) THESIS

By

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DECLARATION

I, the undersigned, hereby declare that this thesis is my own original work which has not been submitted to any other institution for similar purposes. Acknowledgements have been duly made where other people's works have been used.

McSyd Hubert Chalunda

Full Legal Name

Signature

Date

CERTIFICATE OF APPROVAL

The undersigned certify that this thesis represents the student's own work and effort and has been submitted with our approval.

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DEDICATION

I would like to dedicate this work to God Almighty for his provisions during my period of study and for pushing me to write even when my zeal for this work faltered. I would like also to dedicate this work to my mother, Margret Mtembezeka Chalunda who passed away on 25^{th} May 2021 before I finished this thesis. She was a pillar of my educational career.

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Lastly, let me use this opportunity to mention that all imperfections and shortcomings of this study remain entirely my responsibility.

ABSTRACT

This study assessed the ethical work environment at Malawi Revenue Authority (MRA), an agency of Government of Malawi (GoM) responsible for the assessment, collection and accounting for tax revenues because there has never been such a research since its establishment in 2000 therefore contributing to the body of knowledge in applied ethics. It employed Victor's and Cullen's theory for organizational ethical climate and the modified Corporate Ethical Virtue (CEV) model developed by Kaptein as theoretical frameworks. The modified CEV model incorporated African *ubuntu* virtue of communality because MRA as an African firm has been treated as a community of individuals pursuing a common good through *ubuntu*. The study employed mixed methods approach in data collection, analysis and interpretation. Quantitative data was collected from randomly sampled 240 MRA employees using an online survey questionnaire. Qualitative data was collected from purposely sampled 16 key informants through structured and semi-structured interview guide and document review. The study showed that Malawi Revenue Authority has ethical instruments and programs geared at enhancing ethical behaviour among its employees. The study has further shown that employees felt that there are strong virtues of transparency, discussability and communality prevailing at MRA in which 58.51%, 62.56% and 54.48% of employees respectively agreed to their existence. On the other hand, although the employees felt that the virtues of supportability (49.13%) and sanctionability (47.64%) prevail at MRA, the same are felt by less than half of employees implying that it is easier for the employees to behave unethically. Once the employees feel that they are not supported to meet their normative expectations and comply with the ethical standards and note that there is no benefit in being ethical, they are likely to resort to unethical behaviour. There are future research opportunities by including other stations of MRA, other public and private institutions and comparing their ethical environments.

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ABBREVIATIONS AND ACRONYMS

ACB	Anti-Corruption Bureau
CEBC	Center for Ethical Business Culture
CEV	Corporate Ethical Virtue
CFA	Confirmatory Factor Analysis
DRC	Democratic Republic of Congo
ECC	Ethical Corporate Culture
ECQ	Ethical Climate Questionnaire
ELC	Ethical Leadership Scale
GoM	Government of Malawi
HLM	Hierarchical Linear Modelling
ICAM	Institute of Chartered Accountants in Malawi
ICC	Institutional Integrity Committee
JCC	Joint Consultative Counsel
KII	Key Informant Interview
MLS	Malawi Law Society
MPS	Malawi Police Service
MPSR	Malawi Public Service Regulations
MRA	Malawi Revenue Authority
MSCE	Malawi School Certificate of Education
NACS	National Anti-Corruption Strategy
NAD	National Audit Department
PEC	Perceived Ethical Culture odel
PhD	Doctor of Philosophy
PRSM	Public Relations Society of Malawi
SMD	Society of Medical Doctors
TUM	Teachers Union of Malawi
UWES	Utrecht Work Engagement Scale

CHAPTER ONE
INTRODUCTION

1.1 Background

The aim of this study was to assess ethical environment at Malawi Revenue Authority (MRA). The combination of ethical organizational climate and organizational culture forms the ethical environment or context of an organization (Trevino, 1998; Kaptein, 2008). Climate is the method which operationalizes routine behaviours and actions that are promoted and rewarded by organizations (Schneider & Rentsch, 1988). Culture by definition represents agreements by members of a group (Key, 1999, p. 221). Culture acts as set of principles to which an organization adheres in order to frame policies, vision, business strategy, or a combination of these (Padhmanabhan, 2015, p.62). Victor and Cullen (1988, p.101) defined ethical climate as "the prevailing perception of typical organizational practices and procedures that have ethical content" or "those aspects of work climate that determine what constitutes ethical behaviour at work". According to them, this is a set of shared formal and informal perceptions of procedures and policies which shape expectations for ethical behaviour.

On the other hand, ethical culture is defined by Trevino, Butterfield and McCabe (1995) as "subset of organizational culture, representing a multidimensional interplay among various formal and informal systems of behaviour control that are capable of promoting ethical or unethical behaviour". The ethical environment of an organization includes the combination of both ethical climate and ethical culture, as well as the external factors that may impact ethical decision-making such as legal requirements, industry standards and societal expectations (Trevino, 1998).

Malawi Revenue Authority (MRA) is an agency of Government of Malawi (GoM) responsible for assessment, collection and accounting for tax revenues (MRA, 1998).

Employees' ethical conducts in organizations such as MRA are not new concepts and make most of the newspaper headlines time and again. McDonald and Nijhof (2003) argue that organizations cannot ignore ethics. Indeed, for MRA, ethics has been added to its corporate values.

To institutionalize ethics, MRA developed Ethics and Code of Conduct that lists unethical conduct and outlines the procedure of handling them (MRA, Ethics and Code of Conduct, 2014). It is a blue print that regulates the ethical and unethical behaviour of employees. It sets the standards of conduct for employees. Employees sign a certificate of receipt upon receiving the code of conduct and undergoing orientation on its contents and implications for non-adherence to it. Gilman (2005, p.8) argues that codes of conduct can have a demonstrable impact on the behaviour of bad people in organizations because when "everyone clearly knows the ethical standards of an organization they are more likely to recognize wrongdoing; and do something about it". Based on this understanding, employees are often hesitant to indulge themselves in an unethical behaviour if they realize that everyone else around them knows it is wrong. To that effect, codes of conduct are believed to be very vital in deterring employees from unethical behaviour. However, there is a limitation that codes of conduct are not binding on their own. They are just stating internal rules that have to be followed by employees. They are developed by people and are to be implemented by people. How well these rules are obeyed remains a matter of internal enforcement and sanctioning.

In order to rectify this problem, MRA has Conditions of Service and the Disciplinary Code and Procedures which describe the processes and steps to follow in the management of discipline of staff who are involved in unethical behaviour. The Disciplinary and Grievance Handling Code supplement the Ethics and Code of Conduct and the Conditions of Service. It lists conducts that constitute offences at MRA and their respective sanctions. The idea is that employees should know that MRA does not condone unethical behaviour and that any unethical behaviour has negative consequences.

In February 2013, MRA established an Internal Affairs Division specifically to promote employees' integrity by making sure that all employees are living an ethical life. Its main responsibility is to enhance staff integrity and promote ethical behaviour within MRA. The division uses different programs like training and sensitizations of employees on ethics and integrity, pre-employment screening, establishment of ethics champions, development of several policies on ethics, investigating and sanctioning of those involved in unethical behaviour. All these tools have been put in place so that ethical behaviour is promoted and encouraged while unethical behaviour is discouraged and sanctioned in order to create an ethical environment at the Malawi Revenue Authority.

However, it has been noted that all these policies and the various programs being undertaken to institutionalize ethics at MRA are often undermined by the adherence to informal codes known as norms, which lead to unethical behaviour and revenue loss. Interest in this study has been stimulated first by the fact that there has never been any study to assess the ethical work environment at MRA since its establishment. Coupled with that, despite MRA's efforts in improving ethical behaviour among its employees, there are widespread criticisms from stakeholders on unethical conduct and unfriendly behaviour of employees at MRA which requires a deeper understanding of its ethical work environment.

1.2 Problem statement

Fjeldstad (2013) postulates that corruption in tax administration in Africa remains a fundamental barrier to effective and fair taxation and to building trust between government and citizens. Martini (2014) mentions that there are very few recent studies assessing the extent to which and how corruption affects tax administration in Africa, However, surveys on citizen experience and perceptions of corruption within tax administration paint a worrying picture, with more than 50% of respondents who were in contact with tax administrations having reported experiencing corruption when dealing with tax and custom officials in several African countries. Findings from the 2013 Global Corruption Barometer show the percentage of citizens paying a bribe to officials in tax administration and / or customs in the African countries is much higher than the global average. For instance, 61% of citizens in Sierra Leone who came in contact with such services reported having to pay bribes while the global average is 15%. Experience with bribery to access tax services is equally high in Liberia (62%), Senegal (59%), Uganda (46%), Cameroon (46%), and Ethiopia (41%), among others countries (Transparency International 2013b). Respondents to the Afrobarometer, a survey conducted in 35 African countries to measure social, political and economic atmosphere, also perceive corruption among tax officials to be high. Thirty-five percent of respondents perceive that most tax officials are involved in corruption, and close to 40% believe that at least some of them are involved in corruption (Afrobarometer 2012).

The Afrobarometer report (2022) found that the public perceived MRA as the second most corrupt institution in Malawi (39% of the respondents). Despite the policies and ethics programs put in place to stimulate ethical conduct at MRA and assist employees to act in a morally responsible way, local reports indicate that unethical behaviour in Malawi, especially in the public sector, MRA inclusive, has left a negative mark in all corners of life. Since its establishment in 2000, MRA has been viewed as a liability to the taxpayers rather than an asset. The erosion of work ethics, indiscipline, blatant violation of rules, regulations and procedures, weak control and corruption have been observed as common features in MRA's services delivery (Gachunga, et al, 2022). Although MRA established the Internal Affairs Division to enhance employees' ethical standards through the enforcement of the Ethics and Code of Conduct and instituting several strategizes and programs, stories of unethical behaviour are still prevalent. Reports of unethical conduct (mainly corruption) are still on the higher side (MRA Disciplinary Hearing Report, 2021). The programs are being implemented without knowing the ethical environment of MRA. The study therefore, intended to assess the ethical environment at MRA in order to come up with the right strategies that would help in promoting and strengthening ethical behaviour among its employees.

1.3 Objectives

The main objective of this study is to assess the ethical environment of the Malawi Revenue Authority.

The specific objectives of the study are:

a) To assess organizational (ethical) qualities at MRA
b) To review ethics programs, instruments and policies at MRA
c) To assess knowledge of employees about ethics management at MRA
d) To evaluate the perception of employees about ethics programs at MRA

1.4 Justification of the study

Tanner, Gang and Witt (2018) posit that there is broad consensus that misconduct in organizations (such as fraud, stealing, deception, harming others) is not merely a matter of some “bad apples”, but also related to the organizational context (“bad barrels”) that can facilitate either ethical or unethical behaviours. They argued that in order to manage this challenge, organizations need to better understand which strategies and factors that make up the organizational environment do influence (un)ethical behaviour. This would help determine solid measures that are required to assess those dimensions which help to provide benchmarks and reflect progresses in firm’s cultures.

The justification of this study is based on three reasons. First, to my knowledge, there is no work that has focused on the assessment of ethical environment which would inform strategies that can to instil ethical behaviour at MRA. There is a gap in research about the ethical environment at MRA, how it can be measured and how MRA performs in terms of its ethical context and the areas where it can improve to strengthen its ethical culture. The study aimed at closing this gap.

Secondly, available evidence in many Tax Administration, MRA in particular, has shown that the strategizes that are put in place to promote staff integrity and instil ethical behaviour which mainly focused on the use of codes of conduct and policies as an enforcement measure lack the basis. They are not based on the corporate ethical environment of the organization that should have informed the right strategizes to address and curb the unethical behaviour. MRA has implemented several strategizes with the aim of reducing unethical behaviour among its employees. However, despite these efforts, there are still high levels of unethical behaviour especially corruption and fraud among members of staff which has resulted in loss of revenue (Malawi Revenue Authority Disciplinary Hearing Report for 2013-2021). MRA seems to be shooting in the dark and consequently missing the target in the process. It is therefore, imperative to assess its ethical environment because it is only after knowing its ethical context that an effective strategy can be devised in putting programs that would promote ethical behaviour among its employees.

Thirdly, the study is motivated by the fact that the best way to promote and instil an ethical behaviour in an organization is first of all to know and understand the status of the institution ethically. The study has contributed new knowledge that is critical to broadening the understanding of the ethical environment in Malawi and MRA in particular. Specifically, the new knowledge lies in the fact that the study is the first to assess the ethical environment at MRA.

1.5 Organization of the study

Chapter two is a literature review which reviewed and discussed literature from various studies related to corporate ethical climate and culture. This has helped to put the study in perspective within the body of knowledge and at the same time expose the gap that the study intended to contribute to the body of knowledge. Chapter three has the theoretical framework. The Victor’s and Cullen’s theory for organization and virtue-based theory of business ethics as applied in business (Solomon 2000; 2004) informs the study. Chapter four presents the study methodology. The chapter describes the research approach, research design, sampling techniques, data collection methods, data analysis and data interpretation techniques and ethical considerations of the study. Chapter five presents the results of the study in relation to the specific objectives formulated. Chapter six discusses results of the study. It highlights the key results and then discusses them with explanations drawn from various literature and the guiding theoretical framework. Chapter seven concludes the study. It also provides general implications and suggests areas for further studies.

CHAPTER TWO

LITERATURE REVIEW

2.1 Chapter overview

This chapter reviews literature from various studies related to ethical climate and ethical culture and its relationship with employees' behaviour in organizations. The study employed a narrative literature review because it provides an overview of research on the ethical climate and ethical culture. It identifies and summarizes what has previously been published and identifies potential identify gaps in the literature. This literature review puts the study into perspective within the body of knowledge, at the same time exposes the gap that the study intended to fill. However, there is a limitation of the literature review because to my knowledge there has never been any study on both ethical climate and ethical culture at MRA.

2.2 Ethical environment of an organization

Ethical environment is "the socio-cultural and economic context in which organizations operates, including the laws and regulations, societal values, and stakeholder expectations that influence the ethical behaviour of individuals and groups in the organization" (Wen & Chen, 2021:2).

In the past, the main focus by scholars for understanding unethical behaviour was the personal characteristics of individual transgressors, referred to by Trevino and Youngblood (1990) as the 'bad apples approach'. In recent years, the focus has been shifted to the characteristics of the organizational context within which unethical behaviour of managers and employees occur, which Trevino and Youngblood (1990) refer to as the 'bad barrels approach'. There is mounting support that wrong doing in organizations is more than the work of a "few bad apples" but rather that the organization environment plays a critical role in encouraging or discouraging unethical acts (Trevino, Weaver & Reynolds, 2006). The ethical culture and climate of an organization is regarded as an important (Key, 1999; Sims & Brinkmann, 2003; Sinclair, 1993), if not the most important component of the organizational context to account for unethical behaviour.

In the descriptive business ethics literature, ethical context (ethical environment) has been represented primarily by two multidimensional constructs, ethical climate (Victor & Cullen, 1987, 1988) and ethical culture (Trevino, 1990). These constructs were developed more or less independently and were based on somewhat different assumptions and literatures. In his review of the climate/culture literature, Victor and Cullen, (1988), defined ethical climate as those aspects that determine what constitutes ethical conduct. Similarly, Trevino and Weaver, (2003) agree that in business ethics literature, the ethical organizational context (ethical environment). as perceived by employees, is represented primarily by two constructs: ethical climate and ethical culture.

The ethical environment in an organization is often used interchangeably with ethical climate and ethical culture, but it typically refers to the collective perceptions, attitudes and behaviours related to ethics within the organization (Schneider et al., 2017). It signifies the overall context within which ethical decision-making occurs and ethical norms that guide employees' behaviour (Victor & Cullen, 1987). Smith and Kouchaki (2021) defines an ethical environment in an organization as the set of conditions, norms, values and practices that influence and shape the behaviour and decision-making of its members. Trevino and Nelson (2016) posited that an ethical environment fosters a culture of integrity, trust, accountability and responsibility among employees, managers, leaders and stakeholders. Ferrell et al., (2018) alludes that an ethical environment promotes the alignment of the organization's goal and actions with the principle and standards of its industry and society.

Donaldson (1996) postulates that the ethical environment of an organization refers to the prevailing norms, values and practices that guide the moral conduct and decision-making within the organization. It encompasses the organizational culture, leadership behaviour, formal and informal structures and governance mechanisms that shape the ethical climate (Trevino et al., 1999). According to Petrick and Quinn, (2001) an ethical environment aims at fostering and promoting ethical behaviour, integrity, transparency and accountability among employees. Therefore, the ethical environment refers to the overall context in which ethical decisions are made within an organization. It includes the combination of both ethical climate and ethical culture, as well as the external factors that may impact ethical decision-making, such as legal requirements, industry standards and societal expectations (Trevino, 1998). Understanding and cultivating a positive ethical climate and culture within an organization can contribute to fostering an ethical environment. (Kaptein, 2008) has argued that ethical climate and ethical culture can be conflated into a single construct of ethical environment which encompasses both observable and unobservable aspects of the organization's ethics. Kaptein (2008) claimed that ethical environment is a better predictor of ethical behaviour than ethical climate or ethical culture alone. A review of literature on ethical leadership, Brown and Mitchell (2010) note that ethical climate and ethical culture are often used interchangeably, despite that they reflect different aspects of an organization's ethical environment.

Victor and Cullen (1987) argued that ethical climate provides individual organizational members with guidance for what to do in ethical situations. Thus the measure of the construct can predict outcomes of ethical dilemmas. Trevino, Butterfield and McCabe, (1998, p.308) postulate that both ethical climate and ethical culture refer to aspects of an organization's context that are thought to influence attitudes and/or ethical behaviour. Ethical culture, on the other hand, characterizes the organization in terms of formal and informal control systems (e.g. rules, reward systems, and norms) that are aimed more specifically at influencing behaviour. Therefore, according to Trevino, Butterfield and McCabe (1998, p.308), we may find a stronger relationship between dimensions of ethical culture and ethical conduct. Ethical climate and ethical culture, although somewhat different, are also likely to be related to each other.

The concepts ethical work "climate" and ethical work "culture" have both been used to describe aspects of ethical practices in organizations. At times they have been used interchangeably by scholars. Trevino, Butterfield and McCabe (1995, p.10) differentiated ethical climate from ethical culture by suggesting that ethical climate is a normative construct which "measures organizational members' perceptions of the extent to which the organization's normative systems are consistent with a number of normative ethical theories." To distinguish ethical culture from ethical climate, Trevino et al. (1998) carried out a literature review of definitions of organizational culture and defined the ethical culture of an organization as those aspects of the perceived organizational context that may impede unethical behaviour and encourage ethical behaviour. Whereas ethical climate can be defined as the perceptions of managers and employees about what constitutes unethical and ethical behaviour in the organization (for example, the desired level of serving client interests), ethical culture in their view can be defined as the perception about the conditions that are in place in the organization to comply or not comply with what constitutes unethical and ethical behaviour. For example, the extent to which the desired level of serving client interests is stimulated by conditions such as role-modelling of managers and rewards and punishment. In other words, ethical climate is substantive in that it pertains to the content of ethical and unethical behaviour, whereas ethical culture is procedural in that it pertains to the conditions for ethical and unethical behaviour (Heugens *et al*., 2008).

2.3 Ethical climate

The seminal work on ethical climate was conducted by Victor and Cullen (1987, 1988). These scholars introduced the concept of ethical climate and defined it as “the shared perception of what is correct behaviour and how situations should be handled in an organization” (Victor & Cullen, 1987, p.51). A year later they defined ethical climate as the “prevailing perceptions of typical organizational practices and procedures that have ethical content” (Victor & Cullen, 1988, p.101). Recently, Kim *et al*., (2021, p.2) defined ethical climate as "the shared perceptions of employees regarding workplace norms and procedures that promote ethical behaviour and discourage unethical conduct". Victor and Cullen (1987, 1988) are known as the “fathers” of ethical climate. They developed an instrument designed to measure perceptions of ethical climate by members of an organization. They extended Lawrence Kohlberg’s theory of moral development to organizations. They assumed that corporation ethical climates evolved in a dimension similar to Kohlberg’s moral reasoning levels for individuals. They classified organizations into categorized (caring, law and code, rule, instrumental and independence) of distinct ethical climate types. Victor and Cullen (1987, p.53) realized that individuals adapt to their environment by learning the appropriate expected behaviour through climate perception. They concluded that corporations have distinct ethical climate types that influence managerial behaviour, ethical conflicts and the process by which the conflicts would be resolved.

Tagiuri and Litwin (1968) maintained that organizational climate influences decision-making by generating certain beliefs about the consequences that will follow from specific actions. Murphy (1983) extended that an organization’s ethical climate may also have an impact on the ethical behaviour of individual members.

Schneider (1975) argued that there are many types of work climates, one of which Victor and Cullen (1988) labelled "ethical climate". In his review of the culture or climate literature, Denison (1996:624) defined climate as "rooted in the organization's value system" that represents the organization's social environment "in terms of a fixed set of dimensions that are consciously perceived by organizational members”.

Three factors determine a company’s ethical climate: the environment in which the organization functions, the form of the organization (centralized, divisional, multinational) and the organization’s history (Cullen, Victor & Stephens, 1989). Ethical climates within organizations need to represent societal norms to obtain legitimacy. Acar, Yener and Tayan, (2018) argued that the normative systems in an organization need to be sufficiently known to their employees to be able to be noticed as a type of work climate. Although organizations had a variety of climates, research has verified that there exists a dominant climate within an organization or a subgroup. The study of ethical work climate attempted to describe which dominant form of reasoning led employee behaviour when confronted with an ethical dilemma.

Weber (1995) studied the relationship between organizational design and ethical outcomes by examining the influence of departmental task and stakeholder relationship on ethical decision making and the resultant ethical sub-climate. The study targeted 167 employees from technical core, buffer, and boundary spanning departments of a financial institution who completed the Ethical Climate Questionnaire (Victor & Cullen, 1987; 1988). Responses were grouped into loci of analysis, criteria, and ethical climate types. The study found multiple ethical climates in an organization. It was revealed that the departmental task and stakeholder relationships influenced decision making strongly enough for it to affect the ethical sub-climate. Employees in technical core department tended to use an individual locus of analysis and an egoistic criterion for decisions. Employees in buffer department exhibited a mix of ethical decision characteristics and a caring ethical climate type. Employees in boundary spanning department preferred a cosmopolitan perspective, principle ethical reasoning and a law and code ethical climate type.

Uen *et al.*, (2011) noted that business ethics is widely perceived as a global issue, and ethical climate is considered to be a significant factor affecting employees' behaviour. In his study, he explored organizational ethical climate in two ways. Firstly, he illustrated the theoretical and empirical basis, discussed the relationship between ethical climate and ethical behaviour, as well as examined the relevant organizational ethical mechanisms regarding forming ethical climate. The study applied multilevel analysis and samples were on Taiwanese financial consulting firms due to the significance concerning ethics in the industry. The results indicated that a “rules, law and code" ethical climate had a significant influence on employees' ethical behaviour because of institutionalized coercion, while other ethical climate dimensions affect certain limited ethical behaviours. He postulated that organizations with a code of ethics and enforcement systems will influence the formation of rules, law and code ethical climate.

Keikoh (2017) postulated that different organizations have different ethical climates, which in turn lead to differences in how they go about resolving ethical conflicts through various management practices. Numerous studies have since explored the concept of organizational ethical climate based on Victor's and Cullen's (1987, 1988) research. According to Keikoh (2017, p. 52) the theory of organizational ethical climate is generally concerned with the perceptions shared by an organization's individual members and its effect on organizational decision-making, rather than any written codes of conduct or standards for judging morality. He further argued that as for its practical applications, the theory can be used to strengthen and improve the social and ethical culture of an organization by developing management practices and codes of conduct to promote effective decision-making. In effect, by encouraging specific types of ethical behaviour through various human resources management strategies, organizations should be able to cultivate an ethical climate more conducive to higher levels of employee satisfaction as well as individual and organizational performance (Keikoh, 2017, p. 52).

Newman *et al*. (2017) noted that most research examining the antecedents of ethical climate have identified leadership as a key variable which leads to the establishment and maintenance of ethical climates. Researchers have generally drawn upon social learning theory to explain the process by which leaders influence ethical climates in the organization through role-modelling expected behaviours to employees (Demirtas & Akdogan, 2015; Mayer *et al*., 2010). In his study, Mayer *et al.*, (2010) found that ethical leadership led to the development of ethical climates that foster adherence to ethical standards. Similarly, Demirtas and Akdogan (2015) found that ethical leadership enhanced employee perceptions of the ethical climates in their organizations. Finally, both Shin (2012) and Shin et al., (2015) found that the ethical leadership of top management fostered a positive ethical climate in their organizations.

A study by Hansen *et al*., (2016) established that employees' perceptions of organizational corporate social responsibility practices influenced their perceptions of the ethical leadership of top management, which in turn influenced their perceptions of the ethical climate.

Acar, Yener and Tayan (2018) investigated how an ethical work climate influences organizational identification. The study was conducted across 122 employees, consisting of a sample from employees and managers of a leading logistic company in Turkey, which has branches in different cities. The data were analyzed through the SPSS statistical package software. The analysis of the results revealed that two ethical work climate dimensions appear to have a positive impact on organizational identification. It was hence concluded that in today's tough competitive environment achieving successful organizational outcomes are related to employee behaviour and the factors that are affecting their attitudes towards the organization. In the study, the predominant type of ethical climate found in the organization was law and rules ethical climate, followed by caring and independence. The results further showed that "law and rules" and "caring" ethical climates have significant positive effects on organizational identification. Independence was found to have no mutual relationship with organizational identification.

Obalade and Arogundade (2019) assessed the effect of ethical climate on deviant behaviour among employees in the educational institutions and investigated whether workplace deviant behaviour has a force to bear with institutional ownership. Workplace deviant behaviour could either be positive or negative. Questionnaires (375) were distributed among the academic and administrative staff of Ekiti State University (EKSU), Afe Babalola University Ado-Ekiti (ABUAD), the Federal University of Technology Akure (FUTA) and Elizade University, Ilara-Mokin (EU) which were selected using multistage sampling technique. Descriptive statistics (table, percentage) and inferential statistics (simple regression) were employed to analyze the data. The study found that deviant behaviour among employees of selected public and private universities can be significantly determined by ethical climate factors. Ethical climate contributed significantly to deviant behaviours in the public and private universities. He concluded that the ethical climate or wrong ethical system is the major determinant of deviant behaviours in selected public and private universities (Obalade & Arogundade, 2019).

Verma, (2020) emphasized that organizational ethical work climate is an important area of research in the domain of organizational environment and ethics. The organizational ethical climate is widely regarded as an important factor to have direct or indirect effects on the individuals working in the organization. He pointed out that organizational ethical climate reflects the prevailing trend of actors' perception of different aspects of life in the organization. The ethical climate is built through various formal or informal interactions, exchanges, or sharing among various actors of the organization. It influences employees' cognitions, attitudes, actions, and behaviour which in turn reflect upon various organizational-level outcomes (Verma, 2020, p.2).

Loke, Ismail and Fatima (2022) explored the extent to which ethical work climate (EWC) is prevalent among public sector auditors at the National Audit Department (NAD) of Malaysia. They also investigated the relationship between EWC and the work-related ethical behaviour of public sector auditors in the NAD of Malaysia. This study used a postal questionnaire survey, which was distributed to the public sector auditors in Malaysia. A total of 823 responses from public sector auditors in 213 audit teams were received. For the first objective, the responses were analyzed using descriptive statistical analysis, including mean values and mean value ranking. For the second objective, hierarchical linear modelling (HLM) statistical software was used for the cross-level data analysis. The findings revealed a moderate level of the overall EWC at the NAD. The overall EWC at the team level also showed a positive significant influence on work-related ethical behaviour assessed at the individual level of auditors. In terms of the individual components of the EWC, multivariate regression analysis of HLM showed collective moral sensitivity and collective moral judgement have a significantly positive relationship with work-related ethical behaviour, whereas collective moral motivation has a negatively significant relationship with work-related ethical behaviour. The empirical evidence on the level of EWC and its components implied that there is room for improvement in the ethical climate in the NAD. The finding is important for the NAD to design necessary measures to enhance the EWC, including tightening the auditors' code of ethics and organizing ethics-related seminars, training and workshops for the auditors. The result on the positive influence of collective moral sensitivity and collective moral judgment of work-related ethical behaviour of public sector auditors is also crucial for the

NAD to further inculcate moral sensitivity and moral judgment among the public sector auditors.

In another study, Baig *et al.,* (2022) investigated the impact of organizational climate on the green behaviour of employees working in the hospitality sector of Pakistan. The study further examined the moderated mediation of ethical leadership and green employee empowerment. Quantitative technique through a self-administered questionnaire was used for data collection. The study findings showed that organizational climate has a significant impact on employees’ green behaviour. Additionally, the results also showed that employees’ green empowerment partially mediates the relationship between organizational climate and their green behaviour. Furthermore, findings also showed that ethical leadership moderates the relationship between organizational climate and green employee empowerment. The study has implications for managers working in the hospitality sector of Pakistan for establishing the importance of organizational climate in improving their green behaviour.

Additionally, Zatna *et al.,* (2022) examined the duties and functions of the Tax Service Office as part of the strategic plan of the Director General of Taxes 2020-2024 to increase the effectiveness of tax compliance supervision. Changes in the duties and functions of the Tax Service Office were aimed at expanding the tax base which was the main mission of the Director General of Taxes in order to increase tax revenues. This was also an attempt to increase voluntary compliance, regarding the 3C (Click, Call and Counter) that the increase in service automation will reduce the administration cost of taxpayers. The method of analysis was done through explanatory research, with the application of PLS/SEM. Concepts and problems under study looked at causality and explained the variables causing the problem under study. The results of this study showed that ethical climate has a positive effect on strategic service management and has a positive effect on organizational performance. The study strengthens the positive and significant influence of ethical climate on strategic service management.

Past studies have suggested that in an organization the ethical climate significantly influences the ethical behaviour of the employees (Fritzsche, 2000; Deshpande, George, & Joseph, 2000). In addition, literature in the antisocial realm explains that the presence of an ethical climate partially predicts the existence of workplace deviance (Peterson, 2002). Rogojan (2009) stated that "because workplace deviant acts, such as theft, sabotage, absenteeism, tardiness and sexual harassment is also linked to ethical climate. It is therefore needful for organizations to create an ethical climate that is strong so as to prevent acts that are unethical". Mayer, Kuenzi, and Greenbaum (2010) carried out a study in America and evaluated the link between ethical leadership and employee's misconduct and the mediating role of ethical climate. Using descriptive and correlation statistics test, the results from the study revealed that there is a statistically significant relationship among the variables. The study concluded that managers played a critical role in creating an ethical climate which ultimately reduces the magnitude of misconduct among employees. In Ghana, Asorwoe and Comfort (2016) assessed corruption and unethical behaviour in public sector organizations in a specific test of social learning theory. Relying on social learning theory, this study asserted that the tendency to engage in corruption is influenced by rationalization, socialization, and institutionalization of corrupt practices. Ekinci (2107) on the basis of the faculty members' perception scrutinized the relationship between the organization's ethical climate and political behaviour. He found that ethical climate perception is minimal and is a significant predictor of the faculty members' political behaviour. The review of the literature established that ethical climate is one of the determinants of deviance behaviour (Wameed, 2015).

There have been numerous studies on ethical climate and its relationship with employees' behaviour, job satisfaction and organizational performance. Kannan and Rajamohan (2014) analyzed the factors influencing ethical climate in a textile industry. According to the authors, ethical climate is the human environment within organization where employees do their work. It can influence motivation and job satisfaction. Based on the organizational ethical climate perception employees expect certain rewards. The study revealed that organizational ethical climate factors contributed at 84% to overall organizational climate. It was concluded that management should consider the views of employees and continuously take feedback from them so that that organizational climate can be maintained as healthy as possible.

Ahmad *et al.,* (2010) examined the job satisfaction of middle level executives of pharmaceutical sector in Pakistan. They posit that when employees are satisfied with the ethical climate of organization their efficiency, productivity, enhanced commitment to work is improved with greater cohesiveness among the peers. An ethical climate also leads to reduction of negative results such as turnover, deviant behaviour at work and absenteeism. The finding of the study established difference in the satisfaction of employees of multinational organizations and local companies. Employees of multinational organizations were highly satisfied with certain aspects of organizational climate namely political climate, opportunities for professional growth, organizational structure, evaluation and promotions while local companies' employees were highly satisfied with aspect of internal communication.

Mathur and Nihalani (2011) examined the ethical climate of the handicraft industry and recommended innovative steps for having good organizational ethical climate. They argued that ethical climate is important in order to maintain the job satisfaction among the employees and better teams can be formed to achieve goals of the organization. They studied organizational ethical climate, factors affecting organizational ethical climate, team work, reward system, employees' commitment and managerial effectiveness for generating positive feelings among the employees. Their study concluded that organizational ethical climate affects the quality of service, employees' commitment and involvement towards an organization.

Bhutto *et al.,* (2012) investigated the organizational ethical climate and job satisfaction in different banks in Pakistan. The study aimed at determining the employees' perception about organizational ethical climate and employees' job satisfaction level. The study revealed that when employee perceive ethical climate of the organization more favourably, they are more satisfied with the job they perform, with salary they receive, promotions they get, relationship with peers and so on. While the unfavourable perception about organizational ethical climate reveals less job satisfaction of employees, the study showed a significant difference in perception of organizational ethical climate and job satisfaction level of public, private and foreign bank employees.

Jeyapragash and Chandirka (2013) established that ethical climate is the atmosphere that employees perceive and is created in their organization by practices, procedures and rewards. They noted that these perceptions are developed on a day to day basis and that every organization is different and has a unique feeling and character beyond its structural characteristics. Each organization deals with its members in a distinct way through its policies on allocation of resources, communication pattern, reward and penalty, leadership and decision-making and style. They concluded that an organization ethical climate is an intentional creation.

Tsai (2014) researched on the organizational ethical climate in the terminal operation at Kaohsiung Port and its impacts on the employees' job satisfaction. The study aimed at exploring the organizational ethical climate in the terminal operation context and examining the impact of organization climate on the employees' job satisfactory. The study indicated that organizational ethical climate has significant effect on the job satisfaction of employees. It was noted that employees with clearer and more effective incentives and rewards for job performance had better job satisfaction and felt higher job security. The study further showed that management system and awards had significant effect on the employees' satisfaction.

2.4 Global studies on ethical culture

Gonsalves *et al.,* (2021, p.4) defined ethical culture as "the set of values, beliefs, and attitudes that shapes employees' perceptions of the appropriateness of behaviour and the level of ethical conduct in the organization". Trevino et al., (1998) first developed and tested constructs to measure ethical culture. They recommended that the underdeveloped construct be further developed. Following the work of prominent authors in the field of ethical culture (Trevino *et al*., 1998; Kaptein, 2008, 2009; Ardichvili & Jondle, 2009;

Jondle *et al*., 2014), the conclusion was reached that to better understand ethical culture and to measure it, the concept should be evaluated based on the elements or sub concepts. Both Kaptein (2008) and Ardichvili and Jondle (2009) identified the need to further develop instruments to measure the ethical culture in organizations. They used the one-dimensional concept of Trevino *et al.,* (1998) and developed it into a multidimensional concept, containing virtues or characteristics of a corporate ethical culture.

Based on the work of Trevino *et al.,* (1998), Kaptein (2008) was the first one to confirm that corporate ethical culture consists of multiple dimensions. Kaptein's work on ethical culture is based on Solomon's (1992, 1999, 2000, 2004) virtue-based theory of business ethics. The theory states that a strong ethical culture has certain values, and further, that individual employees and organizations should possess the characteristics (or virtues) that enable them to excel morally. The "virtuousness" of an organization is defined by its ability to encourage staff members to behave ethically and to prevent unethical behaviour (Collier, 1995; Kaptein, 2008).

Later on, a generic set of seven corporate ethical virtues that should be embedded in an organization's ethical culture was identified, developed and tested by Kaptein (2008) amongst Dutch organizations. The seven virtues are clarity, congruency (which was subdivided into two, congruency of managers and congruency of supervisors), feasibility, supportability, transparency, discussability and sanctionability. Its questionnaire contained 58 items that were developed and tested.

Kaptein, (2008) noting that there was no empirical study that had been conducted in response to the call to refine the construct of an ethical organizational culture, he took up the challenge himself. He used the developed Corporate Ethical Virtues model (abbreviated as CEV model) as it was the only existing model that comprises multiple normative dimensions for the ethical culture of organizations. In the study, he conducted an exploratory factor analysis followed by a confirmatory factor analysis to test the CEV model and developed a self-reporting questionnaire for measuring the ethical culture of organizations Kaptein, (2008, p.924).

Kaptein, (2008, p.942) posits that the eight subscales that have been distinguished and the resulting 58-item self-reporting questionnaire allow to measure and understand the ethical culture of organizations better and the questionnaire developed can be used to examine the extent to which the ethical culture of organizations differ. The developed and tested questionnaire can be used by practitioners to assess the impact of ethical culture on ethical and unethical conduct and to find out to what extent the different virtues have a different impact on different types of conduct (Peterson, 2002).

Kaptein, (2008, p.944) asserts that the CEV model provides a framework to examine the ethical culture of organizations; the resulting questionnaire is an instrument to measure it among managers and employees. He concluded that on the basis of the results of such an internal assessment, management can determine the extent to which they are in control, understand the causes and antecedents of unethical conduct within the organization and decide where additional measures are required. Though the study paid much attention to carefully translate the questionnaire into Dutch, it has a limitation that there is a possibility of measurement non-equivalence across languages and national cultures. A second limitation relates to the limited research into the convergent and discriminant validity of the new construct of the ethical organizational culture that has been developed. A third limitation of the study is that in operationalizing the ethical culture of an organization, only the model of Kaptein (2008) has been used.

Further, Kaptein, (2008) noted that the Corporate Ethical Virtues model was not tested on its predictive validity. These relationships, however, have not been empirically tested together. Kaptein, (2008) therefore conducted a comprehensive examination through a survey to test the relationship between each of the eight dimensions of the model and observed unethical behaviour in work groups. The results showed that six of the eight virtues are negatively related to observed unethical behaviour. Kaptein, (2008, p.2) concluded that multiple corporate virtues are required to reduce unethical behaviour in work groups. Therefore, Kaptein, (2008, p.4) postulated that the CEV model can be used to examine the virtuousness of the ethical culture of organizations. However, there is a limitation in his study due to the use of ethics program and ethics climate as control variables and ethics culture as independent variables and observed unethical behaviour as dependent variable. Kaptein, (2008, p.25) stated that the study's focus was the relationship between ethical culture and observed unethical behaviour. From that perspective, ethical climate and ethical program were used as control variables. However, the relationship between these four variables may be more complex.

Other authors like Ardichvili and Jondle (2009) and Jondle *et al.*, (2014) also contributed to the development of the construct of ethical culture. They identified dimensions or characteristics of five clusters of an ethical culture and subsequently developed the ethical business culture (CEBC) survey (Jondle *et al.*, 2014). These characteristics are mission and value driven, stakeholder balance, leadership effectiveness, process integrity and long-term perspectives.

Huhtala *et al.,* (2011) also tested the validity of the CEV model in the context of a Finnish national labour union. Their study supported the CEV model and its ability to evaluate ethical culture using confirmatory factor analysis (CFA). Huhtala *et al*., (2011) statistically confirmed the eight unidimensional constructs of the CEV model. Therefore, the two studies done by Kaptein (2008) and Huhtala *et al.*, (2011) came up with similar findings.

In a study of ethical culture in a Tax Administration, Shafer and Simmons (2011) examined the impact of organizational ethical culture on the ethical decisions of tax practitioners in mainland China. Using Trevino *et al.'s* (1998) measure, they examined the impact of organizational ethical culture on several measures of ethical judgments and behavioural intentions. They found out that certain dimensions of ethical culture had highly significant effects on intentions to engage in aggressive tax minimization strategies. They noted that cultures characterized by strong ethical norms and incentives for ethical behaviour significantly reduced the reported likelihood of engaging in unethical behaviour in a high moral intensity case. It was further noted that in a low moral intensity case, intentions to engage in questionable behaviour were significantly

higher when participants felt that top managers in their firm were unethical and rewarded unethical behaviour. The study showed that participants appeared highly sensitive to questions regarding what is traditionally or culturally acceptable in Chinese tax practice.
Riivari et al., (2012) in their study in Finland examined the relationship between the ethical culture of organizations and organizational innovativeness. They conducted a quantitative empirical analysis basing on a survey of 147 respondents within the public sector. It was found that there is a positive link in the ethical culture of an organization and organizational innovativeness. Ethical culture was important to behavioural, strategic and process innovativeness. Within the ethical culture of an organization, the dimension of the congruency of management in particular had an important role in organizational innovativeness. The research provides empirical evidence on the interrelation between the ethical culture of organizations and organizational innovativeness; evidence which is scarce in existing literature on organizational innovativeness. Thus, Riivari et al., (2012) paper helped fill this gap in the literature in the field.

In 2013, DeBode *et al.,* (2013) conducted a study and further built on Kaptein's (2008) corporate ethical virtue (CEV) model by developing and testing a shorter version of the CEV model within the United States of America. Their findings support the shorter version, referred to as the "CEVMS-SF". The shorter version encompasses the same virtues as in the original model of Kaptein (2008). However, the questionnaire is shorter as it was reduced from 58 items to only 31 items.

In their study Pavic *et al*., (2018) examined the relationship between ethical culture and work motivation, whereby specific dimensions of ethical culture were measured by employing the Corporate Ethical Virtues (CEV) model developed by Kaptein (2008) and his associates. Their analysis was based on data collected by means of an online survey conducted in Croatia on a sample of 400 employees of private and public sector organizations. The results showed that clarity is rated the highest, while supportability is the lowest rated ethical virtue in the studied organizations. They found out that ethical culture as a whole is a good predictor of work motivation, with congruence of the management being the most important predictor. They further found out that there is a negative association between sanctionability and work motivation when all other predictors are being held constant. Pavic et al., (2018:138) concluded that the CEV model represents a good measurement tool with a proven construct validity outside its original social and cultural context. However, the limitation of their research is that the research sample was a convenient one, with an over representation of persons with higher than average educational levels. Additionally, the measurement scale was different from the ones that had been used in the previous research.

2.5 African studies on ethical culture

In his article "Promoting ethical culture in pursuance of a virtuous public service", Webb (2010:283) stated that various policy and institutional measures have been proposed to prevent and combat corruption in the public service in South Africa. These include the introduction of codes of conduct; whistle blowing measures; improved internal control measures; improved remuneration; attempts at professionalization of the public service; privatization; and the introduction of competition in public service delivery. The author introduces ethical culture as a significant variable in the pursuance of a virtuous public service. Webb (2010:283) argued that ethical culture provides the public manager with a diverse range of ethics measures that could be taken to promote integrity in the public service in South Africa.

Mitonga-Monga and Cilliers (2015) studied the relationship between employees' perceived workplace ethics culture and climate variables and their level of engagement in a railway organization in the Democratic Republic of Congo (DRC). They measured the research constructs using the Corporate Ethical Virtues (CEV) Scale, Ethical Climate Questionnaire (ECQ), and Utrecht Work Engagement Scale (UWES). The analysis indicated that the participants' perceived workplace ethics culture and workplace ethics climate were significantly and positively related to their level of engagement (Mitonga-Monga & Cilliers, 2015:1). They concluded that their findings provide evidence that individual's perception of work, ethics culture and work ethics climate explain their level of work engagement.

In another study, Mitonga-Monga et al., (2016) examined the mediating effect of ethical leadership on the relationship between workplace ethics culture and work engagement among employees in the same railway transport organization in the Democratic Republic of the Congo (DRC). The employees were required to complete the Ethical Leadership Scale (ELS), the Ethical Corporate Virtue model (ECV) and the Utrecht Work Engagement Scale (UWES). They found out that workplace ethics culture had a significantly positive effect on work engagement. They also noted that workplace ethics culture, through the mediation of perceived ethical leadership, had a significantly positive effect on the work engagement dimensions of vigour, dedication and absorption. The findings of their research also emphasize that ethical leadership has a powerful influence over an organization's culture, climate and ethics, shared values, norms and beliefs about ethics and its influence on employees' level of engagement and productivity. However, the study has a limitation that it examined the mediating effects of perceived ethical leadership on the relationship between workplace ethics culture and work engagement in the context of only one developing country organization. As a result, the findings cannot be generalized to other organizations.

In his article, Van Zyl (2012) noted that South Africa is not only plagued by corruption but also by a lack of ethics in the corporate environment. Ethics is reflected in the culture of an organization, and corporate ethical culture should be measured. According to Smurthwaite (2011), as the first step in strengthening an ethical culture, an organization ought to measure the ethical culture prevalent in their organization. However, the author highlights that research in the field of business ethics seems to have placed a limited focus on the topic of ethical culture. Despite the maturity of the field of business ethics in South Africa (Rossouw, 2008), only handful tools have been developed and tested to measure ethical culture within a South African context. Similarly, Van Wyk et al., (2014, 2019) argued that in the South African context, there is no reliable and validated measure of ethical culture. They pointed out that there are limited studies on the measurement of ethical culture, particularly in South Africa. Therefore, there is a gap in the literature pertaining to the development and availability of appropriate tools to measure ethical culture that have been specifically developed for the South African context. They therefore, embarked on a case study, the first of its kind to explore ethical culture and to determine how it can be measured in South African circumstances.

In his article “Ethical Culture”, Lameck (2018) reports that as a response to the cries of public services delivery in Tanzania which surfaced in the 1980s, the Tanzania Government took some measures to reforms its public service from the early 1990s. The goal of the reforms was to increase efficiency and effectiveness in the delivery of public services (Lameck, 2018, p. 1). He states that the trend for the development of ethical culture in Tanzania like other African countries is associated with colonial legacy which led to the development of extractive institutions. Lameck (2018, p.5) points out that throughout the history, the Tanzanian Government has taken different measures to invoke ethical culture in the public service. Some of these measures which have been quite successful are the establishment of the code of ethics and ethics secretariat to ensure its implementation. Nevertheless, some important elements for establishing ethical culture have received little attention in the reforms process. For example, the issue of discussability and transparency concerning the code of ethics at work place is still a challenge. The employees especially of the lower cadres are not free enough to discuss the issues related to ethics especially if the issues concern their supervisors. He also noted that the organizational support to employees is still insufficient. The employees in the public service are assigned tasks without enough resources to fulfil these tasks. This kind of situation motivates the civil servants to engage on unethical behaviour. Finally, the supervisor as a role model has not received due consideration. As the research shows, some supervisors demonstrate unethical behaviour because their role of communicating ethical expectation has not been emphasized in their organization. Lameck’s (2018) analysis of ethical culture in Tanzanian public service is based on Kaptein’s (2008) developed Corporate Ethical Virtue model.

Through their study, Van Wyk *et al*., (2019, p.14) aimed at addressing the gap, by testing the reliability and validity of CEV model of Kaptein (2008) to measure the ethical culture in one large company in South Africa. They conducted a study to measure the validity and reliability of the Corporate Ethical Virtue (CEV) model in a case study in South

Africa through a quantitative research. The CEV model (Kaptein, 2008, 2009) was identified and subjected to reliability and validity tests within a South African insurance company. Van Wyk *et al.,* (2019:29) point out that the study demonstrated the efficacy of the CEV model in the context of one insurance company. The study found that the CEV model's survey instrument is a suitable measurement to assess corporate ethical culture within a company in the South African context in which it was applied. The authors concluded that the CEV model has some application value within the context it was tested. Van Wyk and Badenhorst-Weiss (2017, p.330) noted that there are many examples of unethical conduct in South Africa and proposed an ethical culture in organizations as a countermeasure. They posit that an ethical culture prevents ethical lapses that might threaten the reputation and even the continued existence of organizations. They further postulate that a strong ethical culture promotes doing the "right thing", and should be reflected in the behaviour and actions of management and employees and in policies, procedures and decisions.

The first limitation to this research study is that it was only conducted in one company. Another limitation is that the study was conducted in one region of one large company. The findings can therefore not be generalized for the company as a whole, and are definitely not a reflection of the situation of the whole industry. Extending this study to other companies and collecting more data will increase the theoretical value of the study. Another limitation of this study is that biographical details were not obtained from the respondents. They only had to indicate if they were managers or non-managers. This made it impossible to determine relationships, correlations and make conclusions based on biographical details.

2.6 Malawian studies on ethical culture

To date, not much has been done to study organizational ethical culture in Malawi. Worse still, there has never been a study on ethical culture at MRA. This study therefore, is the first to be conducted at MRA.

Despite lack of literature on ethical culture in Malawi, there is some literature on ethics on Malawi. In their article “Can African Feet Divorce Western Shoes"? The Case of ‘Ubuntu’ and Democratic Governance in Malawi”, Tambulasi and Kayuni (2005, p.147) argue that when public officers undermine the values and principles of *‘ubuntu’* the government becomes tyrannical and oppressive as it was the case with the old Malawi Congress Party government under Dr Kamuzu Banda. On the other hand, pursuing *‘ubuntu’* divorced of the principles of democracy and good governance, the government is prone to serious unfavourable consequences like what was happening during the United Democratic Front government under Bakili Muluzi. They therefore, claim that *‘ubuntu’* and principles of democratic good governance are compatible and complementary. They should go hand in hand and cannot divorce each other.

Chilipunde and Kaima (2015) in their study of ethical issues and professional conduct in the construction industry in Malawi noted that adherence to code of conduct ensures that projects period, cost and quality standard are achieved within determined budget leading to value for money for the stakeholders as projects are constructed at a minimum cost. However, they found out that there is limited adherence to code of ethics in the construction industry in Malawi because of selfish desires, meagre salaries and stiff competition for fewer jobs. The non-adherence of the code of conduct results in poor quality infrastructures, clients’ dissatisfaction, late completion of projects, loss of clients’ trust in construction professionals leading to poor image of the industry. The study recommended that professionals who conduct themselves unethically should be sternly punished and banned from practicing.

Mfutso-Bengo (2016), contends that bioethics is moral capital in Africa and Malawi in particular. He posits that many countries have been investing their resources in knowledge and skills development (human capital) only, while ignoring right attitude (value-based learning and character formation). From African umunthuology moral principle, the author developed the KAS model for sustainable professionalism. He proposes Moral Capital Index, Leadership, Ethical engagement, Governance and Systems (LEGS) framework for policy implementation and advocates for moral transformation pedagogy in Malawi and other African countries in order to benefit from moral capital dividend. He further argues that moral capital is the basis for sustainable professionalism and development, nationally and globally. Failure to invest in moral capital is costly in terms of containment costs, moral hazards, corruption, and loss of competitiveness. According to him, moral capital education and mind-building are necessary building blocks for a resilient, growing economy not only in Malawi but Africa as a whole. His assertion is echoed by Chisi and Kayange (2021, p.104) who propose that *ubuntu* may be conceptualized as a form of moral capital, which is required in various areas for African development. They refer the concept "moral" to the quality of life human actions either good or bad as determined by moral principles such as virtue and "capital" to the value that has the potential to produce profits. They argue that moral capital is a form of capital that may be invested. The investment of moral value which is good conduct in corporate is expected to equally create good work environment and will transform individuals to act virtuously when undertaking their duties. According to the authors, such type of environment maximizes the practices of moral virtues, hence guarantees a proper handling of resources. The assumption is that in such an environment, corrupt practices such as bribery and theft have no place to flourish (Chisi & Kayange, 2021, p.105). They conclude that *ubuntu* controls malpractices such as favouritism and corruption because individuals act on behalf of individual as well as communal good (p.112).

Mphepo and Muhanga (2019, p.98) in their article "Work and Human Ethics in Public Service in Malawi" defined workplace ethics as the set of values, moral doctrines, and principles that need to be followed by both employers and employees in the workplace. It is the set of rules and regulations that ought to be followed by all civil servants. They assert that adherence to work ethics by civil servants has proven to be a serious problem in public service in Malawi. This has resulted into violation of rights of the general public, their dignity and respect (Mphepo & Muhanga, 2020, p.102). They noted that ethics are applied by employer to nurture both employee-employee relationship and employee-customer dealings. According to them public servants need to put public interest above their own because of the public trust conferred upon them. What this means is that public servants should take cognizance of social and public values and not substitute their own value choices for those of the public. The authors stressed that ethics guide the civil servants in observing and resolving conflicts of principles in carrying out their official duties. With ethics in place the behaviour of the civil servants is guided and this is the intention why the Malawi Government established the code of conduct and ethics for civil servants.

It has been noted that handling unethical behaviour in organizations in Malawi like the rest of the world starts with creation of a code of conduct. According to Chene, (2009) a code of conduct is defined as a collection of principles, values and expected practices that a group or a community aims to live by. Therefore, a code of conduct, establishes the values that are essential to an organization. It creates a common framework for understanding what constitutes good (accepted) or bad (unaccepted) behaviour in an organization. The name and content of codes of conduct varies from organization to organization, according to their size, organizational culture, operating business environment, specific business activity and commitment to follow business ethics (Popescu, 2016).

There are codes of conduct that both public and private institutions in Malawi have put in place aimed at addressing ethical and unethical behaviour among employees. The Malawi Government developed the Code of Conduct and Ethics for Malawi Public Service in 2009 which was reviewed in 2013 that regulates the conduct of all civil servants. It sets out a value system and ethical standards or behaviour for officers in the Malawi public service. It ensures the impartiality, objectivity, transparency, integrity, efficiency and effectiveness of public officers when discharging their duties. It guides public officers in their behaviours and how they relate to each other and to the public. Every public officer in Malawi is required to conform to the Code of Conduct and Ethics. Likewise, users of public services are encouraged to report unethical behaviour by public servants to their supervisor for appropriate sanctioning. Despite the code being the umbrella and principal document for all public servants, there are specific codes of conduct and ethics for specific professions which address their own specific needs although they are required to be consistent with, and not derogate from those listed in the Code of Conduct and Ethics for Public Servants. For instance, the Teachers Union of Malawi (TUM) has the National Teachers Code of Conduct that guides teachers in maintaining at all times the highest standards of their profession and behaviour. Every teacher is required by the code to uphold the highest integrity and maintain ethical standards and expectation of the public. The code of conduct is complemented by Malawi Public Service Regulations (MPSR) which details the acts of misconduct and their sanctions for public servants. The MPSR applies not only to the main civil service but also to all public institutions like MRA. It is a blue print that sanctions the misconduct of public servants.

Apart from the public service, the private institutions and organizations in Malawi have developed sector specific ethics and codes of conduct in order to guide their members and promulgate the ethical standard of behaviour required when performing their work. The Public Relations Society of Malawi (PRSM) developed the Code of Ethics and Professional Conduct which guide its members in their pursuance of public relation professional practice. The Institute of Chartered Accountants in Malawi (ICAM), Institute of Internal Auditors (IIA), Society of Medical Doctors (SMD) and Malawi Law Society (MLS) just to mention a few organizations have all developed their own codes of conduct in order to regulate the behaviour of their members when performing their duties.

2.7 Research gap

From the reviewed literature, it is evident that there is a gap in literature on ethical environment (ethical climate and ethical culture) at MRA among other public and private agencies in Malawi. There is therefore need to see where MRA fits in the evolution of the debate on "bad apples approach" to the one on the "bad barrels approach" on ethical climate and ethical culture. Secondly, the review has also shown a considerable literature gap on ethical environment and its assessment in organizations in Malawi. Most of the literature that has been reviewed are for studies done either in other African countries or overseas especially in Western countries.

Thirdly, there is limited literature on ethical environment of Tax Administrations in general. There are not many studies that have been done so far in assessing the ethical environment of Tax Administrations although they are critical components of every country in the world, as there is hardly a country in the world without a Tax Administration. Therefore, this study intended to fill the lack of literature on ethical environment at MRA and Tax Administration in general.

2.8 Chapter summary

The chapter has reviewed various studies on ethical climate and ethical culture and their link with ethical behaviours of employees in organizations globally. The literature review has demonstrated that organizational ethical climate and ethical culture both stimulate ethical or unethical behaviours among employees depending on how the organization handles them. The literature has shown that employees (un)ethical behaviours largely depend on the organization's ethical environment (ethical climate and ethical culture). Furthermore, the review has shown that though there are many studies that have been conducted on ethical climate and ethical culture globally, there is not much that has been conducted locally in Malawi and in most Tax Administration while there is none on MRA hence a research gap in the review was identified. The next chapter discusses the theoretical framework used in the study.

CHAPTER THREE
THEORETICAL FRAMEWORK

3.1 Chapter overview

This chapter describes the two theoretical frameworks used in this study. These were theory of organizational ethical climate and the virtue-based theory. The study focused on assessing the ethical environment at MRA using Victor's and Cullen's (1987) theory for organizational ethical climate and Kaptein's (2008) Corporate Ethical Virtue (CEV) Model respectively. Therefore, the two theories helped in interpreting MRA's ethical programs and employees' perceptions of on ethical environment at MRA. Section 3.2 discusses the theory on organizational ethical climate. Section 3.3 evaluates the virtue ethics as a normative framework. Section 3.4 examines the conceptualization and operationalization of ethical culture model. Section 3.5 explains the corporate ethical virtue (CEV) model. Section 3.6 explores the other models that have been used for measuring corporate ethical culture in organizations. Section 3.7 justifies the choice of corporate ethical virtue model as a theoretical framework. Section 3.8 analyzes the African *ubuntu* virtue and how it has been incorporated in the CEV model in this study.

3.2 Theory of Organizational Ethical Climate

Victor and Cullen (1987) theory of organizational ethical climate is drawn from Kohlberg's theory of moral development of organizations**.** It divides organizational ethical climate into nine categories based on ethical criteria and locus of analysis. Kohlberg's theory involves stages of moral development, which characterizes ethical standards in terms of egoism, benevolence and principles. Keikoh (2017, p. 53) notes that while egoism seeks to maximize the pursuit of self-interest at the expense of others, benevolence is concerned with the common interests of the community, and principle emphasizes adherence to regulations and procedures.

On locus of analysis, Victor and Cullen (1987) posit that organizations and its members take various considerations into account when making ethical decisions. They further uphold that as individual considerations such as moral beliefs can form the basis of ethical decision-making, such decisions can also be based on the "local" organization's code of ethics, regulations and policies, as well as "cosmopolitan" considerations derive from other organizations and individuals. As a result, and depending on various ethical criteria and locus of analysis, Victor and Cullen typology is composed of nine distinct ethical climate types as in Table 1.

Table 1: Victor and Cullen theoretical framework for organizational climate

		Locus of Analysis		
		Individual	**Local**	**Cosmopolitan**
Ethical Criterion	**Egoism**	Self-Interest	Company Profits	Efficiency
	Benevolence	Friendship	Team Interest	Social Responsibility
	Principle	Personal Morality	Company Rules and Procedures	Laws and Professional Codes

Source: Victor and Cullen (1987, 1988, p.103)

The first dimension represented which ethical theories were utilized for decision-making and the second dimension represented to whom the ethical systems apply. Each of the nine ethical climate principles represents an ethical criterion that is expected to guide decision making in organizations. Victor and Cullen, (1988); Upchurch and Ruhland, (1995); Barnett and Vaicys, (2000); Acar, Yener and Tayan., (2018), provided detailed definitions of the nine ethical criteria.

Self-interest climate based upon egoistic moral judgment and individual locus of analysis; egoism at this level promotes the consideration of the needs and preferences of one's own self personal gain, self-defence. Self-interest may be defined as physical well-being, pleasure, power, happiness that promotes the interest of the individual.

Company profit climate based on egoistic moral judgment and locus of analysis. Because ethical decisions are affected by immediate work group's beliefs, company profit climate addresses the context where individual decisions represent the organization's best interest such as corporate profit and strategic interest.

Efficiency climate based on egoist moral judgment and cosmopolitan locus analysis: in this type of climate, ethical decisions are influenced by general social or economic interest.

Friendship climate lays emphasis on the interest of one's friends (friendship, reciprocity) without considering organizational membership.

Team interest climate lays stress on concern for the organizational collective such as spirit de corps, team play.

Social responsibility climate based on benevolent moral judgment and cosmopolitan locus of analysis. In this climate, external factors that guide socially responsible behaviour affect ethical decisions.

Personal morality climate is when individuals are expected to be directed by personal ethics. By reason of locus of analysis, the principles are self-chosen.

Company rules and procedures climate is where the source of ethical principles stems from the organization such as rules and procedures.

Laws and professional codes climate are where the source of principle goes beyond the organization such as legal systems and professional organizations.

The findings led Victor and Cullen to develop an Ethical Climate Questionnaire (ECQ) in order to understand individual members' perceptions concerning an organization's ethical climate. Through several surveys, Victor and Cullen (1987) concluded that "efficiency" plays an insignificant role and that “friendship” and “team interest” are regarded as one and the same. They therefore, concluded that only seven out of the nine ethical climate types have practical implication on an organization. The seven types were further refined into five dimensions of instrumentalism, caring, independence, rules, and laws and codes as in Table 2.

Table 2: Five common empirical dimensions of organizational ethical climate

		Locus of Analysis		
		Individual	**Local**	**Cosmopolitan**
Ethical Criterion	**Egoism**	Instrumental	Instrumental	
	Benevolence	Caring	Caring	
	Principle	Independence	Rules	Law and Code

Source: Victor and Cullen (1987, 1988)

According to Keikoh (2017, p.53) “instrumentalism” refers to a belief in the supremacy of individuals and/or organizational interests as maximized through business activities and with no consideration for the consequences. “Caring” refers to an emphasis on altruistic principles in which both managers and employees are focused on maximizing their collective interests. “Independence” enables individual members to develop their own standards of morality based on personal value judgments which are respected by the organization and immune to the influence of others. “Rules” require strict adherence to the rules, procedures and codes of conduct established by the organization while “laws and codes” require adherence to laws and professional standards developed outside the organization, which takes a backseat approach to regulating the conduct of members. The theory can be used to strengthen and improve the social and ethical culture of an organization by developing management practices and codes of conduct to promote effective decision making. MRA like any other organization is expected to have these five dimensions in its operations which would determine its ethical climate.

3.3 Weaknesses of Victor and Cullen's theory for Organizational Ethical Climate

Despite widely use of Victor and Cullen's theory for organizational ethical climate and Corporate Ethical Virtue (CEV) model in research for several decades, the two have some weaknesses that have been observed and noted over time.

Firstly, although the ethical work climate (EWC), introduced by Victor and Cullen (1987), plays a central role in the business ethics literature due to its influence on employees' ethical decision-making, the framework is limited as a descriptive and prescriptive model because it lacks a normative focus and does not allow for organizations guided by universal ethical principles (Weber & Opoki-Dakwa, 2022).

Secondly, Haidt (2012) argued that Victor and Cullen's (1987) theoretical and empirical dimensions (sub-climates) are not comprehensive enough to capture some of the important aspects of organizational ethical climate. The original model proposed by Victor and Cullen embedded self-interest (egoism) and care but could not adequately capture "moral self" (i.e. collective or social). The moral self and different facets flourish due to a creative and collective effervescence (a result of grouping behaviour), which deemed necessary to regulate the individual level of consciousness and enable "go beyond ourselves' (Durkheim, 2005). The above described perspectives are used as a lens to identify shortcomings in the original model in order to make further possible improvements or advancements.

Thirdly, Arnaud (2006:115) posits that the Victor and Cillen's EWC contains a serious theoretical shortcoming (i.e., its undimensionality) that fosters important empirical weaknesses as well (i.e., unstable factor structure, limited predictive validity). He argues that although the theory represents two dimensions (ethical criteria and loci of analysis) as distinct concepts a closer look calls this assumption in question. According to him, the ethical criteria dimension, grounded in Kohlberg's theory of collective moral judgment (CMD), spans individual, collective, and universal ethical criteria. Likewise, the loci of analysis dimension also represent the three loci as involving individual, collective, and universal concerns. He therefore, concluded that these two may not represent two distinct dimensions, buy rather, a single, unified concept that captures the shared moral judgment of employees. Arnaud (2006:116) cemented his argument with an example that the individual-level ethical criterion dimension (egoism) is defined as an employee's desire to maximize his or her self-interest. The individual-level locus of analysis dimension (individual) is defined as using the self as the referent in ethical decision-making and moral reasoning. Therefore, the two components may not be distinct, in that employees who desire to maximize their self-interest naturally see themselves as the referent in moral reasoning. He further argued that the same applies to the collective-level ethical criterion (benevolence) and locus of analysis (local).

Fourthly, the theory is having a simplistic nature. The theory tends to oversimplify the complex nature of ethical decision-making in organizations. It suggests that ethical climate can be categorized into few distinct types (instrumental, caring, rule-based), which may not fully capture the intricacies and nuances of ethical behaviour in real-world organizational settings.

Fifthly, the theory lacks dynamic perspective. The theory assumes that ethical climates are stable and enduring over time. However, organizational climates are influenced by a range of factors, including leadership changes, organizational restructuring and external events. The theory does not adequately address the dynamic nature of ethical climates and how they may evolve in response to changing circumstances.

Furthermore, the theory lacks practical guidance. Although the theory provides a conceptual framework for understanding ethical climates, it may fall short in providing practical guidance for organizations to improve their ethical practices. It does not offer specific strategies or interventions for creating or fostering desirable climates.

However, despite the stated weaknesses, Victor and Cullen's organizational ethical climate theory has made valuable contributions to the field of organizational ethics and has over decades served as a foundation for further research and theoretical development.

3.4 Virtue Ethics as a normative framework

Virtue ethics (or aretaic ethics from Greek (*arete*)) are normative ethical theories which emphasize virtues of mind, character and sense of honesty. Russell (2013) states that virtue ethics is one of the oldest ethical theories in the western and non-western traditions of thought deriving from the ancient Greek philosophy (Socrates, Plato, Aristotle). Banks and Gallagher, (2008); Webb, (2010) point out that virtue ethics are normative ethical theories which focus on the character of the individual and moral training and emphasize on being rather than doing. Bisman, (2014) explains that virtue ethics theories are typical examples of agent-focused and relationship-based ethical theories.

MacIntyre (2007) expresses that unlike the rule-based and principle based ethical theories (Kantianism/Deontology and Utilitarianism), which are concerned with the question on 'How should I act?', virtue ethical theories attempt to reply to the following three core questions which, according to him, are at the heart of modern ethical thinking: a) 'Who am I?', b) 'Who ought I to become?' and c) 'How ought I to get there?'.

In modern times, virtue ethics was revived in the late 1950s in Anglo-American philosophy, with Elizabeth Anscombe's influential article 'Modern Moral Philosophy' published in 1958. But it became popular in the 1970s and 80s by the philosophers Foot (1978), MacIntyre (1981), Taylor (1985), Hursthouse, (2012); Rachels and Rachels (2007). Banks and Gallagher, (2009). Rachels and Rachels, (2007) argue that the revival movement of virtue ethics in moral philosophy was a reaction against the rival ethical theories based on rules and duties. Bibus, (2013) asserts that virtue ethics focuses upon what it actually means to be a human being by giving priority to the examination of our character and motivations in order to distinguish right from wrong.

3.5 Conceptualization and operationalisation of Ethical Culture model

The ethical culture of an organization has been defined as an organization's ability to encourage its members to act ethically and avoid committing unethical acts (Collier 1995; Kaptein 2008). Schein (1985) defines corporate culture as "a pattern of shared beliefs and assumptions that individuals learn from problems". He argues that culture is a complex mixture of values, control system, missions, structures and symbols that fit together to define what is appropriate for a particular organization. Chadegania and Jaria (2016:51) argue that companies can be identified as ethical or unethical based on their ethical culture. According to them corporate ethical culture is the shared beliefs about ethics of an organization's members.

According to Trevino and Weaver (2003) ethical culture of an organization can be defined as "those aspects of the perceived organizational context that impede unethical behaviour". Based on Amah *et al.* (2013), corporate culture is a framework that guides day to day behaviour and decision making of individuals in organizations and directs employees to reach the organization's goals. Strong corporate culture encourages organization's members to achieve the organization's goals (Amah *et al.*, 2013). They argued that organizations with strong corporate culture outperform organizations with weak corporate culture.

Within this framework, organizational ethical culture can be thought of as comprising both formal and informal subsets of organizational culture that promote ethical conduct and prevent unethical conduct (Trevino 1990; Chadegani & Jari 2016). Ethical culture can be distinguished from similar construct of ethical climate since ethical culture is procedural in its nature and relates to the conditions for ethical and unethical behaviour (Kaptein 2011), while ethical climate is more content oriented and determines what can be counted as ethical conduct (Victor and Cullen 1988).

Underlying the proposed ethical culture or behaviour relationship is the assumption that culture can exert a powerful influence on individual behaviour. An important characteristic shared by most conceptualizations of organizational culture is the expected relationship between culture and conduct (Jelinek, Smircich & Hersh, 1983). Culture helps to establish what is considered legitimate or unacceptable in an organization. Whether defined as an informal organizational control system (Martin & Siehl, 1983; Deal & Kennedy, 1982), or an instrument of domination, organizational culture is thought to provide direction for day-to-day behaviour.

According to Kaptein (2008:924), a strong ethical culture has certain virtues. Accordingly, a virtue-based theory of business ethics was developed. The theory states that there are characteristics, or virtues, that allow individual employees and organizations to excel morally. The virtues that enable moral excellence of an organization can be determined through the extent to which the organizational culture stimulates employees to act ethically, as well as avert unethical behaviour. These virtues create the organization's internal environment for ethical conduct, reflected by the ability to stimulate employee ethical behaviour. Kaptein (2008, p.924) identified and tested seven virtues that should be embedded in an organization's ethical culture: 1) virtue of clarity; 2) virtue of congruency; 3) virtue of feasibility; 4) virtue of supportability; 5) virtue of transparency; 6) virtue of discussability; 7) virtue of sanctionability. According to him, the first two virtues ''relate to the self-regulating capacity of the organization, the next two virtues to the self-providing capacity of the organization, and the last three virtues to the self-correcting or self-cleansing capacity of the organization.'' This relates to the main idea of virtue ethics as being, doing and becoming.

3.6 Corporate Ethical Virtue (CEV) Model

The study has used the Corporate Ethical Virtue (CEV) model developed by Kaptein (2008). Kaptein (2008) argues that corporate ethical virtues are the organizational conditions for ethical conduct which formulate normative criteria and reflect the organization's capacity to stimulate ethical conduct of employees. Kaptein (2008) approaches the ethical organizational culture through ethical virtues. He states that both individuals and organizations should have certain features, virtues, which enable morally right behaviour for an organization to become ethical.

The CEV model draws on the Aristotelian ethics of virtues as applied in business (Solomon 2000; 2004). Starting out from an assumption that organizations can be considered as moral agents, since unethical behaviour in organizations is normatively and empirically patterned. Kaptein (1999) and Kaptein and Van Dalen (2000) presented the model that was initially called the Ethical Qualities Model. The model arose from the premise that all organizations solve three types of ethical dilemmas – entangled hands, many hands, and dirty hands – that are based on conflicts of interest between (1) an organization and its employees, (2) different parts of the organization, and (3) organization and its stakeholders. In order to deal successfully with these dilemmas, organizations develop seven distinct qualities that comprise their ethical cultures: clarity, consistency, sanctionability, achievability, supportability, visibility and discussability.

Drawing upon virtue-ethics theory, Kaptein (2008) states that the ethical culture of an organization builds on organizational ethical virtues that stimulate employees to undertake ethical conduct. In this study, the ethical culture of an organization is defined as the virtuousness of an organization (Kaptein 2008). This model is grounded in the virtue theory of business ethics (Solomon 1992, 1999, 2000, 2004). The theory holds that individual business people as well as business organizations should possess certain characteristics that are virtuous, in order to excel morally. These ethical virtues provide the framework for ethical behaviour in the organization and they can also be developed by organizations, although virtues as elements of organizational culture are not easy to change (Kaptein 2009; Schein 2010). Kaptein (1998) posits that the virtuousness of a corporation can be determined by the extent to which the organizational culture stimulates employees to act ethically and prevents them from unethical behaviour. The set of generic and procedural oriented virtues is applicable to any business organization (Kaptein, 2008:924).

Kaptein, (2008) based on four interlocking empirical studies, initially validated and refined the Corporate Ethical Virtues model which formulates normative criteria for the ethical culture of organizations. The findings of his studies provide support for the existence of eight undimensional subscales: clarity, congruency (consistency) of supervisors, congruency of management, feasibility, supportability, transparency, discussability, and sanctionability. He came up with the resulting 58-item self-reporting questionnaire which is a useful tool that can be used in research and by managers and scholars in assessing the ethical culture of organizations. These eight virtues that he developed are in Figure 1:

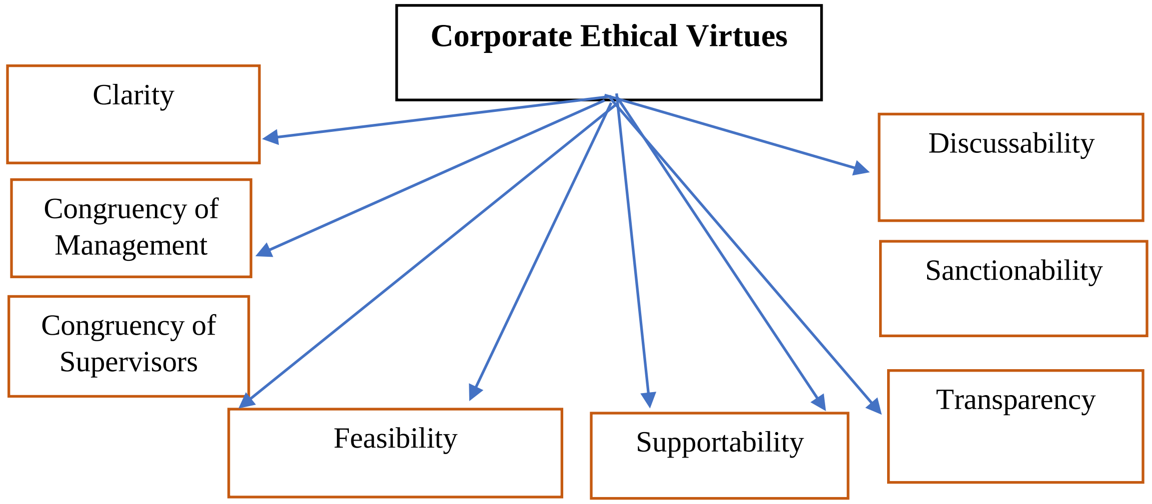

Figure 1: Dimensions of Corporate Ethical Virtue

Source: Chadegani and Jari (2016:56)

3.6.1 The Virtue of Clarity

The first virtue in the CEV model is the virtue of clarity regarding the ethical standards managers and employees should uphold. Clarity is a virtue in the CEV model as a lack of clarity is an antecedent of unethical behaviour (Kaptein, 2008). The empirical research conducted by Kaptein (2008) argues that unethical behaviour occurred due to the absence of a clear normative framework in the organization, which left managers and employees to rely on their moral intuition and good judgment. He also found examples of organizations having such a framework, like a code of ethics, but when that was never communicated within the organization it had no impact on the behaviour of managers and employees. This corresponds with the views of Tyler and Blader (2005) that vagueness and ambiguity regarding moral expectations is an important source of unethical behaviour within organizations. And research by Schnatterly (2003) among 57 business organizations showed that by making policies and procedures clearer, white-collar crime was reduced by 26%. Therefore, the virtuous organization is clear about the ethical standards employees should uphold (Kaptein, 2008: 924).

3.6.2 The Virtue of Consistency of Management and Supervisors

The second virtue in the CEV Model is the role model behaviour of management and supervisors in the organization, labelled as the virtue of consistency. Organizations may well stipulate clear normative expectations to guide employee conduct, but if management behaviour, as an important source of normativity within organizations (Schein, 1985; Trevino, Hartman, & Brown, 2000), contradicts these expectations, employees are confronted with incongruent or inconsistent signals. However, if the behaviour of management is consistent with the normative expectations of the organization, the message to employees to comply with these expectations is reinforced.

Kaptein (1998) found many cases of unethical behaviour by employees who were motivated by bad role modelling of their manager or supervisor. This corresponds with the views of Brown et al., (2005) that employees often emulate the ethical and unethical behaviour of their managers and supervisors. When managers contradict ethical standards, they communicate inconsistent signals to subordinates (Kaptein, 2008). This second organizational virtue amounts to the moral requirement that managers should visibly act in accordance with normative expectations.

3.6.3 The Virtue of Feasibility

The third virtue in the CEV model refers to the extent to which the organization creates conditions which enable employees to comply with normative expectations. If employees have little or no scope to realize their tasks and responsibilities, the risk of unethical conduct increases. Kaptein (1998) found that unethical conduct occurred when employees lacked adequate or sufficient time, budgets, equipment, information, and authority to fulfil their responsibilities. Trevino (1986) maintains that people under great time pressure are less inclined to pay attention to ethical standards than those who have sufficient time at their disposal. Kaptein (1998) has found examples of unethical behaviour prompted by managers and employees having insufficient means at their disposal. Schweitzer, Ordonez and Douma (2004) also show in their empirical study that excessively high targets stimulate unethical behaviour. The third organizational virtue is the requirement that employees' responsibilities are feasible. He argued that the lower the feasibility of responsibilities, the higher the frequency of unethical behaviour.

3.6.4 The Virtue of Supportability

The fourth virtue to (un)ethical conduct within organizations is the extent to which the organization creates support among employees to meet normative expectations. The virtue of supportability is defined as the extent to which an organization creates support among managers and employees to comply with the ethical standards of the organization. Following the views of Boye and Jones (1997), Kaptein (1998, 2008) found that demotivation, mistrust and dissatisfaction among staff were, in some cases, the antecedent of unethical behaviour. Mistrust and a hostile work environment make it difficult, if not impossible, to comply with the ethical standards of the organization. Employees who feel that they are not taken seriously or are not treated fairly might try to balance the scales of justice by deliberately causing damage to the organization. Tyler and Blader (2005) empirically found that when employees are encouraged to identify with the values of their organization, they are intrinsically motivated to comply with the ethical standards of the organization. A lack of commitment to the ethical policies and standards of the organizations also increases the risks of unethical behaviour (Kaptein, 2008:8-9). To prevent and reduce unethical behaviour in work groups, it is therefore important to create commitment among management and employees to comply with the ethical standards of the organization (Kaptein, 2008, p.9).

3.6.5 The Virtue of Transparency

The fifth virtue in the CEV model is that of transparency or visibility in the organization. In the CEV model, transparency is defined as the degree to which unethical behaviour of management and employees and its consequences are observable (Kaptein, 2008, p.9). Transparency is broken down into horizontal and vertical components. The vertical component refers to the extent to which managers are able to observe unethical conduct and its consequences of employees (top-down) and vice versa (bottom-up). The horizontal component refers to the extent to which employees are able to observe unethical conduct and its consequences among themselves (Kaptein, 2008, p.926). Employees can only be held responsible if they know, or could have known, the consequences of their actions (Bovens, 1998). Kaptein, (1998) also found cases in which lack of transparency was an antecedent of unethical behaviour. He argued that employees who are hardly aware of the nature or seriousness of the consequences of their conduct are deprived of the opportunity to account for, modify or alter their conduct. This led to situations where managers and employees were only focused on the action without regard for its consequences. And also, to situations where unethical behaviour could be concealed easily and the frequency of unethical behaviour could consequently increase without others within or outside the work group detecting it (Kaptein, 2008:10).

3.6.6 The Virtue of Discussability

The sixth virtue in the CEV model is that of discussability, defined as the degree to which managers and employees experience freedom to raise ethical dilemmas and alleged unethical behaviour. Riivari and Lamsa, (2019, p.226) posit that in practice, the organization should provide channels such as meetings, roundtable, and unofficial discussions by which employees can also openly share their ideas about, and perceptions and experiences of ethically relevant topics. The authors argued that these discussion forums should allow individuals to discuss their moral concerns and consider possible mistakes as openings for learning and for providing constructive criticism and feedback.

Kaptein (2008) identified many examples of unethical behaviour, which were partly caused by an organizational culture with a low level of discussability or debatability. In such a closed culture, criticism was neither encouraged nor accepted, ideas could not be exchanged and the willingness to discuss ethical issues was low or even absent (Kaptein, 2008:10). People figuratively close their ears and eyes to what they do not want to hear or see. If moral issues are not openly spoken about, they go unnoticed and unacknowledged, which leads to higher moral stress and a decline of moral authority in ethical standards (Kaptein, 2008:926-927). Empirical data gathered in four large companies by Trevino et al. (1998) showed that the degree to which managers and employees can openly talk about ethics is a good predictor of the absence of unethical behaviour. According to the CEV model, the higher the level of discussability, the lower the level of unethical behaviour.

3.6.7 The Virtue of Sanctionability

The seventh virtue in the CEV model is sanctionability. Sanctionability refers to the likelihood of managers and employees being punished for behaving unethically and rewarded for behaving ethically. Kaptein (1998) found a range of examples of unethical behaviour that was preceded by similar forms of unethical behaviour that were tolerated or even encouraged, in turn creating the perception among perpetrators that their behaviour would go unpunished or that it would even be appreciated by management. Unethical conduct that is not penalized is meaningless and undermines the effectiveness of ethical measures (Kaptein 2008:927). He argues that unethical behaviour should not be accepted in any form as it might lead to further acceptance of such behaviour, while ethical behaviour should be fostered and rewarded.

According to Cressey (1953) and Sutherland (1940; 1983), managers and employees will steer clear of unethical behaviour if they expect it to be punished and if the severity of punishment outweighs the potential reward. When people are not punished for unethical behaviour or even rewarded for such behaviour, the message is clear: unethical behaviour is acceptable or even desirable (Ball, Trevino, & Sims, 1994). Sanctions are imposed not just for the sake of the perpetrator and victim, but also for the benefit of onlookers.

Furthermore, Kaptein (2008) also collected and analyzed examples in which the failure to reward ethical behaviour led to unethical behaviour. A lack of recognition for ethical behaviour diminishes the willingness of employees to act ethically and increases the likelihood of resorting to unethical behaviour. This empirical finding corresponds with the research of Roman and Munuera (2005) showing that the more ethical behaviour is rewarded, the less people behave unethically. Therefore, the seventh organizational virtue of sanctionability refers to the likelihood of employees being punished for behaving unethically and rewarded for behaving ethically (Kaptein, 2008:927).

3.7 Others Models of Measuring Corporate Ethical Culture

Apart from the Corporate Ethical Virtue (CEV) model, there are other models of corporate ethical culture that were developed to measure corporate ethical culture in organizations. The most well-known models are 1) Center for Ethical Business Culture model (CEBC), 2) Perceived Ethical Culture model (PEC) and 3) Ethical Corporate Culture model (ECC). I will briefly discuss these models and their theoretical basis.

3.7.1 Center for Ethical Business Culture (CEBC) Model

The Center for Ethical Business Culture (CEBC) model was developed by Ardichvili et al. (2009) in order to introduce ethical business culture components from a holistic perspective. The CEBC model is based on the grounded theory approach (Creswell, 1998). Grounded theory focuses on discovering a theory describing or explaining a phenomenon under investigation, by analysing data collected through field investigations. The researchers conducted a qualitative research study by interviewing top-level business executives. They then clustered the answers and conceptualized objects with similar patterns and characteristics. In the grounded theory approach, researchers are not trying to develop a set of testable hypotheses or propositions. Instead, only a general question about the phenomenon is formulated with a goal of leaving sufficient space for the emergence of patterns, which could be used in formulating a new explanation of the phenomenon (Grbich, 2007).

Ardichvili *et al.* (2009) divided business culture into formal and informal cultures. Formal organizational culture components comprised leadership, structure, policies, reward systems, socialization mechanisms and decision processes among other things. Leaders who are perceived as being able to create and support an ethical culture in their organizations are those who represent, communicate role model high ethical standards (Brown *et al.*, 2005), who emphasize attention to goals other than economic, who engage in ‘‘ethics talk’’ (Bird & Waters, 1989), and those who maintain a long-term view of relationships within and outside the organization. According to Ardichvili *et al*. (2009), these top managers create and maintain an ethical culture by consistently behaving in an ethical fashion and encouraging others to behave in such a manner as well.

Ardichvili *et al.*, (2009) identified five clusters that have emerged from interviews with top-level business executives regarding ethical culture. These clusters include mission and value-driven, stakeholder balance, leadership effectiveness, process integrity, and long-term perspective. The dimension of mission and value driven was identified as the key stone of the model. The researchers argued that for an organization to survive and thrive, mission and values must be an integral component of an organization's strategic focus (Ardichvili *et al*., 2009:449). Therefore, based on Ardichvili *et al.,* (2009:449), organizations possessing ethical cultures with these 5 clusters create and maintain a shared pattern of values, customs, practices, and expectations which dominate normative behaviour in the organization.

3.7.2 Perceived Ethical Culture (PEC) Model

Perceived Ethical Culture (PEC) model was developed by Sweeney *et al.* (2010). Sweeney *et al.* (2010) argue that perceived ethical culture has two dimensions of "ethical tone at the top" and "ethical pressure". The model which is based on social learning theory suggests that setting the tone at the top will inspire individuals within the organization to emulate the behaviour of attractive role models like ethical leaders (Bandura, 1977). Utilizing social learning theory, research suggests that ethical leadership trickles-down from the top level of management, to immediate supervisors, and ultimately to employees (Mayer *et al*. 2009). According to Morris (2009), through "tone at the top", managers in the organizations are responsible to create and embed ethical culture in the organization. Amernic *et al.,* (2010) argue that a strong corporate ethical culture starts with organization's leaders which are called "tone at the top". Aquila and Bean (2011) define tone at the top as a level of commitment to integrity which leads to right conduct at all costs regardless of the consequences such conducts might have on financial performance of the organization. Cunningham (2005) posits that tone at the top is a set of shared beliefs that an organization has emanating from the top managers in an organization. Mahadeo (2006) argues that if employees think managers bend the rules, they will bend the rules too. Therefore, top management has the potential to create ethical mental space in organization by embedding their values, beliefs and ethical rules by generating corporate ethical culture. The ethical tone at the top is similar to the virtue of congruency in Kaptein's (2008) Corporate Ethical Virtue Model.

The second component of PEC model is the organization's ethical pressure of reprimanding employees when they engage in unethical behaviour (Gurley *et al*., 2007). Prior studies (Gurley *et al.,* 2007; Trevino *et al.,* 1986) have shown that organization's rewards and punishment systems influence employees' ethical behaviour. The ethical pressure is similar to the virtue of sanctionability in Kaptein's (2008) Corporate Ethical Virtue Model.

3.7.3 Ethical Corporate Culture (ECC) Model

Schwartz (2013) developed Ethical Corporate Culture (ECC) model as a multi-dimensional model of corporate ethical culture. The model argues that three key elements must exist if illegal or unethical activity within and on behalf of organizations is to be minimized through developing and sustaining an ethical corporate culture. These three key elements are the existence of a set of core ethical values, the establishment of formal ethical programs and the continuous presence of ethical leadership. The model is based on the definition of ethical corporate culture by Brown and colleagues (2005) and on the fact that employees either behave according to ethical culture through a socializing process or through internalization process (Schwartz 2013:40). According to Schwartz (2013), corporate culture as a representation of the organization's shared values, beliefs and assumptions has three pillars. The first pillar is core ethical value which is the existence of a set of core ethical values infused throughout the organization in its policies, processes and practices. Schwartz (2013) postulates that the core ethical value dimension includes trustworthiness, respect, responsibility, fairness, caring, citizenship. The core ethical values must be found in the firm's policy documents, such as the firm's code of ethics, annual report or the website (Schwartz 2013, p.42-43). Furthermore, these values must be included in the firm's processes, e.g. the hiring process, ethics training and the performance management system (Schwartz 2013, p.43).

The second dimension is formal ethical program which refers to the establishment of a formal ethics program including a code of ethics, ethical training, reporting system (ethics hotline) for unethical behaviour and an ethics officer.

Finally, the third dimension is the ethical leadership which is related to the presence of ethical leadership that is an appropriate "tone at the top" as reflected by the board of directors, senior executives and managers. The tone of the top as defined by Aquila and Bean (2003, 44) is considered by many scholars as the level of commitment to integrity leading to right conducts at all costs regardless of the consequences such conducts might have on financial performance, as the most important factor. This dimension is similar to the virtue of congruency in Kaptein's (2008) Corporate Ethical Virtue Model and the dimensions of "ethical tone at the top in Sweeney et al. (2010) Perceived Ethical Culture (PEC) model.

3.8 Weaknesses of the Corporate Ethical Virtue (CEV) Model

The Corporate Ethical Virtue model developed by Kaptein (2008) is a framework that emphasises the cultivation and integration of ethical virtues within organisations. Although the model has several strengths, it also has some weaknesses that need to be acknowledged. It is worth noting that the limitations of the model can vary based on different viewpoints and interpretations. Below are some of the weaknesses and limitations of the Corporate Ethical Virtue model.

The first weakness of the CEV model is its subjectivity. The model relies heavily on subjective judgments and interpretations of ethical virtues. Virtues can be interpreted differently by individuals or groups leading to potential variations in ethical judgment. What may be considered virtuous behaviour by one person or culture might not be virtuous behaviour by another person or culture. Different cultures and contexts may prioritize different virtues, and the model's universality may be limited (Du, Bhattacharya & Sen, 2010). The model's reliance on shared values may be challenging to establish a universally applicable set of ethical virtues due to diverse cultural, social and individual perspectives (Kaptein, 2008).

The second weakness is its lack of clarity. Critics of the model argue that the CEV model lacks clear guidelines or prescriptions on specific ethical behaviours and decision-making processes that organizations need to follow to cultivate ethical virtues. While the model provides a comprehensive framework for cultivating virtues, it may not offer practical solutions for resolving ethical dilemmas in a complex real-world context. It does not offer specific strategies or actions that organisations can take to develop the virtues. The lack of operational guidance can limit the model's applicability and effectiveness (Frussel & Weber, 2020).

The third weakness is the implementation challenges. Implementing the CEV model in organizations can be complex, difficult and challenging due to resistance to change, lack of commitment from leadership and difficulties in aligning individual behaviours with organizational goals. Organizations may struggle to effectively integrate the model into their existing structures and systems. Overcoming these implementing barriers requires a comprehensive understanding of the culture and structure of the organization (Kaptein & Schwartz, 2008).

The fourth weakness pertains to the model's measurement and assessment. Measuring and assessing the integration of ethical virtues within an organization can be problematic using traditional quantitative methods. The model does not provide clear metrics or indicators to evaluate the presence or development of ethical virtues. The lack of measurement tools makes it difficult for organizations to gauge their progress or identify areas for improvement. Capturing the progress and impact of virtues cultivation may require more nuanced qualitative approaches, making it challenging to establish specific metrics and benchmarks for evaluation (Kaptein, 2011).

The fifth weakness is the model's limited focus on external stakeholders. Some scholars (Becker & Becker, 2008) argue that the CEV model primarily focuses on internal virtues and individual behaviour within the organization while neglecting the ethical considerations and responsibilities towards external stakeholders, such as customers, suppliers and the wider community. This narrow focus may limit its effectiveness in addressing broader ethical issues and social responsibilities.

The sixth weakness is that the model has limited scope. The model primarily focuses on ethics and virtues, neglecting other important aspects of organizational behaviour and decision-making. While virtues are important, other factors such as legal compliance, corporate governance and social responsibility also play a critical role in ethical decision-making.

It is crucial to note that these weaknesses or criticisms do not necessarily invalidate the model but rather highlight some considerations and challenges associated with its implementation and effectiveness. The model still made valuable contributions to the field of business ethics and remains a useful framework for understanding the promoting ethical behaviour in organizations. However, organizations interested in adopting the CEV model should carefully assess these weaknesses and consider how to address them within their specific context.

3.9 Justification of Corporate Ethical Virtue (CEV) Model as a Theoretical Framework

Out of the four models explained above, the CEV model represents a more promising avenue of research, since it is more normative and context-independent than rivalling approaches and models. To be more precise, the CEV comprises relatively abstract procedural statements that can be judged in a reliable way in quantitative studies (Pavic, Seric & Sain (2018:130).

Secondly, the CEV has been the only multidimensional scale that has already been empirically validated in various organizational and social contexts. Kangas *et al*. (2017) confirmed the factorial validity of the CEV across four different organizational samples from the public and private sector in Finland, thus recommending the scale for future research. In their study, both the eight-factor model and a general CEV factor fitted the data well enough, thus allowing the usage of both approaches to the construct, depending on the level of intended parsimony and generalizability.

Thirdly, the CEV model has been chosen because it has been tested, validated and used to measure organizational ethical culture in Africa especially in Democratic Republic of Congo (DRC) and South Africa and found out to be a good measure. Since MRA is an organization in Africa, it is likely to have similar set ups like those in other African countries and it is envisaged that the CEV model is the best model to use in measuring ethical culture at MRA.

3.10 African Ubuntu Virtues

The CEV model of Kaptein is framed in the Western stakeholder theory and understanding of virtues. Freeman (1984) developed the stakeholder theory of organizational management and business ethics that addresses morals and values in managing an organization. The theory argues that a firm should create value for all stakeholders, not just shareholders as postulated by Friedman (1962). The shareholder theory is rooted in that the purpose of management is maximization of owner-wealth. Lutz (2009:313) rejects these theories arguing that any theory that tells us to maximize owner-value, tells us that we should do so even when the owner-value-maximizing action would be unethical. However, we should never act unethically. Therefore, there is need to reject as unsatisfactory all management theories that tell us that the purpose of management is owner-wealth-maximization. Such theories promote using all means possible whether ethical or unethical provided there is owner-wealth maximization in the end.

Furthermore, these theories are rooted in individualistic philosophical systems. They lack the concept of the common good, which is the good of the community and also of each of its members (Lutz, 2009, p.314). According to him stakeholder theory is about how groups of individuals with conflicting group-interests can live in relationship with the same corporation and the theory maintains that there are many conflicting interests and managers should promote all of them. He therefore, argues that what is needed is the concept of the common good, so that managers have a single target, but one that includes all members of the community, not just owners. He maintains that since human persons are naturally communal, not individualistic, and since all traditional (African) cultures are communal cultures, *ubuntu* philosophy which is a philosophy of traditional culture should be the starting point of any organizational management in Africa. Khomba, Bakuwa and Kangaude-Ulaya (2013, p. 31) assert that as a governing African philosophy, *'ubuntu'* is inclusive in nature as it considers all members of the community as one entity aiming at achieving one purpose. They went on to posit that there have been assertions that the ultimate success of any organization operating in an African environment is premised on the '*ubuntu'* framework.

According to Mele (2012:91), the term "community" comes from Latin word *communitarem*, the root of which are in *communis*, meaning "common", "shared by all or many". He further argues that community is understood as a unified body of individuals; people with common interests or living in a particular area or having a common history. Community is also a group of people with common characteristics or beliefs, or who are interconnected, or a group organized around common values and with certain social cohesion (Mele, 2012, p.92).

Lutz (2009:318) postulates that the first step in developing the requisite theory of African business management, based upon the philosophy of *ubuntu*, is to recognize the firm as community (or as an institution that should become a community), not a mere collection of individuals. Karsten and Illa (2005, p.612) argue that *ubuntu* provides a strong philosophical base for the community concept of management. McFarlin et al. (1999, p. 71) write that African management philosophy ''views the corporation as a community and can be summed up in one word – *ubuntu*.'' According to Lutz (2009, p.318) when the firm is understood as a community, the purpose of management is to benefit the community, as well as the larger communities of which it is a part. Handy (2002, p.51) alludes that a good business is a community with a purpose. And, when the firm is understood as a community, the purpose of management is to promote the good of the community, the common good (Lutz, 2009, p. 323). Mele (2012, p.98) adds that a community has common goals which are in the benefits of the whole community. They become "common good".

Lutz, (2009:323) further posits that when the firm is understood as a community, the purpose of management is neither to benefit one collection of individuals, as owner-value-maximization theories claim, nor to benefit many collections of individuals, as stakeholder theories tell us, but to benefit the community, as well as the larger communities of which it is a part. Mele, (2012:98) therefore, asserts that if the firm is a community of persons, managers should pay attention to groups and individuals who are part of this community. *Ubuntu*, therefore promotes the good of a community and all its members. This notion is referred to communitarianism or living collectively for the benefit of every member of the said community. MRA being a firm in an African context is therefore a community and its employees are expected to work in this community not for their own personal (individual) interests but for the interest of the entire organization and larger community (Malawi). Within this community employees are regulated by common rules and beliefs about what a right behaviour is and what responsibilities they have toward MRA. It is a community with a defined set of norms. It has a social identity, a set of values, a shared mission to solve a problem and often also a sense of place.

Since a firm is regarded as a community based on *ubuntu* which is anchored on virtues, any firm in Africa must be managed based on certain virtues. Scholars have identified virtues or ‘‘core values’’ of *ubuntu* which are humanness, caring, communality, respect, dignity, acceptance, sharing, co-responsibility, social justice, fairness, personhood, morality, group solidarity, compassion, joy, love, fulfilment, conciliation, et cetera. *Ubuntu* embodies all these virtues that maintain harmony, supportiveness and the spirit of sharing among the members of a community. One aspect of *ubuntu* is that, at all times, the individual effectively represents the people from among whom he or she comes, and therefore tries to behave according to the highest standards and exhibit the virtues upheld by his or her community.

Koster (1996, p.111) agrees with these virtues when he narrates that *ubuntu* is a way of life that characterizes the communal nature of African communities as it “brings to the fore images of supportiveness, cooperation and communism”. These virtues bring people together and support each other and they are similar to the virtue of supportability in

Kaptein's CEV model. It is expected that MRA as a community should have employees who exercise these *ubuntu* virtues of communality, supportiveness, cooperation, solidarity, caring for each other and compassion towards other employees and the general population to whom MRA serves. *Ubuntu* virtues will allow teamwork and encourage team members to sacrifice their personal gains or goals for the group as a whole. Through *ubuntu* virtues, people are not individuals, living in a state of independence but part of a community living in relationship and interdependence, supporting and caring for each other. It is only through a community that these virtues can be brought to life and realized fully. These *ubuntu* virtues are most likely to inculcate a culture of accountability and transparency at an organization like MRA the same way the virtue of transparency and discussability apply in CEV Model. In *ubuntu* communitarianism, people discuss issues affecting their community until they reach a consensus which is good for the community.
Thus, considering firms as human communities is more appropriate than seeing them as an aggregate of individuals united exclusively by contracts or interests (Mele, 2012, p.98). In assessing the ethical environment at MRA, it is important to note that its employees are coming from an African background where *ubuntu* is practiced and communal life is central to their life and daily activities. Under *ubuntu*, individualism and greed and profit achieved by sacrificing other community members who are at the centre of shareholder and stakeholder theories, contravenes the true foundations of humanity (*ubuntu*). Contemporary African intellectuals and policy makers often appeal to *ubuntu* when thinking about how to organize public and other large-scale institutions (Metz, 2019: 2). He argues that these organizations ought to improve people's lives, and so they should be structured in ways that foster *ubuntu*. Treating MRA as a community as postulated by Lutz (2009) is therefore, an African perspective of looking at it as an organization which is a departure from the stakeholder framework and interpretation of an organization on which CEV model of Kaptein is anchored on. Apart from Western virtues, we are expecting African organizations like MRA to have *ubuntu* virtues in their operations.

The *ubuntu* virtues bring people together and support each other and are similar to the virtue of supportability, transparency, discussability and sanctionability in Kaptein's

CEV model. It is expected that MRA as a community should have employees who exercise the *ubuntu* virtues of communality, supportiveness, cooperation, solidarity, caring for each other and compassion towards other employees and the general population to whom MRA serves. *Ubuntu* virtues will allow teamwork and encourage team members to sacrifice their personal gains or goals for the group as a whole. The *ubuntu* virtues are most likely to inculcate a culture of supportability, transparency, discussability and sanctionability at MRA the same way the virtue of supportability, transparency, discussability and sanctionability apply in CEV model. In *ubuntu* communitarianism, people support each other. They are transparent in what each member of the community does. They discuss issues affecting their community until they reach a consensus which is good for the community and they sanction each other whenever a wrong has been done. The theoretical framework used in this study is therefore, modified from the original CEV model by integrating the notion of communality into the ethical environment at MRA and only looking at virtues that resonate with *ubuntu* which are supportability, transparency, discussability and sanctionability. The adapted and modified CEV model used in this study has therefore, five constructs of supportability, transparency, discussability, sanctionability and communality as illustrated in Figure 2.

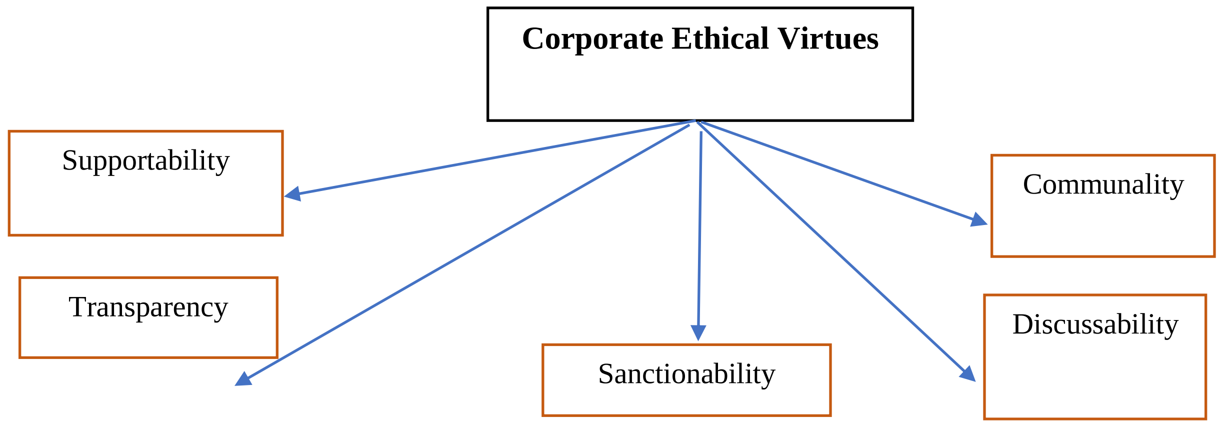

Figure 2: Dimensions of Modified Corporate Ethical Virtue Model

Source: Kaptein (2008) and Author (2023)

3.11 Chapter summary

The chapter has discussed the theoretical frameworks used in the study. Victor and Cullen's theory of organizational ethical climate and Kaptein's Corporate Ethical Virtue (CEV) model as theoretical frameworks used to measure the ethical climate and culture at MRA. The chapter has also discussed three other models of measuring corporate ethical culture and justified why CEV model was chosen and used as a measure of corporate ethical culture at MRA. Furthermore, the shortcomings of both the Victor and Cullen's theory of organizational ethical climate and Kaptein's CEV model were highlighted. Lastly, the chapter presented how the African *ubuntu* virtue of communality virtue has been incorporated into the CEV model in measuring the ethical culture at MRA. The next chapter discusses the methodology used in the study.

CHAPTER FOUR
METHODOLOGY

4.1 Chapter overview

The chapter discusses methodology and methods which were used in conducting the study. Section 4.2 describes the research approach, section 4.3 presents the research design, section 4.4 provides the study site and participants, section 4.5 explains the sample and sampling techniques used, section 4.6 examines the research instruments that were used, section 4.7 narrates the data collection methods, section 4.8 focuses on data management and data analysis methods, section 4.9 states the research dissemination strategy while section 4.10 outlines the ethical considerations employed in the study.

4.2 Research approach

According to Fleming and Zegwaard (2018, p. 206) the choice of a research methodology is determined by the purpose of the research and the nature of the research question and the subject being investigated. The research approach that was used in the study emanated from the research question formulated. The study therefore, employed a mixed method approach to conduct the research.

Creswell and Creswell (2018, p.41) define mixed methods approach as an approach to inquiry involving collecting both quantitative and qualitative data, integrating the two forms of data and using distinct designs that may involve philosophical assumptions and theoretical frameworks. It involves combining both qualitative and quantitative approaches to achieve the specific objectives. Creswell (2009, p.14) argues that recognizing that both quantitative and qualitative approaches have limitations. The researchers feel that biases inherent in a single method could neutralize or cancel the biases of the other method. Therefore, instead of employing a single research approach, the study employed a mixed methods approach in order to triangulate the findings and minimize the limitations of both quantitative and qualitative approaches. The qualitative data gave strength to the quantitative data as it provides explanation to the views or justification why a person holds the given perception towards a concept.

4.3 Research design

In order to achieve the research objective, there was need to employ a good and relevant research design in the study. According to Creswell, (2009, p.3), research design is referred to as plans and procedures for research that spans the decisions from broad assumption to detailed methods of data collection and analysis. Specifically, the study employed a convergent parallel mixed method design where both qualitative and quantitative data were collected and analyzed at the same time or in a single phase (Creswell, 2009). In the single-phase approach, a researcher collects both quantitative and qualitative data, analyses them separately, then compares the results to see if the findings confirm or disconfirm each other (Creswell & Creswell, 2018, p.300).

4.4 Study site and participants

The study was conducted at the MRA's headquarters in Blantyre. MRA comprises two revenue divisions of Domestic Taxes and Customs and Excise and fourteen (14) support divisions. It also houses Blantyre Domestic Taxes Station which was included in the study because it is housed in the same building as the MRA Headquarters and its employees are subjected to similar work environment as those working at headquarters.

The study participants were employees of MRA who are based at its headquarters. The study only targeted employees based at MRA headquarters because of time limitation and limited financial resources for conducting the study (Lakens, 2022, p.4). Furthermore, the MRA headquarters is the engine room and nerve centre of all MRA operations. It has all divisions of MRA. It is therefore, a good representation of MRA employees.

4.5 Sample and sampling techniques

A sample is a small proportion of a population selected for observation and analysis (Best & Kahn, 1989). Sampling refers to choosing a portion of the targeted population for research (Buchanan & Boddy, 1988). The study was conducted from a total population of 638 at MRA headquarters. The sample size was 240. In order to collect quantitative data, the study used a systematic random sampling method which is a probability type of sampling method to collect data from the employees. In systematic random sampling, only the first unit is selected randomly, and the remaining units are selected at fixed intervals (Kothari, 2004, p.62). In coming up with the sample, the systematic sampling formula for interval N/n = 638/240 = 2.6583….. was used (where 'N' is the total number of employees at MRA Headquarters subjected to the sampling and 'n' is sample size. Since one cannot select .6583….. of a person, I needed to pick every 2nd person then every 3rd person and continue to rotate this pattern until all 240 participants were selected. This sampling method was preferred because it is easier and less costly method of sampling and can be conveniently used even in cases of large populations (Kothari, 2004:62). Kumar (2011) defines a study population as the total of all the individuals who have certain characteristics and are of interest to a researcher. MRA Headquarters has a population of 641 employees including the Commissioner General, Deputy Commissioner General and Executive Director Corporate Services. The three were excluded from the population by nature of their positions within MRA. Therefore, the total number of employees subjected to sampling was 638 (641-3 = 638). In order to have a higher presentation, the study used the formula (N*Z-Score^2/4)/ (N*Margin of Error ^2+Z-Score^2/4) where 'N' is population size (number of employees), Z-Score is 1.959964 and margin of error is 0.05 to come up with the sample size. Therefore, the study targeted 240 employees which provided 95% confidence level and 5% margin of error. The 240 employees were proportionally divided into the number of employees in each division to come up with the actual number of participants in each division using the formula Total Number of Employees in a Division/Total Number of Employee at Headquarters (638) X Total Number of Sample (240). The sample size per division was as in Table 3.

Table 3: Number of employees per division and sample size per division

Division	Male	Female	Total	Sample Size
Administration	68	8	76	29
Corporate Affairs	8	9	17	6
Customs & Excise	59	39	98	37
Debt Management	4	0	4	2
Domestic Taxes	154	99	253	95
Enterprise Risk Management	4	1	5	2
Finance	29	20	49	18
Human Resources	10	26	36	14
Information Technology	21	10	31	12
Internal Affairs	7	4	11	4
Internal Audit	9	3	12	5
Legal Services	4	5	9	3
Modernization	1	4	5	2
Policy Planning & Research	3	5	8	3
Supply Chain Management	7	1	8	4
Tax Investigations	13	3	16	6
TOTAL	**401**	**237**	**638**	**240**

To collect qualitative data, the study used purposive sampling method. According to Robinson (2014), purposive sampling is intentional selection of informants based on their ability to elucidate a specific theme, concept, or phenomenon. It is a type of non-probability sampling method which works well with a small sample focusing on research participants who have knowledge on the topic (Saunders et al, 2009). Specifically, the study used expert sampling which is a type of purposive sampling technique that is used when a research needs to glean knowledge from individuals who have particular expertise. Therefore, in-depth interviews were conducted with six (6) key heads of divisions at MRA, two of them being the commissioners of the two revenue divisions of Customs and Excise and Domestic Taxes. The two are key because they are the biggest divisions at MRA and their employees are involved in direct revenue collection where incidences of unethical behaviour mainly occur (MRA Organogram, 2023 & MRA Disciplinary Hearing Report, 2013-2021). Three other senior staff members were also interviewed; the Director of Human Resources and Organizational Development as she is responsible for enforcing conditions of services and disciplinary procedures at MRA; the Director of Internal Audit who is responsible for governance issues and providing quality assurances of processes at MRA and the Directors of Finance and Head of Supply Chain Management Divisions. These were interviewed because of the roles their divisions play at MRA. They are involved in safeguarding both government and MRA finances and procurement of goods and services respectively.

Further interviews were conducted with four (4) key informants within MRA responsible for coordinating ethical programs at MRA. The study purposely generated the sample based on expert knowledge possessed by key informants to conduct elite interviews. They are officers in each of the following divisions/departments: Internal Affairs Division, Industrial Relations Section of Human Resources Division, Ethics Champions and Joint Consultative Committee (JCC). The above-mentioned four key informants have knowledge and expertise of the ethical programs, their effectiveness and challenges being faced when implementing them at MRA.

Another set of in-depth interviews were conducted with six (6) ordinary employees within MRA. These were employees from key sections of some divisions of MRA. They were Data Processing Centre (DPC) Section of Customs and Excise Division, Audit Section of Domestic Taxes Division, Revenue Section of Finance Division, Revenue Audit Section of Internal Audit Division, Administration Section of Human Resources Division and Procurement Section of Supply Chain Management Division. These sections are vulnerable and risky to corruption, fraud and other unethical behaviours (MRA Risk Analysis Report, 2021). The six (6) key informants were sampled using convenience sampling method. Convenience sampling is non-probability sampling technique that involves selecting research sample based on convenience and accessibility. This means that the researcher draws the sample from the part of the population close to hand. It involves using respondents who are “convenient” to the researcher. Convenience sampling method is extremely speedy, easy, readily available, and cost effective, causing it to be an attractive option to most researchers (Henry, 1990).

4.6 Research instruments

The research instrument used in the study was the modified survey questionnaire in the CEV model (see Appendix 1). The constructs and items in the original questionnaire were specifically developed to measure the ethical culture of an organization. Kaptein (2008) developed and tested the instrument and model through four studies. Kaptein’s (2008) questionnaire which was adapted in this study used a six-point Likert scale (1 indicating “strongly agree” and 6 indicating “strongly disagree”). However, I decided to use a five-point Likert scale where 1 indicates “strongly disagree” and 5 indicates “strongly agree”.

In order to bring an African touch and perspective to the questionnaire, the CEV model was modified by bringing in the African perspective of *ubuntu* virtues based on communitarianism to Kaptein’s eight dimensions. Kaptein himself in one of his studies pointed out the need to develop validated versions in different cultures in order to allow future research to compare different countries on a very delicate and critical issue such as ethics. Tannorella et al., (2022) used the modified Italian short version of the Corporate Ethical Virtues (CEV) model-based questionnaire to analyse the ethical organizational culture of the work environment in Italian organizations. The adapted questionnaire and tool developed has evidence of its validity and reliability in Italy to be used in further studies. The focus was only on dimensions which resonate with *ubuntu* philosophy of communitarianism because MRA as an African organization is regarded as a community. Consequently, the CEV model’s eight dimensions were reduced from the original eight to four. Only virtues which resonate with *ubuntu* were maintained and used in the study. These were supportability, transparency, discussability and sanctionability. An additional fifth dimension of communality was added to the questionnaire. The statements on some original dimensions were reduced. On the virtue of supportability, the statement *“In my immediate working environment, an atmosphere of mutual trust prevails”* was removed because there is a similar statement "*In my immediate working environment, a mutual relationship of trust prevails between non-managers and management".* On the virtue of transparency, a statement *"If I criticize other people's behaviour, I will receive feedback on any action taken as a result of my criticism"* was removed because receipt of feedback of criticism is not a crucial part of African communitarianism. On the virtue of discussability, the statement *"In my immediate working environment, there is adequate scope to discuss personal moral dilemmas"* was also removed because it is individualistic which *ubuntu* is against. As a result, the questionnaire was reduced from the original 58 to modified 33 including four statements of the additional *ubuntu* communality construct. The research instrument for qualitative data was the structured and semi-structured interview guide developed by the researcher (see Appendix 2, 3 and 4) were used during the key informants and in-depth interviews. Boyce and Neale, (2006) note that using the interview guide, the respondents will have the liberty to be descriptive and explanatory in their responses and will express themselves in their own words.

4.7 Data collection

The study used an online administered survey for collecting quantitative data (Van Wyk and Badenhorst-Weiss (2017). The quantitative data collection tool that was used in the study was a structured questionnaire (Appendix 1). The questionnaire was considered appropriate in this study as it enabled the responses to be standardized and thus ease the process of their collating and analysing. In the study, the questionnaire assisted in obtaining perception from MRA employees on their opinion as to the ethical culture at MRA. There was a follow up on the online survey to make sure that the questionnaire is filled and sent back to the researcher through personally calling and reminding the participants of the survey and the need to participate in it. Prior to the administration of the online survey, a pilot survey conducted at MRA Headquarters on 30 participants. The pilot survey refers to a small-scale preliminary study conducted to test the feasibility and effectiveness of a research project before it is carried out on a large scale (Porta & last, 2015). A pilot survey helps researchers to identify potential issues with the study design, such as problems with the questionnaire, sampling techniques and data collection methods (Bowling, 2009). The sample survey helps to know whether the questionnaire prepared is understandable or not.

The survey was complimented by data collected through six (6) in-depth interviews with heads of Domestic Taxes, Customs and Excise, Human Resources and Organizational Development, Internal Audit, Finance and Supply Management Divisions. Boyce and Neale (2006:3) stated that the primary advantage of in-depth interviews is that they provide much more detailed information than what is available through other data collection methods, such as surveys. They also may provide a more relaxed atmosphere in which to collect information because people may feel more comfortable having a conversation with you about their program as opposed to filling out a survey.

Another set of in-depth interviews were conducted with six (6) ordinary employees within MRA. These were employees from Data Processing Centre (DPC) Section of Customs and Excise Division, Audit Section of Domestic Taxes Division, Revenue Section of Finance Division, Revenue Audit Section of Internal Audit Division, Administration Section of Human Resources Division and Procurement Section of Supply Chain Management Division. Further key informants' interviews were conducted with four (4) officers, one in each division/department of Internal Affairs Division, Industrial Relations Section of Human Resources Division, Ethics Champions and Joint Consultative Committee (JCC) at MRA.

The study also used document analysis and review. Morgan (2022: 66) argues that using pre-existing documents allows researchers to gain access to the best source of data for completing a project. He posits that analysing documents, such as book and journal articles, can be beneficial also because of the stability of the data. Conducting document analysis allows researchers to have access to data that would otherwise take enormous effort and time to collect (Merriam and Tisdell, 2016). The document analysis involved the review of MRA's Conditions of Services, Ethics and Code of Conduct, Disciplinary Code and Procedures, Gift and Hospitality Policy, Whistle Blowing and Complainants' Handling Policy, Life Style Audit Policy, Sexual Harassment, Harassment and

Discrimination at Work Policy, The Anti-Corruption Strategy, Case Management Statistics, Investigations Reports, Disciplinary Hearing Reports, Human Resources Sanctions Reports among others.

4.8 Data management and analysis

The data collected during the study was kept confidential throughout the study. It was not disclosed to any other person who had nothing to do with the study. All collected data were stored in a special folder with secure password and properly disposed of after the research. Data was automatically discarded if a participant withdrew or there were any incomplete questionnaires.

According to Zikmund *et al.,* (2010) data analysis is the application of logic and reasoning to refine the collected data. Quantitative data was captured and analyzed using Excel. Descriptive statistics including mean percentage was used to examine the perceptions of employees regarding the ethical culture at MRA. Both graphs and tables were used to present the data for ease of understanding and interpretation. One-tail t-test and one-way Anova test were used to calculate *p*-values for different groups of employees. Qualitative data from documents was analyzed using reflexive thematic analysis. The reflexive approach provides insights researchers frequently develop when conducting qualitative studies (Morgan, 2022, p.75). The review was used to analyze data mostly collected through the review of various policies within MRA. The qualitative data from in-depth interviews was analyzed using thematic analysis. According to Dawadi (2020, p.62) thematic analysis is a qualitative research method that researchers use to systematically organize and analyze complex data sets. It involves the identification of themes through careful reading and re-reading of transcribed data (King, 2004).

4.9 Research dissemination strategy

The results of the study will be disseminated in educational forums and at professional conferences. The results might be published in a professional journal. The results will also be disseminated to MRA's management and Internal Affairs Division to use in its operation of enhancing ethical behaviour among MRA employees.

4.10 Study limitations

This study is unique because it is the first to be conducted at MRA. As a result, this study is not without limitations. Two limitations have been noted during the study. The first limitation is that the findings might not be generalized across MRA because data for the study was only collected at MRA's headquarters. Only employees who are based at Msonkho House participated in the study. Employees from all other stations of MRA across the country were not part of the study. Accordingly, the data was not representative of the entire MRA. An assessment of ethical environment involving the whole organization could better assist in knowing a comprehensive picture of ethical environment at MRA.

A second limitation concerned the quality of the measurements that were used. The study did not use all the eight dimensions/virtues as developed and tested by Kaptein. It only chose four of them (supportability, transparency, discussability and sanctionability) and added a different African virtue of communality which is not part of Kaptein's CEV model. The study therefore is limited in scope.

4.11 Ethics consideration

Before conducting the study, permission was sought from University of Malawi Research Ethics Committee (UNIMAREC) to proceed with the study. Secondly, further permission was sought from the Commissioner General of MRA to conduct the research at MRA. Written informed consent from the research participants was collected before conducting the study. An informed consent form (see Appendix 5) was submitted to all online and face to face participants (key informants) for their scrutiny and decision before engaging them in the study.

All participants were required to sign a consent form which was sent to the researcher through email for online participants and physically for face to face participants. The respondents were informed of my name, the name of the academic institution and the academic course in which the researcher had enrolled.

The purpose of the study was explained to the participants in order for the participants to make an informed decision on whether to participate or not. The participants were asked if they were willing to participate in the study by being interviewed. The participants were informed well in advance that the participation was voluntary such that they were free to withdraw before or during the interview. In order to ensure the privacy and confidentiality of the participants, each participant was separately sent an individual email which had the survey questionnaire and each key informant was interviewed separately in an excluded room without the prying eye of any person. The participants were only known to the researcher. The questionnaires were answered anonymously whereby names of participants were neither recorded nor revealed.

The study was conducted during the Covid-19 pandemic and when positive cases were rising in the country. The situation had an impact on the study like inability to conduct face to face surveys and interviews, inability to collect or analyze data as a result of restricted access to working offices as both the researcher and MRA employees were working in shifts and from home. As a result, the online participants lacked access to reliable internet to respond to the questionnaire in good time. Furthermore, some sampled research participants were already affected by the pandemic during the study. This had a huge impact on their participation in the study and led to considerable delays in completing the study.

To mitigate the Covid-19 impact, the study ensured that all Covid-19 prevention measures were considered and followed during the study. The researcher decided to conduct the survey through an online questionnaire in order to mitigate the risk of the pandemic. Furthermore, the researcher made sure that there was social distance of not less than two meters between interviewer and the participants during face to face interviews of key informants. All the key informants were given face masks and sanitizer to protect themselves before the commencement of the interviews.

The researcher declares that he is an employee of MRA where the research was conducted. Due to the perception of conflict of interest and in the interest of full transparency, the researcher disclosed his relationship with MRA as an employee of the organization.

The research participants benefited from the study in such a way that at the end of the study, they were able to reflect the actual and prevailing ethical environment of MRA. They contributed to expanding knowledge and understanding of the ethical environment in Malawi, in general and MRA, in particular at a time when the country is battling over so many problems emanating from unethical behaviour. The study enabled MRA to know and understand its current ethical environment. It is able to devise and come up with the right strategizes in addressing unethical issues. In the long run, MRA will be an ethical institution thereby attracting public confidence and trust in its operations resulting in voluntary tax compliance and increased revenue collection which is its ultimate goal.

4.12 Chapter summary

The chapter presented the research methodology which covered the data collection methods during the research. The study adopted a mixed method approach whereby both qualitative and quantitative data were collected and analyzed. The chapter also outlined the population from which the research was conducted. It described the sampling techniques such as systematic random sampling, purposive random sampling and convenience sampling and sample sizes from which the research was conducted. It further examined the methods which were used to collect data which were self-administered online questionnaires, in-depth interviews with key personnel involved in promoting ethical behaviour and analysis of related documentation. Finally, the chapter presented the ethical statement on how ethical issues during the research were given great consideration as the research involved interacting with human subjects. The next chapter will present the results of the study.

CHAPTER FIVE
RESULTS

5.1 Chapter overview

This chapter presents the study results derived from the data collected from the survey and semi-structured one-to-one interviews with the heads of divisions, heads of sections involved in ethics and ordinary employees. The chapter highlights the key results of the study. Section 5.2 describes the demographic characteristics of the respondents who were critical to the analysis of the results. Section 5.3 assesses the overall organizational (ethical) qualities at MRA. Section 5.4 presents ethical qualities (virtues) among different groups of employees at MRA. Section 5.5 reviews and analyses the ethics programs at MRA. Section 5.6 outlines the knowledge of employees on ethics programs at MRA. Section 5.7 evaluates the perceptions of employees towards ethics programs at MRA.

5.2 Demographic characteristics of respondents

The study involved participants who are employees of MRA and based at its headquarters in Blantyre.

The research participants included both female and male employees of all grades who were selected using systematic random sampling to respond to the survey questionnaire. It further involved key informants who were purposively and conveniently sampled to respond to the semi-structured questionnaire.

A total of 184 respondents out of the sampled 240 responded to a self-administered online survey questionnaire representing 76.67% response rate. The participants were from all the divisions of MRA. Domestic Taxes and Customs and Excise Divisions had the highest respondents of 41.9% and 19% respectively because they are the two largest divisions in MRA. All the 16 key informants responded to the semi-structured questionnaire representing a 100% response rate. The demographic characteristics of the 184 respondents are shown in the Table 4.

5.2.1 Gender

MRA headquarters has both female and male employees in all divisions. In the sampled population, 37.15% were female and 67.85% were male. However, 39.1% of respondents were female while 60.9% were male.

5.2.2 Division

The study involved participants from all the seventeen (17) divisions of MRA. However, for purposes of analysis and interpretation, the divisions were grouped into three key groups of Customs and Excise, Domestic Taxes and Support Services Divisions. The two revenue divisions of Customs and Excise and Domestic Taxes are the ones that are involved in the actual revenue (tax) collection at MRA and the largest divisions. The rest of the fifteen (15) divisions were treated as one group of Support Services Divisions. These are the divisions that are not directly involved in revenue collection but support the revenue divisions in their mandate of revenue collection. Nineteen percent (19%) of the respondents were Customs and Excise Division, 41.9% were from Domestic Taxes Division while 39.1% were from Support Services Divisions.

5.2.3 Age group

The participants were grouped into four age groups of 20-30 years, 31-40 years, 41-50 years and over 50 years. 12% of the respondents were between 20 and 30 years, 35.3% were between 31 and 40 years, 40.2% were between 41 and 50 years and 12.5% were over 50 years. The implication of participants' age on the study is that MRA employees are mature enough to make informed decisions regarding the ethical environment at their work place. The Malawian Constitution recognizes every sane Malawian aged eighteen

Table 4: Demographic Characteristic of respondents

Characteristics	Number of Respondents	% of Respondents
Gender		
Female	72	39.1
Male	112	60.9
Division		
Customs & Excise	35	19
Domestic Taxes	77	41.9
Support Services	72	39.1
Age Group		
20-30 Years	22	12
31-40 Years	65	35.3
41-50 Years	74	40.2
Over 50 Years	23	12.5
Education Qualification		
MSCE	6	3.3
Diploma	26	14.1
Degree	102	55.4
Masters Degree	50	27.2
PhD	0	0
Grade (Position)		
Executice Management	7	3.8
Manager	40	21.7
Supervisor	84	45.7
Junior Officer	53	28.8
Years of Service		
Less than 1 Year	4	2.2
1-5 Years	38	20.7
6-10 Years	51	27.7
11-15 Years	16	8.7
Over 15 Years	75	40.7

(18) and above as an adult who can be held accountable for his or her actions (GoM, 1998). This means that the respondents are mature enough to know and understand the unethical behaviour that are happening at MRA and that employees involved in unethical behaviour are not young but adults who make informed choices and are responsible, and accountable for their actions.

5.2.4 Education qualification

All the participants in the study (100%) had received at least formal education of up to secondary school level. 3.3% indicated to have obtained Malawi School Certificate of Education (MSCE). 14.1% have obtained a diploma, 55.4% have degrees and 27.2% have masters degrees. There was no respondent with a Doctor of Philosophy (PhD). The statistics show that all the respondents generally had the capacity to read and understand the questionnaire that they were responding to without any difficulties and also that they were able to understand the ethical issues that are happening at MRA. This also reinforces the view that unethical conduct involves persons at every level of education, high or low (Kaffenberger, 2012).

5.2.5 Grade or position

The study involved participants of all grades (positions) at MRA. The participants were grouped into four grades, namely Junior Officer (Grade F3-E1), Supervisor (Grade D3-D1), Manager (Grade C3-C2) and Executive Management (Grade C1 above). 28.8% of the respondents were junior officers, 45.7% were supervisors, 21.7% were managers and 3.8% were executive management.

5.2.6 Years of service

The study involved participants who have worked at MRA for different lengths of time. The participants were grouped into those who had worked in MRA for less than one year, those who had worked between 1-5 years, those who had worked between 6-10 years, those who had worked between 11-15 years and those who had worked for over 15 years.

The study showed that 2.2% of the respondents had been at MRA for less than one year, 20.7% had been at MRA between 1-5 years, 27.7% had worked at MRA between 5-10 years, 8.7% had worked at MRA between 11-15 years while 40.8% had worked at MRA for over 15 years. The results show that the majority of respondents had worked at MRA for over 5 years which enabled them to understand and were competent enough to provide a picture on how MRA had operated over time and what ethical issues had been prevailing.

5.3 Organizational (Ethical) qualities at Malawi Revenue Authority

Using the five Likert scale, the study enquired participants' perception on the 33 statements of the five virtues namely supportability, transparency, discussability, sanctionability and the added communality under the adapted and modified CEV model by Kaptein. The study sought participant's views of the five virtues as applied to ethical qualities at MRA. They were required to rate whether they strongly disagree, disagree, neutral, agree or strongly agree with each statement.

5.3.1 Virtue of Supportability

Supportability was measured using the five statements. The statements were labelled SU1 to SU5. The respondents rated each supportability statement as in Figure 3.

According to Figure 3 shows how the employees responded to SUR statement "*In my immediate working environment, everyone treats one another with respect"* The findings indicate that the majority of the employees rated SU5 highly with 61.41% of those who agreed /strongly agreed. The statement SU3 *"In my immediate working environment, a mutual relationship of trust prevails between non-managers and management" was rated lowest* with 38.59% of respondents agreeing or strongly agreeing. Overall, 49.13% of the respondents agreed with the five statements on the virtue of supportability, 32.07% of the respondents disagreed with the virtue while 18.80% was undecided or remained neutral

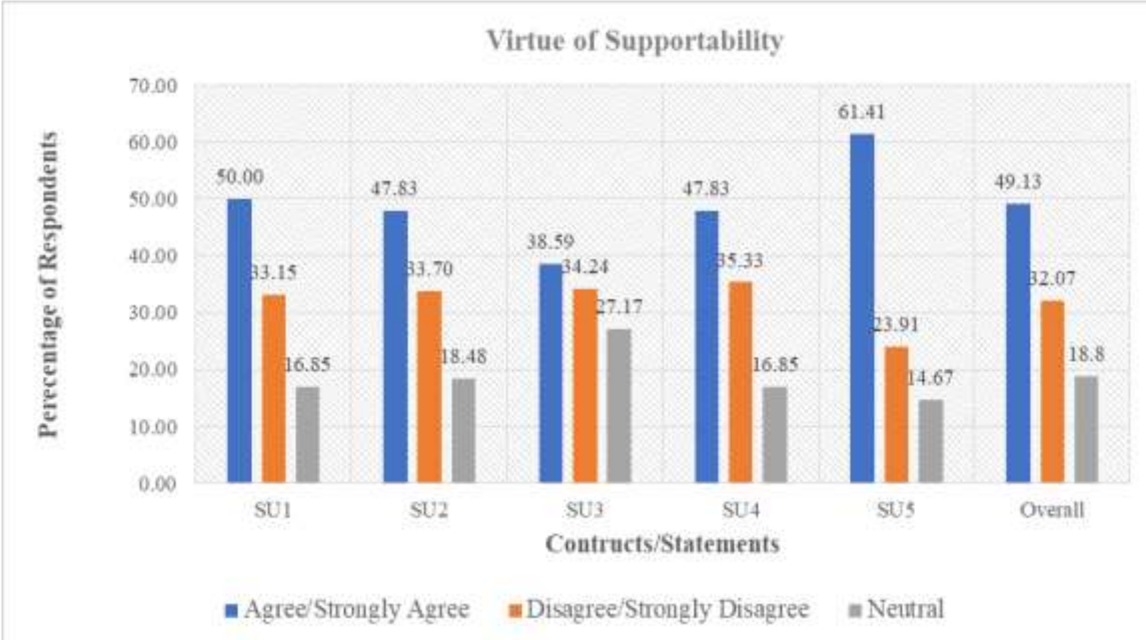

Figure 3: Ratings for virtue of supportability

5.3.2 Virtue of Transparency

Transparency was measured using the six statements that the respondents rated. The statements were labelled TR1 to TR6. The respondents rated each transparency statement as in Figure 4:

As in Figure 4, the results show that the majority of employees rated TR4 higher with 71.20% of respondents who agreed/strongly agreed the statement was *"In my immediate working environment, there is adequate awareness of potential violations and incidents in the organization"*. Statement TR3 which was "*If my manager does something which is not permitted, someone in the organization will find out about it"* was rated the lowest with 48.37% of respondents agreeing or strongly agreeing "Overall, 58.51% of the respondents agreed to the six statements on transparency. Only 21.20% of the respondents disagreed on the virtue of transparency while 20.29% was undecided.

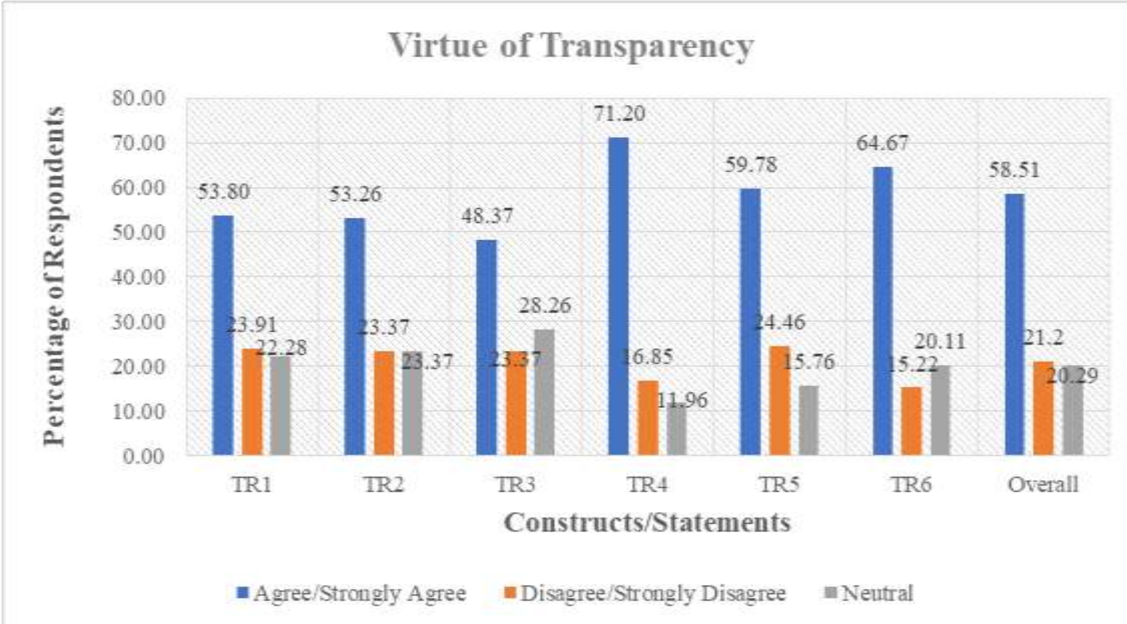

Figure 4: Ratings on virtue of transparency

5.3.3 Virtue of Discussability

Discussability was measured using the nine statements that the respondents rated. The statements were labelled DU1 to DU9. The respondents rated the discussability statements as in Figure 5: which shows that the majority of the employees rated DI4 higher with 82.07% of respondents agreeing or strongly agreeing. *The statement was" In my immediate working environment, reports of unethical conduct are taken seriously"*. DI6 statement "*In my immediate working environment, there is ample opportunity for discussing moral dilemmas"* was rated the lowest in which 42.93% of the respondents agreed or strongly agreed. The results further unveiled that 23.91% of the respondents disagreed or strongly disagreed while 23.37% remained neutral to (DI9) statement "*If reported unethical conduct in their immediate working environment does not receive adequate attention, there is sufficient opportunity to raise the matter elsewhere in the organization"*.

Overall, 62.56% of the respondents agreed to the nine statements on discussability. All the nine statements except one were rated above 50% by the respondents who agreed to it.

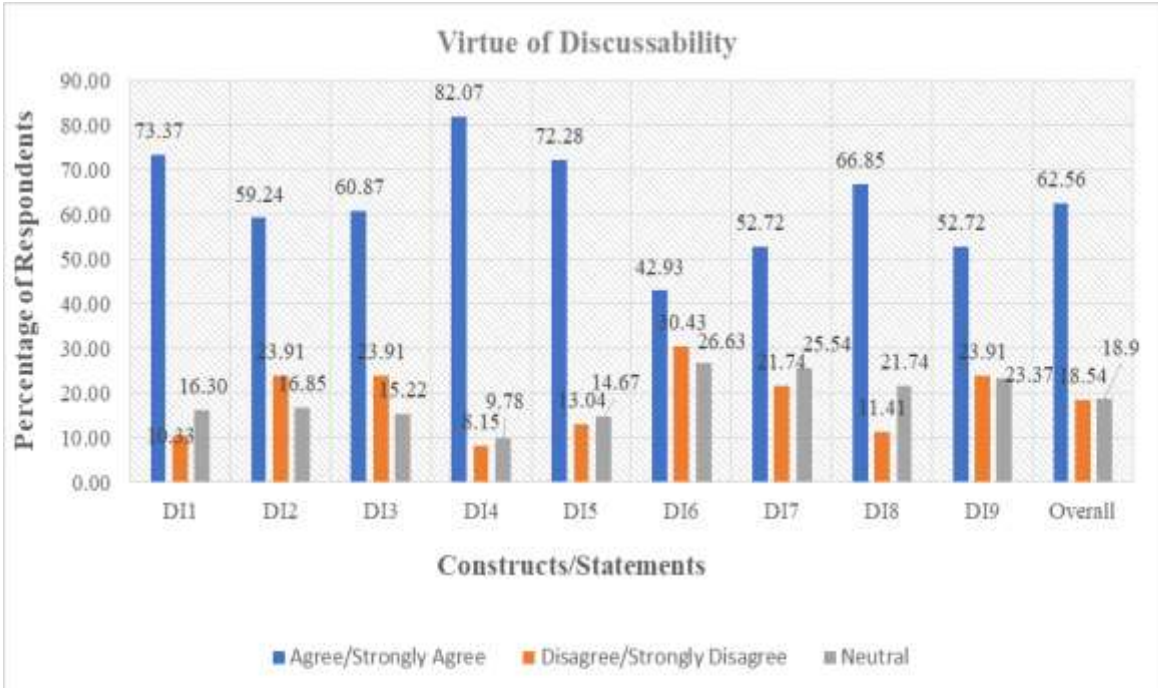

Figure 5: Ratings on virtue of discussability

5.3.4 Virtue of Sanctionability

Sanctionability was measured using the nine (9) statements that the respondents rated. The statements were labelled SA1 to SA9. The respondents rated the sanctionability statements as in Figure 6:

As in Figure 6, the results indicate that the majority of employees representing 79.35% agreed or strongly agreed to the SA7 statement "*In my immediate working environment, non-managers will be disciplined if they behave unethically*. This was followed by SA2 statement *"In my immediate working environment, ethical conduct is valued highly"* where 70.65% agreed and strongly agreed to it. SA1 statement *"In my immediate working environment, people are accountable for their actions"* had 69.57% while SA4 *"If necessary, my manager will be disciplined if he/she behaves unethically"* got 61.96%.

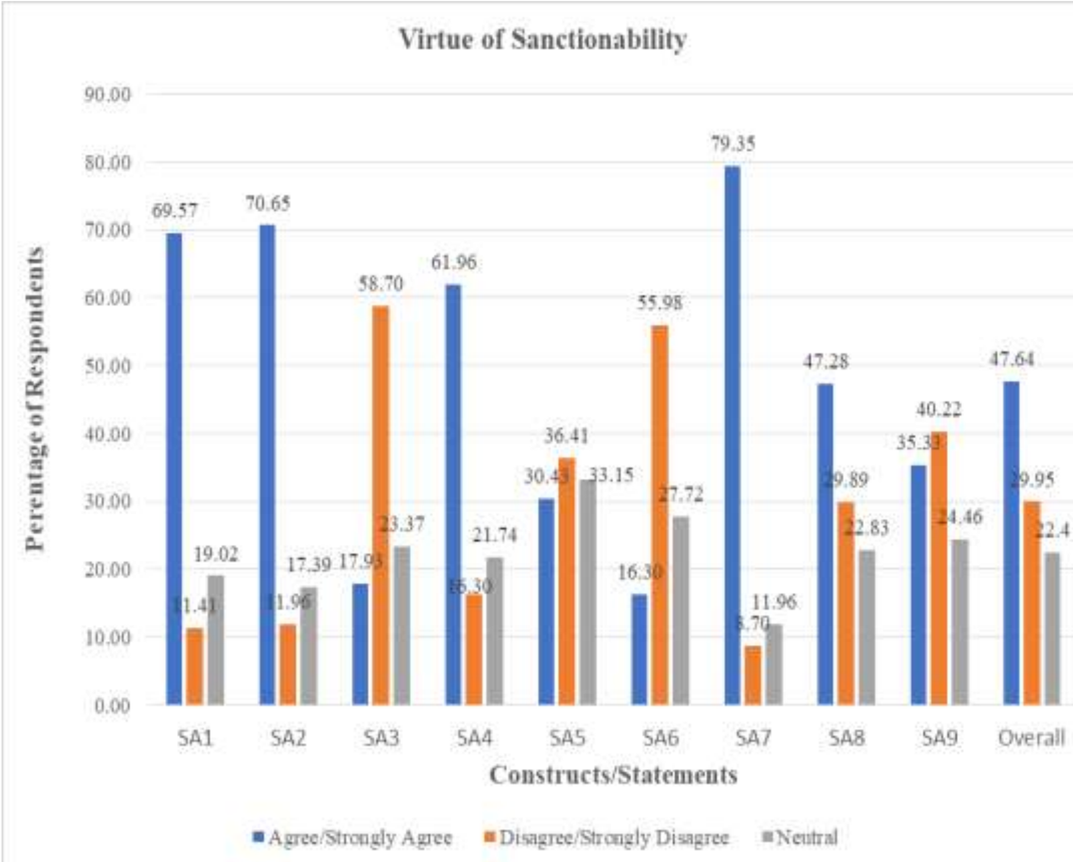

Figure 6: Ratings on virtue of sanctionability

On the contrary, SA6 statement *"In my immediate working environment, ethical conduct is rewarded"* was rated lowest with only 16.30% of the respondents agreeing or strongly agreeing. Some 55.98% of respondents disagreed or strongly disagreed that in their immediate working environment, ethical conduct was rewarded, while 27.72% were neutral. Additionally, 58.70% of the respondents disagreed or strongly disagreed that in their immediately working environment, only people with integrity were considered for promotion while 23.37% remained neutral (SA3). Furthermore, 40.22% and 24.46% of the respondents respectively disagreed or strongly disagreed and were neutral that in their immediate working environment, non-managers who conduct themselves with integrity stood a greater chance of receiving a positive performance appraisal than non-managers who conducted themselves without integrity (SA9). Only 35.33% of the respondents agreed or strongly agreed to the statement.

Overall, only 47.64% of the respondents agreed to the nine statements on sanctionability. It is worth noting that five out of the nine statements on this virtue (SA3, SA5, SA6, SA8 and

SA9) were rated lower than 50% in which respondents disagreed to the statements. Only four (4) statements (SA1, SA2, SA4 and SA7) were rated above 50% on which respondents agreed.

5.3.5 Virtue of Communality

Communality was measured using the four (4) statements that the respondents rated. The statements were labelled CO1 to CO4. The respondents rated the communality statements as in Figure 7:

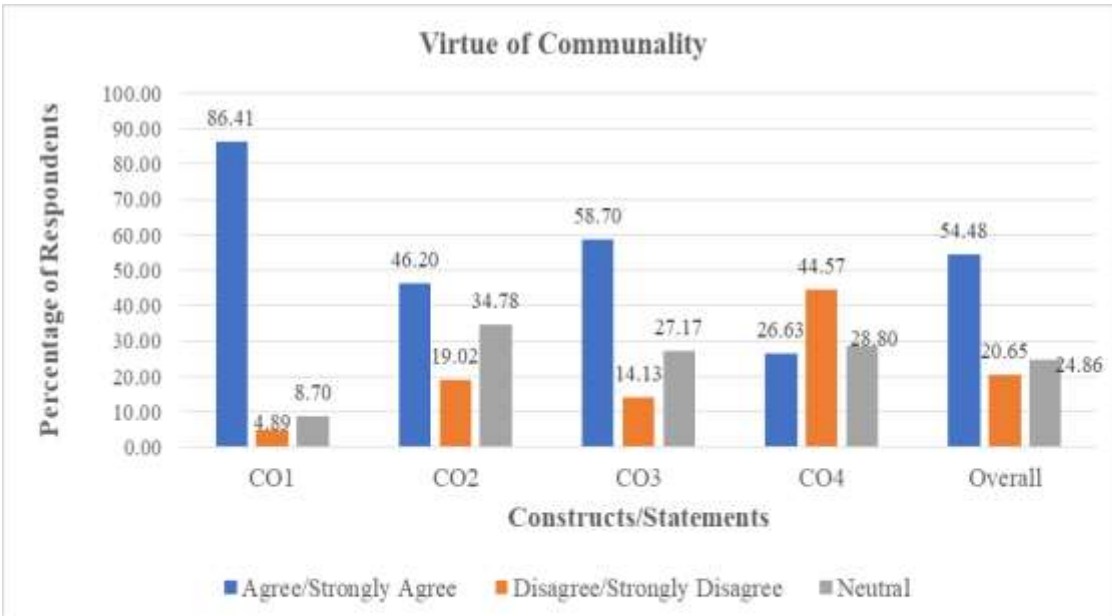

Figure 7: Ratings on virtue of communality

Figure 7 shows that the majority of employees rated CO1 statement higher with 86.41% who agreed or strongly agree to it. The sentence was *"In making any decision while working, I first put MRA's interests than my own interests".* This was followed by a related statement CO3 "*At MRA, priority is given to MRA's interests than to individual employees' interests"* which was rated 58.70%.

The results also show that CO4 - *"In my working environment, every employee lives MRA's ethical values."* was rated lowest with only 26.63% of the respondents agreeing to the statement while 44.57% disagreeing and 28.80% remaining neutral. Overall results indicate that 54.48% of the respondents agreed to the virtue of communality.

5.4 Ethical qualities among different groups of employees at MRA

Different groups of people may perceive ethical qualities differently at MRA. In order to assess this, the study came up with the following Null hypothesis:

> *There is **no difference** in how different groups of employees perceive the existence of the five virtues at MRA.*

The Alternative hypothesis was:

> *There **are differences** in how different groups of employees perceive the existence of the five virtues at MRA.*

The study used one-tail t-test to calculate the *p*-value in order to compare the mean difference in virtues perceptions between females and male employees. One-way Anova test was used to calculate the *p*-values for the means of the rest of the five categories of employee which have more than two variables. The level of significance used is 0.05 as earlier made when choosing the sample for the study.

5.4.1 Differences between gender

Tables 5 and 6 show the perception levels of the virtues between female and male employees at MRA and their corresponding *p*-value respectively.

Table 5: Differences between gender

	Female			Male		
Virtue	**Agree / Strongly Agree**	**Disagree / Strongly Disagree**	**Neutral**	**Agree / Strongly Agree**	**Disagree / Strongly Disagree**	**Neutral**
Supportability	43.61	33.06	23.33	52.68	31.43	15.89
Transparency	62.73	19.91	17.36	55.95	21.88	22.17
Discussability	71.6	14.2	14.2	56.75	21.33	21.92
Sanctionability	49.39	30.09	20.52	46.53	29.86	23.63
Communality	57.64	18.75	23.61	53.79	20.54	25.67
Average	**56.99**	**23.20**	**19.80**	**53.14**	**25.01**	**21.86**

Table 6: P-Value for one-tail t-test between gender

	Variable 1	*Variable 2*
Mean	56.994	53.14
Variance	120.90163	16.3136
Observations	5	5
Pearson Correlation	0.7075087	
Hypothesized Mean Difference	0	
df	4	
t Stat	0.999285438	
P(T<=t) one-tail	0.187103928	
t Critical one-tail	2.131846786	
P(T<=t) two-tail	0.374207855	
t Critical two-tail	2.776445105	

The study established that on supportability, only 43.61% of female respondents agreed to the virtue. On the other hand, 52.68% of male respondents agreed to the virtue. The study noted that, on transparency, 62.73% of female respondents agreed. On the other hand, 55.95% of male respondents agreed to the virtue while 21.88% disagreed and 22.17% remained neutral. Regarding the virtue of discussability, the study revealed that the majority of female respondents (71.60%) agreed to the existence of the virtue. On the other hand, only 56.75% of male respondents agree with the virtue.

The study further showed that, on sanctionability, 49.38% of female respondents agreed to the existence of the virtue. The percentage was lower for male respondents (46.53%) who agreed to the existence of the virtue while 29.86% disagreed and 23.61% were neutral. On the virtue of communality, 57.64% of female respondents agreed to the existence of the virtue while 53.79% of male respondents agreed.

The overall findings of the study unveiled that more female employees (56.99%) agreed to the existence of all the five virtues than their male counterparts (53.14%). It was found that the p-value for the observed data was 0.1871 which was more than the significance level

(0.05). The result was statistically non-significant (>0.05) Therefore, it indicates strong evidence for the null hypothesis that there is no difference in how female and male employees perceive the existence of the five virtues at MRA. No difference between perception levels of females and males (*p* = >.05) was identified.

5.4.2 Differences among divisions

Tables 7 and 8 show the perception levels of the virtues among employees of different divisions at MRA and their corresponding *p*-value respectively.

Table 7: Differences among divisions

	Customs & Excise			**Domestic Taxes**			**Support Services**		
Virtue	**Agree / Strongly Agree**	**Disagree / Strongly Disagree**	**Neutral**	**Agree / Strongly Agree**	**Disagree / Strongly Disagree**	**Neutral**	**Agree / Strongly Agree**	**Disagree / Strongly Disagree**	**Neutral**
Supportability	100	0	0	22.34	51.17	26.49	53.06	27.5	19.44
Transparency	59.05	20.95	20	55.19	25.32	19.48	62.04	16.67	21.3
Discussability	57.46	25.4	17.14	58.01	22.08	19.91	70.06	11.27	18.67
Sanctionability	43.49	36.19	20.32	46.03	32.32	21.65	51.39	24.38	24.23
Communality	55	21.43	23.57	57.79	20.13	22.08	50.7	20.83	28.47
Average	**63**	**20.79**	**16.21**	**47.87**	**30.20**	**21.92**	**57.45**	**20.13**	**22.42**

Table 8: P-value for one-way Anova Test among divisions

Source of Variation	*SS*	*df*	*MS*	*F*	*P-value*	*F crit*
Between Groups	585.662	2	292.83081	1.151537	0.34875	3.88529
Within Groups	3051.55	12	254.29562			
Total	3637.21	14				

As presented in Table 7, the study noted that all the respondents (100%) from Customs and Excise Division agreed to the existence of the virtue of supportability while only 22.34% of the respondents from Domestic Taxes Division agreed. On the other hand, 53.06% of the respondents in Support Services Divisions agreed to the existence of the virtue of supportability. The study further noted that 62.04% of respondents in Support Divisions agreed to the existence of transparency while 55.19% of Domestic Taxes Division respondents agreed to the virtue. 59.05% of the respondents from Customs Excise Division agreed with the virtue of transparency. The results showed that 57.36% and 58.01% of respondents in Customs and Excise and Domestic Taxes Divisions respectively agreed to the virtue of discussability while 70.06% of respondents from Support Services Divisions agreed to the existence of the virtue. The study showed that 51.39% of respondents in Support Divisions agreed to the virtue of sanctionability while 43.49% of the respondents from Customs and Excise Division agreed to the virtue. On the other hand, 46.03% of respondents in Domestic Taxes Division agreed to virtue of sanctionability. It was further noted that 57.79% of Domestics Taxes Division respondents agreed to the virtue of communality while 50.7% of Support Services Divisions respondents agreed to the existence of the virtue. 55% of the respondents from Customs and Excise Division agree to the existence of the virtue of communality at MRA.

The overall results of the study revealed that the majority of the employees (63%) in Customs and Excise Division agree to the existence of all the five virtues under study than in the other two divisions. It was found that the *p*-value for the observed data is 0.3487 which is more than the significance level (0.05). The result is statistically non significant (>0.05). Therefore, it indicates strong evidence for the null hypothesis that there is no difference in how employees of different divisions perceive the existence of the five virtues at MRA. No difference among perception levels of how employees of different divisions (p = >.05) was identified.

5.4.3 Differences among age groups

Tables 9 and 10 show perception levels of the virtues among age groups at MRA and their corresponding *p*-value respectively.

Table 9: Differences among age groups

	20-30 Years			31-40 Years			41-50 Years			Over 50 Years		
Virtue	**Agee / Strongly Agree**	**Disagree / Strongly Disagree**	**Neutral**	**Agee / Strongly Agree**	**Disagree / Strongly Disagree**	**Neutral**	**Agee / Strongly Agree**	**Disagree / Strongly Disagree**	**Neutral**	**Agee / Strongly Agree**	**Disagree / Strongly Disagree**	**Neutral**
Supportability	46.36	37.73	20.91	55.07	29.85	15.08	48.65	29.46	21.89	36.52	46.09	17.39
Transparency	71.97	15.15	12.88	61.28	20.26	18.46	54.05	23.65	22.3	52.17	22.46	25.36
Discussability	57.58	20.2	22.22	62.39	21.2	16.41	65.02	16.51	18.47	60.39	20.29	19.32
Sanctionability	57.07	24.24	18.69	46.84	32.65	20.51	46.25	28.38	25.37	46.38	31.88	21.74
Communality	77.28	11.36	11.36	54.62	18.08	27.3	47.64	24.66	22.7	54.35	23.91	21.74
Average	**62.05**	**21.74**	**17.21**	**56.04**	**24.41**	**19.55**	**52.32**	**24.53**	**22.15**	**49.96**	**28.93**	**21.11**

Table 10: P-value for one- way Anova Test among age groups

Source of Variation	*SS*	*df*	*MS*	*F*	*P-value*	*F crit*
Between Groups	416.65	3	138.883	1.65882	0.21571	3.23887
Within Groups	1339.58	16	83.724			
Total	1756.23	19				

As in table 9, the study revealed that 55.07% of employees aged between 31-40 years agreed to the existence of the virtue of supportability at MRA. This is followed by those aged between 41-50 years (48.65%) who agreed to the virtue. Those aged over 50 years had 36.52% of those who agreed. The study further revealed that the majority of employees (71.91%) who were between 20-30 years of age agreed to the existence of the virtue of transparency at MRA. They are followed by those aged between 31-40 years whose 61.28% of them agreed to the virtue. Those aged over 50 years had the lowest percentage (52.17%) of those who agreed.

The study showed that 65.02% of respondents who agreed to the existence of the virtue of discussability at MRA were between 41-50 years. They were followed by those aged between 31-40 years whose 62.39% of them agreed to the virtue. All the age groups agreed that MRA has a virtue of discussability. The study established that 57.07% of respondents who agreed to the existence of the virtue of sanctionability at MRA were between 20-30 years. The lowest percentage (46.25%) was for the respondents aged between 41-50 years who agreed with the virtue. The results of the study revealed that the majority of respondents (77.28%) who agreed to the existence of the virtue of communality at MRA were between 20-30 years. Those aged between 41-50 years had 47.64% of those who agreed to the virtue.

On the overall, results of the study revealed that 62.05% of the employees aged between 20-30 years agreed to the existence of all the five virtues than the rest of the age groups. It was found that the *p*-value for the observed data is 0.2157 which is more than the significance level (0.05). The result is statistically non-significant (>0.05).. It therefore, indicates strong evidence for the null hypothesis that there is no difference in how employees of different age groups perceive the existence of the five virtues at MRA. No difference among perception levels of how employees of different age groups (p = >.05) was identified.

5.4.4 Differences among education qualifications

Tables 11 and 12 present the perception levels of the virtues among employees of different education qualifications at MRA and their corresponding p-value respectively:

As presented in Table 11, the study revealed that 59.23% of employees who had diplomas agreed to the existence of the virtue of supportability prevailing at MRA, 46.6% of employees with MSCE, 47.84% with undergraduate degrees and 46.4% with masters degrees agree to the virtue of supportability. The study findings further revealed 77.78% of employees who had MSCE agreed to the existence of the virtue of transparency prevailing at MRA. Only 38.33% of employees with masters degrees agreed to the existence of the virtue of transparency. The study also revealed that 68.80% the employees who had diplomas agreed to the existence of the virtue of discussability prevailing at MRA. Only 53.70% of those with MSCE agreed to the existence of the virtue. The study further indicated that only 50.22% of employees with degrees agreed to the existence of the virtue of sanctionability prevailing at MRA. It was noted that 62.50% of employees who had degrees agreed to the existence of the virtue of communality prevailing at MRA. Only 43.27% of those with diplomas agree to the virtue of communality.

The overall results of the study revealed that 57.81% of employees with degrees agreed to the existence of all the five virtues than those with other qualifications. It was found that the p-value for the observed data was 0.3975 which was more than the significance level (0.05). The result is statistically non significant (>0.05). Therefore, it indicated strong evidence for the null hypothesis that there is no difference in how employees of different education qualifications perceive the existence of the five virtues at MRA. No difference among perception levels of how employees of different education qualifications (p = >.05) was identified.

Table 11: Differences among education qualifications

	MSCE			Diploma			Degree			Masters Degree		
Virtue	**Agree / Strongly Agree**	**Disagree / Strongly Disagree**	**Neutral**	**Agree / Strongly Agree**	**Disagree / Strongly Disagree**	**Neutral**	**Agree / Strongly Agree**	**Disagree / Strongly Disagree**	**Neutral**	**Agree / Strongly Agree**	**Disagree / Strongly Disagree**	**Neutral**
Supportability	46.67	33.33	20	59.23	16.15	24.62	47.84	33.92	18.24	46.4	36.4	17.2
Transparency	77.78	11.11	11.11	60.26	19.87	19.87	65.86	17.97	16.17	38.33	30	31.67
Discussability	53.7	20.37	25.93	68.8	11.11	20.09	62.64	20.26	17.1	63.11	18.67	18.22
Sanctionability	42.6	33.33	24.07	49.15	35.47	15.38	50.22	29.74	20.04	42.89	26.44	30.67
Communality	54.18	37.51	8.31	43.27	34.62	22.11	62.5	16.42	21.08	44	20	36
Average	**54.986**	**27.13**	**17.88**	**56.14**	**23.44**	**20.41**	**57.81**	**23.66**	**18.53**	**46.95**	**26.30**	**26.75**

Table 12: P-value for one-way Anova Test among education qualifications

Source of Variation	*SS*	*df*	*MS*	*F*	*P-value*	*F crit*
Between Groups	349.237	3	116.41229	1.050055	0.3975506	3.23887
Within Groups	1773.81	16	110.86305			
Total	2123.05	19				

5.4.5 Differences among grades or positions

Tables 13 and 14 show the perception levels of the virtues among employees of different grades or positions at MRA and their corresponding *p*-value respectively.

Table 13: Differences among grades or positions

	Executive Management			Manager			Supervisor			Junior Officer		
Virtue	**Agree / Strongly Agree**	**Disagree / Strongly Disagree**	**Neutral**	**Agree / Strongly Agree**	**Disagree / Strongly Disagree**	**Neutral**	**Agree / Strongly Agree**	**Disagree / Strongly Disagree**	**Neutral**	**Agree / Strongly Agree**	**Disagree / Strongly Disagree**	**Neutral**
Supportability	82.86	17.14	0	48	29.5	22.5	50.48	29.76	19.76	43.4	39.62	16.98
Transparency	88.1	4.76	7.14	75.42	12.5	12.08	49.6	24.8	25.6	55.98	24.21	19.81
Discussability	79.36	6.35	14.29	68.89	14.72	16.39	59.26	20.5	20.24	59.54	23.27	17.19
Sanctionability	82.54	11.11	6.35	59.72	20.56	19.72	43.12	31.75	25.13	39.42	38.36	22.22
Communality	100	0	0	77.5	13.13	9.37	45.24	25.89	28.87	45.75	20.75	33.5
Average	**86.57**	**7.87**	**5.56**	**65.91**	**18.08**	**16.01**	**49.54**	**26.54**	**23.92**	**48.82**	**29.24**	**21.94**

Table 14: P-value for one-way Anova Test among grades or positions

Source of Variation	*SS*	*df*	*MS*	*F*	*P-value*	*F crit*
Between Groups	4730.23	3	1576.74	19.3192	0.00001440	3.23887
Within Groups	1305.84	16	81.6153			
Total	6036.07	19				

According to Table 13 the study indicates that 82.86% of executive management agrees that there is virtue of supportability at MRA. On the other hand, only 43.40% of junior officers agreed that there is the virtue at MRA. It was further established that the majority of executive management and managers (88.10% and 75.42% respectively) agreed that there is virtue of transparency at MRA. On the other hand, only 49.60% of supervisors agreed that there is the virtue of transparency. The results have shown that it was still the majority of executive management and managers (79.36% and 68.89% respectively) agreed that there is virtue of discussability at MRA. 59.20% of the supervisors agree that there was the virtue of discussability at MRA. Furthermore, the study noted that again the majority of executive management (82.54%) agree that there is virtue of sanctionability at MRA. Only 39.42% of officers agree that there is the virtue of sanctionability. Lastly, the study further revealed that all the executive management (100%) and the majority of managers (77.5%) agreed that there is virtue of communality at MRA. On the contrary, only 45.24% of supervisors and 45.75% of junior officers agreed to communality virtue prevailing at MRA.

The overall results of the study reveal that the majority of the executive management (86.57%) agree to the existence of all the five virtues as opposed to the other grades. It was found that the p-value for the observed data is 0.000014 which is less than the significance level (0.05). The result is statistically significant (<0.05), therefore, it indicates strong evidence against the null hypothesis that there is no difference in how employees of different grades/positions perceive the existence of the five virtues at MRA. There is evidence for the alternative hypothesis that are differences on perception levels among employees of different grades or positions since (p = <.05) was identified.

5.4.6 Differences among years of services

Table 15 and 16 present perception levels of the virtues among employees of different years of service at MRA:

Table 15: Differences among years of services

	Less than 1 Year			**1-5 Years**			**6-10 Years**			**11-15 Years**			**Over 15 Years**		
Virtue	**Agree / Strongly Agree**	**Disagree / Strongly Disagree**	**Neutral**	**Agree / Strongly Agree**	**Disagree / Strongly Disagree**	**Neutral**	**Agree / Strongly Agree**	**Disagree / Strongly Disagree**	**Neutral**	**Agree / Strongly Agree**	**Disagree / Strongly Disagree**	**Neutral**	**Agree / Strongly Agree**	**Disagree / Strongly Disagree**	**Neutral**
Supportability	70	15	15	34.21	37.9	27.89	45.49	39.22	15.29	82.5	16.25	1.25	44	34.4	21.6
Transparency	75	12.5	12.5	73.25	13.6	13.16	53.6	26.47	19.93	92.71	5.21	2.08	46.44	25.11	28.45
Discussability	52.78	8.33	38.89	54.97	24.56	20.47	61.22	18.95	19.83	72.92	13.89	13.19	65.78	17.19	17.03
Sanctionability	44.45	36.11	19.44	54.68	23.98	21.34	39.66	38.34	22	76.39	15.28	8.33	43.56	30.07	26.37
Communality	68.75	32.25	0	71.71	18.42	9.87	44.12	21.08	34.8	96.88	1.56	1.56	43	25	32
Average	**62.20**	**20.84**	**17.17**	**57.76**	**23.69**	**18.55**	**48.82**	**28.81**	**22.37**	**84.28**	**10.44**	**5.28**	**48.56**	**26.35**	**25.09**

Table 16: P-Value for one-way Anova Test among years of service

Source of Variation	*SS*	*df*	*MS*	*F*	*P-value*	*F crit*
Between Groups	4274.11	4	1068.527	7.7052214	0.000629	2.86608
Within Groups	2773.51	20	138.6757			
Total	7047.62	24				

According to Table 15, the study established that (82.5% of those who had worked in MRA between 11-15 years agreed to the existence of the virtue of supportability. Only 34.21% of those who had worked between 1-5 years agree to MRA supporting their employees. The study further established that the majority (92.71%) of those who had worked in MRA 11-15 years agree to the existence of the virtue of transparency. Only 46.44% of those who had worked in MRA over 15 years agreed that there was the virtue of transparency at MRA. The study observed that the majority (72.92%) of those who had worked in MRA between 11-15 years agree to the existence of the virtue of discussability. Only 52.78% of those who had worked for less than a year agreed that MRA has a virtue of discussability. It was further observed that (76.39%) of those who had worked in MRA between 11-15 years agreed to the existence of the virtue of sanctionability. It was further noted that only 39.66% of those who had been in MRA between 6-10 years agreed to the virtue of sanctionability at MRA. The study showed that the majority (96.88%) of those who had worked in MRA between 11-15 years agreed to the existence of the virtue of communality. It was further noted that 43% of those who had been in MRA for over 15 years agreed to the virtue of communality.

Overall results of the study revealed that the majority of the employees (84.28%) who have worked in MRA between 11-15 years agree to the existence of all the five virtues compared to the rest of the employees of other years of services at MRA. It was found that the p-value for the observed data was 0.000629 which was less than the significance level (0.05). The result was statistically significant (<0.05. Therefore, it indicates strong evidence against the null hypothesis that there is no difference in how employees who have worked for different periods perceive the existence of the five virtues at MRA. There was evidence for the alternative hypothesis that there are differences on perception levels among employees who had worked in MRA for different length of periods since (p = <.05) was identified.

5.5 Ethics programs, instruments and policies at MRA

The study noted that MRA created Internal Affairs Division in 2013 which is responsible for championing ethics and integrity among its employees. It has full time employees (Ethics Managers and Officers) dedicated to ethics and integrity in the organization. The division has two sections. Ethics and Prevention Section is responsible for formal training of employees on ethics and integrity and conducting pre-employment screening (vetting) of ethics and integrity of applicants. Investigations Section is responsible for investigating all employees involved in unethical behaviour and bringing the culprits to a disciplinary hearing for sanctioning. In some cases, the section refers the culprits to other Law Enforcements Agencies especially Anti-Corruption Bureau (ACB) and Malawi Police Service (MPS) for investigations and prosecution depending on the gravity of the offence.

The findings of the study further showed that MRA established an Institutional Integrity Committee (IIC) to lead in the fight against corruption in line with the National Anti-Corruption Strategy II (NACS II) which requires every public institution to have an IIC. The committee is headed by the Deputy Commissioner General and has nine members who are all directors and commissioners and members of MRA Executive Committee (EXCO). Membership of the IIC is at the highest level showing MRA's commitment and intent to create an institution which is corrupt free as it has been noted that corruption is one of the major factors that negatively affect revenue collection. Fjeldstad and Tungodden (2001) indicated that studies in developing countries show that often more than half of taxes that should be collected cannot be traced by government treasuries due to corruption and tax evasion. They pointed out that the presence of corruption reduces tax revenues in the long run.

Furthermore, MRA has Ethics Champions in all stations and three Regional Ethics Champions Committees for the North, Centre and South who are led by the Ethics President at the institutional level. These are officers from different divisions and departments at MRA who work hand in hand with Ethics Managers and Officers in Internal Affairs Division in sensitizing fellow employees and providing ethical talks at station and localized level in order to instil an ethical culture and integrity among employees. It is envisaged that employees will be more open and willing to discuss ethical issues among themselves and come up with solutions of preventing unethical behaviour. Consequently, this will create an MRA with ethical employees as alluded to by Nink and Robison (2022) that cultures that prompt employees to reflect on and question workplace scenarios without fear give employees a platform for airing their concerns about serious ethical problems.

A review and analysis of documents showed that MRA has several ethics programs, instruments and policies in place that are aimed at enhancing ethics and integrity among its employees. These instruments include the Ethics and Code of Conduct, Conditions of Service, Disciplinary and Grievance Handling Code, Gift and Hospitality Policy, Whistle Blowing Policy, Sexual Harassment Policy, Anti-Corruption Strategy and Life Style Audit Policy.

5.5.1 Ethics and code of conduct

The Ethics and Code of Conduct reflects MRA's commitment to help its employees appreciate and fully understand the expected standards of personal and professional conduct. It sets the standards of conduct for employees. All employees are required to strive and commit to maintain the highest standard of the professional practice within MRA. The code serves as a compass for employees regardless of their position in the journey to realizing the strategic goals of MRA. All employees must uphold and enhance values of fairness, integrity, service excellence and transparency as stipulated in MRA's Strategic Plan.

The formulation of the Ethics and Code of Conduct sets out very practical and clear terms the expected standards of behaviour by all employees and is fundamentally vital if sound corporate integrity is to be achieved. This is corroborated by Key Informant 5 (KI 5) who stated that *"the Ethics and Code of Conduct guide employees on the expected standard of behaviour that MRA expects from all of us as employees"* In essence, the Ethics and Code of Conduct provides direction to employees when faced with ethical dilemmas in the course of discharging their duties. None compliance with the provisions of the Ethics and Code of Conduct attracts disciplinary action.

5.5.2 Conditions of service

The Conditions of Service summarizes all major human resources policies and procedures that are currently in force at the MRA. It is intended to serve as a reference guide to all employees on the human resources policies and procedures of MRA as well as the rationale and principles of how they should be implemented and enforced. It is designed to give members of staff details on MRA's policies and procedures and how they apply to them. The Conditions of Service among others details acts that are accepted and allowed to be done by any employee of MRA. It also presents acts that employees are prohibited from while in the employment of MRA.

5.5.3 Disciplinary and Grievance Handling Code

The Disciplinary and Grievance Handling Code provides a structured disciplinary process that encourages high standards of conduct, cordial relations and teamwork in order to achieve the desired levels of job performance in MRA. It promulgates a common understanding of acts that constitute misconduct and the applicable disciplinary procedure. It establishes a standard mechanism for effective management of misconduct and promotes acceptable conduct through consistent and fair dispute settlement which was echoed by KI 7 who stated that *"I am aware of the procedure of how cases of misconducts are handled which gives one a chance to defend him or herself before a decision is made to sanction him or her".* The policy lists acts that constitute offences (unethical behaviours) at MRA and their respective sanctions.

5.5.4 Gift and Hospitality Policy

MRA employees as citizens of Malawi are subject to provisions of the Corrupt Practices Act. The Act prohibits the soliciting or receiving or accepting of gifts or advantages as described by it. MRA in line with the Act has a zero stance on receipt and offer of gifts and hospitality. As a consequence, MRA has the Gifts and Hospitality Policy which assists employees in complying with the standards sets by the organization. Therefore, the policy lays down the underlying principles of refusing, accepting, surrendering and disposing of the gifts and hospitality as well as providing a methodology for the recording of such gifts. It also lays down the accepted gifts and hospitality for employees as alluded to by KI 8 that *"the Gifts and Hospitality Policy informs us, employees, on which type of gifts we can receive or not in the course of our work and how to handle such gifts when given to us".*

5.5.5 Whistle Blowing and Complainants' Policy

Employees are often the first to realize that there may be something seriously wrong within the organization. However, they may not express their concerns because they feel that speaking up would be disloyal to their colleagues or to the organization. They may fear harassment or victimization. In order to encourage employees to report unethical behaviours that they come across and experience in their work environment, MRA developed a Whistle Blowing and Complainant's Policy as a guiding tool. The policy makes it clear that employees can report any unethical behaviour without fear of victimization, subsequent discrimination or disadvantage. The policy encourages and enables employees to raise serious concerns within MRA rather than overlooking a problem or blowing the whistle outside. The policy also protects employees who, acting in good faith, disclose information about MRA and its activities or those of any of its employees, which might be considered as fraudulent or corrupt behaviour. In additional, the policy provides an avenue for raising concerns related to fraud, corruption or any other unethical behaviour as stated by KI 4 that *"I am aware on how I can report any case of corruption or fraud to Internal Affairs without being victimized because the Whistle Blowing and Complainant's Policy is there to protect me".*

5.5.6 Sexual Harassment, Harassment and Discrimination at Work Policy

Sexual harassment, harassment or discrimination creates a hostile working environment and have a devastating effect on health, confidence, morale and performance of those affected by it. MRA declared that it shall not tolerate any form of sexual harassment, harassment or discrimination and any act of harassment would lead to disciplinary action. It therefore, developed a Sexual Harassment, Harassment and Discrimination at Work Policy to deal with the unethical behaviour among its employees.

The policy prohibits all forms of sexual harassment, harassment or discrimination occurring within or outside MRA, including at work-related social events, business trips, training sessions or conferences sponsored by MRA or funded by MRA's stakeholders. Where an investigation of any allegation of sexual harassment, harassment or discrimination proves that the harassment or discrimination occurred, disciplinary action is invoked, which may lead to dismissal.

5.5.7 Anti-Corruption Strategy

Malawi Revenue Authority recognizes that it has a fiduciary responsibility of helping the Malawi Government to ensure that public funds collected through various taxes are protected by. among other things, designing and implementing a comprehensive organization-wide program to respond effectively to the threat of corruption and fraud. MRA is therefore committed to ensuring that fraud and corruption is eradicated and that high standards of integrity employees are adhered to at all levels. As a result, MRA developed a comprehensive Anti-Corruption Strategy with the technical assistance of Anti-Corruption Bureau. The strategy outlines an overall approach that MRA will implement to strengthen efforts to prevent and deal with fraud and corruption at all levels and in all its operational areas.

5.5.8 Life Style Audit Policy

MRA was ranked the second most corrupt institution in Malawi by the Afrobarometer Round 9 Survey (2022). Further, of late, there have been a lot of unethical behaviours committed by MRA's employees bordering on fraud, bribery and corruption (MRA

Disciplinary Hearing Report, 2021). This has a negative impact on MRA's image. Broadly, corruption negatively impacts on customer satisfaction thereby affecting voluntary compliance and revenue collection in general (MRA Perception & Satisfaction Survey, 2021). Unfortunately, fraud and corruption are usually committed by means of *"off book"* transactions or manipulated accounting records. It is very difficult to detect and dishonestly inclined professionals are able to conceal their frauds and corrupt practices with disturbing alacrity and ease, particularly in work environments with weak controls or limited segregation of duty. Sometimes the only clue to the illicit activities is a sudden unexplained change in an employee's lifestyle. In order to address the challenges in detecting corruption among its employees, MRA decided to adopt lifestyle audit as one of the tools to curb corruption, fraud and illicit enrichment among its employees. As a result, MRA developed and implemented the Life Style Audit Policy that articulates the processes and procedures of conducting a life style audit in order to curb corruption, fraud and illicit enrichment. The policy further outlines the dismissal sanction that will be imposed to any employee, who after undergoing a lifestyle audit, is found in possession of wealth or property that is not commensurate with his or her known legitimate sources of income.

The study further revealed that there are several ethics programs employed by MRA in order to enhance ethics and integrity among its employees. The key informants' interviews (KIIs) indicated reprimanding of offenders, training on ethical behaviour and code of conduct as some of the ethics programs that help to manage ethics in their divisions. KI 3 stated that *"sensitization of officers on ethical behaviours on a regular basis and enhancing ethical behaviour through disciplinary sanctions"* are used to enhance ethics among employees in her division.

Interviews with Heads of Divisions and Heads of Ethics established that there are measures that MRA has put in place aimed at promoting ethical culture among its employees. KI 2 stated that *"the vision of MRA spells the need for ethical behaviour; training and pep talks are made on the need for ethical behaviour among employees".* KI 6 stated that *"there is also staff Ethics and Code of Conduct that clearly spells out* *unethical behaviours.* While KI 3 explained that *"Internal Affairs Division has the Ethics and Prevention Section that proactively promotes a culture of ethical values among employees"*. Internal Affairs Division also examines and develops policies that complement or support promotion of ethical values among employees like the Gift and Hospitality Policy, Lifestyle Audit Policy, Whistle Blowing Policy, Anti-Corruption Strategy and asset and liability declaration. Internal Affairs Division also investigates cases of suspected corrupt practices, fraud, theft and other malpractices among employees. Once aforementioned vices are uncovered the suspected offender is subjected to disciplinary hearing and once found guilty appropriate sanctions are imposed which include dismissal. This acts as a deterrence for other employees from indulging in unethical behaviour. In some cases where elements of criminality are uncovered such matters are referred to appropriate Law Enforcement Agencies like the Anti-Corruption Bureau or Malawi Police Service. The study found out that Internal Affairs Division referred to Anti-Corruption Bureau a case of three employees who were found to have solicited MK13 million and received MK3 million from a taxpayer in order to assist him evade payment of tax. The three employees were investigated, arrested and are being prosecuted by ACB for corruption. The division also refereed a fraud case involving one employee to Malawi Police Service. The employee was investigated, arrested and prosecuted for theft and fraud. He was consequently convicted and currently servicing a prison sentence at Dedza Prison.

5.6 Knowledge of employees towards ethics management at MRA

The study revealed that MRA employees are aware of the ethics management initiatives being undertaken by MRA regarding ethics, integrity, and anti-corruption. It unveiled that the employees were aware of ethical standards, understood the consequences of unethical behaviour, and knew how to report such misconduct. Awareness of these principles is crucial in combating corruption and unethical behaviour. The findings imply that MRA's communication and awareness raising strategies have to a greater extent been effective in ensuring that employees are informed about the importance of ethics, integrity and the fight against corruption.

The results further indicate that MRA employees are knowkedgeable of the disciplinary measures in place in case of a breach of ethics, code of conduct, conditions of service, and other related policies. The awareness suggests that employees have a good understanding of the potential consequences they may face if they engage in misconduct or violate established policies. By being knowledgeable about disciplinary measures, employees are better equipped to make informed decisions and act in accordance with the organization's ethical standards. The knowledge can serve as a deterrent against unethical behavior and promote a culture of accountability and integrity within MRA.

This knowledge has had a notable impact on the employees' work ethics. KI 13 indicated that *"her awareness of disciplined officers encouraged her to maintain a high level of integrity in her own work"*. This suggests that knowing about disciplinary actions serves as a positive influence, motivating employees to adhere to ethical standards and to avoid engaging in misconduct. Furthermore, KI 15 mentioned that *"being aware of disciplined officers helped him understand the consequences associated with unethical behaviour"*. This indicates that knowledge of disciplinary actions serves as a deterrent and raises awareness about the potential repercussions of engaging in misconduct.

The findings of the study have further shown that MRA employees are knowledgeable about the instruments, policies and programs that MRA has put in place aiming at promoting ethical culture at MRA. The KIs mentioned some of the instruments, policies and programs that promote ethical culture at MRA. These include Ethics and Code of Conduct, Disciplinary and Grievance Handling Code, Gift and Hospitality Policy, Sexual Harassment, Harassment and Discrimination Policy, Assets Declarations, MRA's Core Values of Fairness, Integrity, Service Excellence and Transparency (FIST) as detailed in its corporate strategy. The establishment of Internal Affairs Division and trainings workshops on ethics and integrity issues... The interview with KI 2 revealed that:

> the said instruments, policies and programs are adequate in promoting ethical culture at MRA as they provide enough guidelines for employees to conduct themselves ethically. The existence of the Internal Affairs and Human Resources Divisions also ensures enforcement of the instruments.

From interviews with ordinary employees, the study also revealed that MRA employees are aware and knowledgeable about the expectation and the ethical standards from them when they are discharging their duties. KI 7 well-articulated that

> the expectations about the ethical standards from me as an MRA employee are for me to comply with the Ethics and Code of Conduct as well as any other policies developed and applicable in MRA. These standards include avoiding conflict of interest, corruption, fraud, theft, sexual harassment, maintaining confidentiality of information, conducting oneself professionally when dealing with the public and declaring any gifts received just to mention a few.

She stated that she needs at all times to promote the interest of MRA by behaving ethically. The ordinary employees pointed out that the standards clearly lay out what is expected of them and how to address any issues arising in the course of their duties. They also view that the standards are neither too high nor too low as they do not go beyond what any consciously ethical individual would behave. The expectations are clear as they are interpreted to the employees during the induction program where clarifications are made whenever they are queries. Furthermore, the employees are aware as to who communicates the ethical standards in MRA.

KI 9 clearly pointed out that *"the Human Resources and Internal Affairs Divisions communicate the standards to every new employee upon joining MRA and to existing employees during training workshops and meetings"*.

The findings of the study further showed that employees are aware and knowledgeable about the main unethical behaviours done by MRA employees. KI 8 cited that *"most of times MRA employees are involved in corruption and fraud than other unethical behaviours".* The finding is corroborated by the key informants' interviews with heads of divisions and the data within MRA where most cases that are being investigated by Internal Affairs Division and taken to disciplinary hearings involve corruption and fraud by both MRA employees and importers or taxpayer. Many of MRA employees sanctioned and dismissed are due to corruption (MRA Disciplinary Hearing Report, 2013-2021).

The study further indicates that there are different unethical behaviours that MRA employees are involved in. KI 5 stated that *"the most prevalent unethical behaviours are corruption, fraud, theft, forgeries, absenteeism, reporting on duty whilst drunk and abuse of office"*.

The findings also show that there are a number of reasons that fuel these unethical behaviours at MRA. KI 2 stated that

> one of the reasons is that there is a belief among the general public that when you work for MRA, you get rich quickly so those who join MRA as employees come with this misconception that leads them being involved in corruption, fraud and forgeries in order to get quick money.

Some employees live a life beyond their means. They assume unrealistic status in society than what they can legitimately afford. There is a tendency of competing to acquire more wealth within a shortest period of time. There is also low probability of detection and punishment for unethical conducts as observed by Iman and Jacobs (2007:7) that lack of sanctions is an important factor stimulating corruption. They noted that the likelihood of corruption increases if penalties are not sufficiently severe (immediate dismissal or criminal charges) or seldom imposed. It is also difficult in getting evidence on bribery cases. The culture of not reporting unethical conduct is another reason that fuels these unethical behaviours. Most employees would not report unethical conduct among their peers because they fear that once they report, their peers would be investigated and sanctioned.

5.7 Perception of employees about Ethics programs at MRA

The study revealed a mixed perception among key informants about the employees' perception of ethics programs and whether there is an ethical culture at MRA. Some of them perceive that there is no ethical culture at MRA because employees remain quiet when their colleagues amass riches through unethical behaviour. They argued that employees do not report the unethical behaviours of their colleagues. KI 3 stated that *"in fact, employees tend to admire those that have amassed wealth in short time and want to emulate them".* On the other hand, others think that there is a mixture of cultures at MRA. In their views, although MRA is perceived as very corrupt or unethical in its dealings, the majority of employees are ethical and good people. However, KI 1 pointed out that *"a positive ethical culture still remains a challenge at MRA"*. This is evidenced by the high rate of disciplinary cases being experienced at MRA (MRA Disciplinary Hearing Report, 2013-2021).

The study also found out that some key informants believe that corruption control initiatives implemented in MRA are effective in preventing them from engaging in corruption and other misconduct while others indicate that the initiatives do not prevent them from engaging in misconduct. The results also revealed that some key informants agree that the current anti-corruption initiatives have effectively decreased corruption and other misconduct in MRA while others do not agree, suggesting dissenting perception that the initiatives have not been as effective as desired. KIs 11, K13 and KI 16 perceived that the trend of corruption, fraud and other misconduct at MRA has decreased. On the other KI 10 reported that the trend of corruption had remained constant, indicating his belief that the level of misconduct had not significantly changed over time while KI 10 indicated that the trend of corruption, fraud, and other misconduct had increased emphasizing concerns about the effectiveness of existing ethics programs being implemented.

The findings from interviews with Heads of Ethics show that the ethics programs and measures MRA has put in place are not adequate to promote an ethical culture in MRA. They argued that societal culture makes these measures ineffective. There are still cases of compromised integrity and unethical behaviour within MRA. KI 7 stated that *"we should also appreciate that it a personal choice to be ethical"*. The key informants feel that there is need to continuously keep on reminding employees on the evils of compromised integrity and unethical behaviour and its effects on MRA. KI 6 suggested that *"there is need to have disciplinary measures on unethical behaviours at divisional level"* in order for the measures to be effective.

The study noted a mixed perception among MRA employees regarding the fairness of the application of disciplinary measures. Specifically, some employees perceive the application of disciplinary measures as fair while others perceive it as unfair meaning that they feel that are biases and inconsistencies in the way the disciplinary measures are conducted at MRA. Those who indicated that they felt that the disciplinary measures are applied unfairly cited the following reasons for their response: (1) unfair treatment of employees based on political or top management connections, grade, where junior officers tend to suffer; (2) the root causes for offenses are not addressed by the disciplinary measures indicating that focus is not on addressing the underlying issues that are contributing to misconduct; (3) lack of clarity in the code of conduct regarding certain disciplinary measures, which may lead to confusion or inconsistent application of punishments; and (4) there are no clear timelines for suspensions. These responses indicate areas where improvements can be made to ensure that the disciplinary processes and measures are applied in a fair and consistent manner thereby enhancing transparency and accountability in the process.

5.8 Chapter summary

The chapter has presented the results of the study as revealed through the data analysis. The study adopted the mixed methods approach of using both qualitative and quantitative data. In summary, the study shows that MRA employees perceive an ethical culture at MRA where the virtues of transparency, discussability and communality are strongly existing while the virtues of supportability and sanctionability need some improvements. They also believe that MRA has put in place good and adequate instruments and programs aimed at enhancing ethical behaviour among its employees. Furthermore, MRA employees are aware and knowledgeable about the instruments and programs that aim at enhancing ethical behaviour at MRA though they perceive that the measures are not adequate to promote an ethical culture. The employees are also aware and knowledgeable about the expectation regarding the ethical standards from them when they are discharging their duties. The next chapter discussed the results of the study.

CHAPTER SIX
DISCUSSION

6.1 Chapter overview

This chapter discusses the study results. The chapter highlights the key results and discusses them with explanations drawn from various literatures and the guiding theoretical framework. Section 6.2 deliberates organizational (ethical) qualities results. Section 6.3 discusses the ethics programs results while section 6.5 analyses the results on the knowledge and perception of employees towards ethics programs at MRA.

6.2 Assessment of organizational (Ethical) qualities

The study revealed that all the five virtues exist at MRA. However, the virtues of transparency, discussability and communality are more observable by employees and are stronger than supportability and sanctionability. Differences were also noted on how different groups of employees perceive the five virtues. Both female and male employees agreed on the existence of the virtues.

Although employees in all divisions agreed to the existence of the virtues, it is in Customs and Excise and Support Services Divisions (63% and 57.45% respectively) where more employees agreed to the existence of the virtues as compared to those in Domestic Taxes Division (47.87%). All age groups agreed to the existence of the virtues. Likewise, employees of all education qualifications agreed to the virtues but the percentage of those who did so was lower for those with master's degrees (46.95%) as compared to those with other education qualifications. Similarly, employees of all grades/positions agreed to the virtues but the percentage of those who did so was lower for supervisors and junior officers (49.54% and 48.82% respectively) as compared to the executive management and managers (86.57% and 65.91% respectively). The same pattern was seen for employees who had worked at MRA for different lengths of time.

Although they all agreed to the existence of the virtues, the percentages of those who did so were lower for those who had worked in MRA for 6-10 years and over 15 years (48.82% and 48.56% respectively).

The virtue of supportability is not strong at MRA. This means MRA does not create enough support among its employees to meet their normative expectations and to comply with the ethical standards of the organization. A total commitment of the stipulated norms and values of the organization, an atmosphere of mutual trust between colleagues, managers and non-managers, the best interests of the organization and respect for one another as alluded to by Kaptein, (2008:925) are not practiced at MRA. MRA employees felt that their superiors did not take care of their needs and views as much as they would have liked. As a result, they mistrust their seniors. Since many employees feel unsupported, demotivated and dissatisfied, they are more likely to behave unethically. This corresponds to the argument of Kaptein (2008, p.926) that employees who feel that they are not taken seriously or treated fairly might try to balance the scales of justice by deliberately causing damage to the organization. The statement that there is a mutual relationship of trust between non-managers and management had fewer employees who agreed to it. This indicated that there is mistrust between non-managers and their managers at MRA. Kaptein (2008, p.926) found out that mistrust and hostile work environment makes it difficult, if not impossible, to comply with ethical standards of the organization. A higher percentage of employees disagreed and were undecided (52.18%) on the statement that everyone takes the existing norms and standards seriously. This entails that MRA employees do not take seriously the norms and standards that MRA has put in place in various policies.

There was a great disparity between employees of Customs and Excise Division (100%) and those from Domestic Taxes Division (22.34%) on their views of the virtue of supportability despite being related divisions. One would conclude that the disparity is due to the different management styles between the two divisions, where Customs and Excise Division is open and supports its officers in their work while employees in Domestic Taxes Division complained that they do not get much support from their management. The majority of executive management 82.86%) believe that there is virtue of supportability at MRA. This finding was not surprising because it was the managers who had to provide the support to the rest of the employees. However, there was a big gap between the executive (82.86%) and managers (48%) considering that managers were very close in terms of ranking to the executive management. One would have expected the gap to be narrow as the managers are central and key to providing the needed support to employees. They are the hub of day to day operations of MRA and link between the junior employees and the executive management. The situation creates an environment that managers who are critical in providing supports to employees are not doing so hence the mistrust that the juniors have on them which is a fertile bleeding ground for unethical behaviour. There is also a huge disparity between employees who have worked in MRA for less than one years (62.2%) and those who have worked between 11-15 years (84.28%) and the two groups of employees (48.82% for 6-10 years and 48.56% for over 15 years) in that the percentages of employees for the former two groups who agreed that there is the virtue of supportability at MRA was very high while for the latter two groups were lower and less than half. The huge difference could be attributed to the smaller samples of respondents in the former two groups of employees. There were only 2.2% and 8.7% respondents who had worked in MRA for less than one year and between 11-15 years respectively.

The results have also shown that there is a strong virtue of transparency existing at MRA. The unethical behaviour of management and employees and its consequences were observable. Managers were able to observe unethical conduct and its consequences of employees (top-down) while employees were able to observe unethical conduct and its consequences among themselves as argued by Kaptein, (2008:9). Accordingly, there is awareness of potential violations and incidents, adequate checks to detect unethical conduct and transparency with reporting of unethical conduct as noted by Kaptein (2008:926). The existence of transparency at MRA could be attributed to the fact that it is one of the four core values of the organization. MRA's Strategic Plan clearly stipulates that its employees should be transparent in their dealings. It is a must that employees are working in a transparent manner. Trainings, workshops and meetings are carried out among employees on how they can be transparent. Transparency at MRA is important because it has the potential to expose unethical behaviour and act as a deterrent due to the perceived probability of getting caught as alluded to by Hollinger and Clark (1983). Transparency will have a positive effect on MRA as noted in the study of Bovens (1998) that employees can only be held responsible if they know, or could have known the consequences of their actions because employees who are hardly aware of the nature or seriousness of the consequences of their conduct are deprived of the opportunity to account for, modify or alter their conduct.

The majority of both executive management (88.1%) and managers (75.42%) indicated that there is virtue of transparency at MRA. This finding is not surprising because it is the executive members and managers who have to provide transparency to the rest of the employees. Although by percentage, both supervisors and officers also think that there is the presence of transparency at MRA, the percentage of those who feel so is lower as compared to the executive management and managers. The finding clearly shows that the level of seniority at MRA has an impact on how one views the virtue of transparency.

More employees (62.56%) agreed to the virtue of discussability prevailing at MRA. There is freedom in which managers and employees are able to raise ethical dilemmas and alleged unethical behaviour. There are opportunities to discuss ethical issues. There is cautious handling of reporting of unethical conduct, taking suspicious or reports of unethical conduct seriously, freedom of speech about ethical matters, opportunities to discuss moral dilemmas, respectful handling of implicated individuals, scope for corrective action (Kaptein 2008, p.926). The presence of the virtue of discussability at MRA is a good antidote for ethical behaviour as observed by Trevino et al. (1999) that the degree to which managers and employees can openly talk about ethics is a good predictor of the absence of unethical behaviour. This is also in tandem with the argument of Kaptein (2008, p.927) that in an organization with a degree of discussability, lack of clarity on certain normative expectations, moral dilemmas and unethical behaviours can be discussed. The presence of the virtue at MRA is because of the extensive awareness of ethical issues by Internal Affairs Division which conducts trainings and meetings with employees throughout the organization. During the trainings and meetings, employees are encouraged to freely discuss ethical dilemmas that they face during their work. The situation has enabled many officers to be open in discussing ethical issues. This will have a positive implication in management of ethics at MRA because according to the CEV model, the higher the level of discussability, the lower the level of unethical behaviour in an organization.

Although both female and male employees (71.6% and 56.75%) felt that there was the virtue of discussability at MRA every female employee (100%) noted that there was adequate scope to discuss unethical conduct, that reports of unethical conduct are taken seriously and that there is adequate scope to report unethical conduct. They are satisfied on how MRA is handling unethical conduct. Similarly, employees from all divisions felt the virtue of discussability exists at MRA. There are no differences among the divisions. Likewise, all the age groups felt that MRA has a virtue of discussability. The same trend is seen among employees from all education qualifications who feel the virtue of discussability exists at MRA. This means that regardless of education qualification an employee possesses, they have similar views on the presence of the virtue of discussability. Furthermore, all the executive members agree with the statements that reports of unethical conduct are taken seriously on the virtue of discussability. This again is expected because it is the executive members who are required to take reports of unethical conduct seriously and deal with them accordingly. All reports of unethical conduct are reported to the executive members who are mandated by internal policies to act on them. Likewise, all employees regardless of their period of service in MRA noted the presence of the virtue. This again entails that the number of years that an employee has served in MRA has no direct effect on how one feels regarding the existence of the virtue of discussability.

However, there is a general feeling at MRA that there is no alternative remedy or mechanism in place of raising unethical conduct if the same is not adequately attended to. This was evidenced my study result that more employees disagreed and are more remained undecided (51.95%) on the statement. *"If reported unethical conduct in their* *immediate working environment does not receive adequate attention, there is sufficient opportunity to raise the matter elsewhere in the organization"*. They have nowhere or do not know where to lodge their complaint apart from MRA. The MRA therefore, should have alternative mechanisms in place to enable employees raise unethical issues if they feel that MRA is not addressing them. This could be either to the Board of Directors or Anti-Corruption Bureau if it involves corruption.

Malawi Revenue Authority employees only agreed to the statements that "employees are accountable for their actions, ethical conduct is valued, reports of ethical conduct are taken seriously and employees who behave unethically are disciplined". This strongly shows that MRA disciplines its employees who are involved in unethical behaviour. It entails that unethical conducts are not tolerated at the organization. This is strengthened by the high number of employees who have been investigated, brought before the disciplinary hearings and dismissed due to unethical conducts since 2013. This is strengthened by key informants' interviews and internal disciplinary reports that showed that MRA punishes unethical behaviour among its employees. The finding is in line with the argument by Kaptein (2008) that unethical behaviour needs to be sanctioned or punished in order to deter its occurrence in an organization and to send a message to the rest of the employees. It further reinforces the position of Cressey (1953) and Sutherland (1983) that employees will steer clear of misbehaviour if they expect it to be punishable and if the severity of the punishment outweighs the potential reward. As Ball, Trevino and Sims (1994) posited, when people are not punished for unethical behaviour or even rewarded for such behaviour, the message is clear: unethical behaviour is accepted or even desirable. Therefore, MRA is likely to steer its employees clear from unethical behaviour because it is punishing the culprits. It is a deterrent to the others and one of the good ways of managing ethics.

On the other hand, the highest percentages of employees who disagreed that only employees with integrity were promoted, rewarded and receive a positive performance appraisal entails that MRA does not reward its employees who act with integrity and ethically. It further shows that integrity is not a criterion for promotion at the organisation. Though there is a great likelihood of managers and employees being punished for behaving unethically, those who behave ethically are not rewarded accordingly. The finding agrees with the suggestion of the key informants who proposed that rewards should be introduced at MRA to employees who behave ethically. The finding contradicts Kaptein (2008) assertion that ethical behaviour should be fostered and rewarded as only one part of sanctionability is enforced at MRA forgetting the other part of rewarding ethical behaviour. He further argued that a lack of rewarding or recognition for ethical behaviour diminishes the willingness of employees to act ethically and increases the likelihood of resorting to unethical behaviour. The finding further does not resonate well with the research of Roman and Munuera (2005) who found that the more ethical behaviour is rewarded, the less people behave unethically. There are therefore, some challenges at MRA on the virtue of sanctionability that need improvement by holding people at all levels accountable, valuing ethical conduct, favouring people with integrity, disciplining unethical conduct even at managerial level and rewarding ethical conduct (Kaptein, 2008:927).

The finding corresponds with the review of documentation in MRA that shows that there are clear polices that sanction unethical behaviour in MRA through the Ethics and Code of Conduct, Disciplinary and Grievance Handling Code and Conditions of Service, among others. There is ample evidence through disciplinary hearing statistics that MRA does not tolerate ethical behaviour among its employees and everyone found in violation is disciplined accordingly. A case in point is the dismissal of 84 employees between 2013 and 2021 for various offences (MRA Disciplinary Hearing Report for 2013-2021). However, there is no deliberate effort to reward ethical behaviour in order to encourage it. Furthermore, there is no requirement to promote only people of good behaviour. Promotion is only based on technical skills and performance and not on good ethical behaviour (MRA Performance Management System, 2022). MRA has noted this and is in the process of developing and implementing an ethics reward incentive scheme for employees who will be exceptionally behaving ethically.

Although both female and male employees view that there is the virtue of sanctionability at MRA it is perceived by less than half of the employees showing that the virtue is weak. The negative perception on sanctionability by both genders might be because MRA is only concentrating on punishing the perpetrators of unethical behaviours and not rewarding those who behave ethically. This shortcoming on sanctionability was bemoaned by key informants and was noted through the review of documents at MRA. Employees feel that there is no motivation or incentive for behaving ethically.

More employees in Support Divisions (51.39%) felt the presence of the virtue of sanctionability as opposed to the two revenue divisions (43.49% and 46.03% for Customs and Excise and Domestic Taxes Divisions respectively). The negative feeling in the revenue divisions could emanate from the same fact that there are no incentives and rewards for those that behave ethically. These two revenue divisions are the ones that are heavily sanctioned in MRA because it is where most of corrupt practices and fraud occur than in Support Services Divisions because by nature of their work, the revenue divisions interact with the taxpayers and importers on a daily basis. The personal interactions create opportunities for corruption and fraud. The two divisions feel they are always punished when a wrong happens but not rewarded or appreciated when they do the right thing.

On the other hand, it was only the young employees aged between 20-30 years (57.07%) who felt that the virtue of sanctionability existed at MRA. The rest of the older employees did not feel so. One possible reason could be that the young employees are the ones mostly involved in corrupt practices and are too ambitious to get rich quickly and in return they are heavily sanctioned whenever they are caught indulging in unethical behaviour. KI2 rightly put it that *"our young employees have the mentality of getting rich quickly and owning things like cars in a short period of their employment which drives them to corruption"*. The majority of executive management (82.54%) and most of the managers (59.72%) confirmed about the presence of the virtue of sanctionability at MRA. Once more, this is expected because it is the executive management and managers who are responsible for sanctioning and punishing employees who are involved in unethical behaviour. There are differences among the employees of different lengths of service at MRA on how they perceive the virtue of sanctionability. The experiences that one has over the time he or she has worked at MRA has an impact on how one feels about the existence of the virtue of sanctionability. One factor for this is that the frequent change of the Commissioner Generals over the years has an impact on how the employees perceive the existence of the virtue. Over the years, every Commissioner General had his own ways of enforcing sanctionability for unethical behaviour which has an impact on the employees as some have worked under many Commissioner Generals and are able to compare the virtue over the years while others have worked under one or only two Commissioner Generals so they have no wide spectrum for differentiation.

Overall, the study has shown that MRA employees have a community focus when discharging their duties. They focus on the common good of the organization which is in tandem with the assertion and argument of Lutz (2009) that an African firm should be treated as a community. The employees treat MRA as their community. The scenario is very important for MRA because its employees are not focusing on individual goals which are a recipe for unethical behaviour especially corruption and fraud. However, they focus on the common good of the organization which will lead them into not only working hard but also being ethical when discharging their responsibilities of revenue collection. In the long run, there will be no revenue leakage due to corruption and fraud leading to more revenue for national development. This further corresponds with the assertions of Handy (2002:51) that a good business is a community with purpose and Mele (2012:98) who argued that a community has common goals which are for the benefits of the whole community and they are the “common good”.

There was no difference between female and male employees on their perceptions of the virtue of communality. However, though both female and male employees agreed to the existence of the virtue of communality, there were more female (57.64%) than male (53.79%) who agreed to it. This can be attributed to the fact that in African societies where *ubuntu* is practiced and communality is one of the virtues, it is mainly females who are the anchors and pillars of societies. They hold communities together by virtue of their roles of taking care of both females and males in societies. They are the glue that bonds societies together. Employees from all divisions felt the virtue of communality existed though the percentage was higher in Domestic Taxes Division (57.79%) than in the other two divisions. It is not surprising that this virtue is high among Domestic Taxes Division because employees of the division are too close to each other and behave as a family than the other two divisions. There have been incidences in the past where, employees of the Domestic Taxes Division during their divisional meeting agreed not to report any of them when they are involved in any unethical behaviour. They rarely blow the whistle which is different from Customs and Excise and Support Services Divisions. Employees of all the age groups indicated that there was presence of the virtue of communality though the percentage was less than half (47.64%) for employees aged between 41-50 years. They view MRA as a community where people of different backgrounds have come together pursuing a common good for the people of Malawi.

Lastly, all the executive management (100%) and the majority of the managers (77.5%) believe that the virtue of communality prevails at MRA. Though both the supervisors (45.24%) and junior officers (45.75%) are of the same opinion their percentages are less than half. There is a big gap between these two groups of employees. They see the virtue of communality differently. Many of the juniors employees do not see the presence of communality at MRA. This is attributed to the fact that the employees of the lower grades feel that they are not part and parcel of the MRA community because it is the employees in higher positions that are titled to most of the benefits accrued to them by the nature of their positions. The situation is likely to have a negative impact on improving ethical behaviour at MRA because the lower ranks who are many and doing most of the technical work of revenue collection on a daily basis may resort to unethical behaviour as they have no sense of belonging to the wider MRA community.

6.3 Analysis of ethics programs, instruments and policies at MRA

Malawi Revenue Authority has put in place several instruments and policies in order to provide its employees with guidance for what to do in ethical situations. The Ethics and Code of Conduct is the blue print of MRA when it comes to stipulating the expected standard of behaviour for its employees. It sets the standards of conduct for employees. All employees are required to strive and commit to maintain the highest standard of professional practice. The code serves as a compass for each employee regardless of their position in the journey to realizing the strategic goals of Malawi Revenue Authority.

The Conditions of Service detail acts that are accepted and allowed to be done by any employee of MRA and acts that are prohibited while in the employment of MRA. Therefore, any employee who is involved in any unethical behaviour at MRA is charged and disciplined in accordance with the Conditions of Service.

The Disciplinary and Grievance Handling Code supplements the Ethics and Code of Conduct and the Conditions of Service. It promulgates a common understanding of acts that constitute misconducts and the applicable disciplinary procedure. It lists acts that constitute offences (unethical behaviours) at MRA and their respective sanctions.

The Gift and Hospitality Policy provides a safeguard for MRA by providing clarity about the standards MRA sets and what is expected of its employees in terms of gifts and hospitality. The policy describes the limitations of gifts and hospitality that can be received by or given to an employee. It also provides guidance on the behaviour expected in accordance with the values of MRA. It further promotes transparency and avoids business-related conflict of interest. It ensures fairness in the interest of MRA and its employees. It documents the process for acceptance, receiving and giving of gifts.

The Whistle Blowing and Complainants' Policy is in furtherance of MRA's desire to strengthen its integrity systems and the fight against corruption, fraud and related offences. MRA is committed to ensuring the highest possible standards of care and the highest possible ethical standards in delivering the services it provides. To this end, the policy demonstrates MRA's commitment to recognize and act in respect of malpractice, illegal acts or omissions by its employees or ex-employees. It is the responsibility of all employees to ensure that if they become aware that actions of fellow employees might compromise MRA's work, they are expected to report the matter in the safe knowledge that it will be treated seriously and confidentially as alluded to by KI 4 that *"I am aware on how I can report any case of corruption or fraud to Internal Affairs without being victimized because the Whistle Blowing and Complainant's Policy is there to protect me"*.

The aim of the Anti-Corruption Strategy is to strengthen detection; prevention and resolution of fraud and corruption and improve the quality of service delivery at MRA. Secondly, it aims at designing and implementing an assortment of measures and programs that can ultimately enable MRA maximize revenue collection and quality of service delivery for the social and economic well-being of Malawi. Thirdly, the strategy provides a platform for a closer and structured partnership between MRA and the Anti-Corruption Bureau to pool together their resources, efforts and expertise to effectively address corruption and fraud and improve the quality of service delivery within the framework of the National Anti-Corruption Strategy II. Fourthly, the strategy provides a framework within which current efforts which MRA is undertaking to address corruption and fraud are being addressed in a holistic, systematic and structured way at all in the organisation.

6.4 Assessment of knowledge of MRA Employees regarding ethics programs

It was noted that MRA employees were aware of instruments and programs that MRA put in place to promote ethical behaviour. This means that employees are knowledgeable and aware of what is expected of them while working at the MRA. It is clear to the employees as to the behaviour that is allowed and not allowed. Those that are involved in unethical behaviour do so by will and not due to lack of knowledge and awareness. The different instruments and programs that MRA has are adequate enough to instil an ethical behaviour among its employees. However, KI 4 noted that *"the business, political and societal culture in Malawi make these measures sometimes ineffective resulting in some cases of compromised integrity and unethical behaviours"*.

Additionally, MRA employees are aware and knowledgeable that the main unethical behaviours facing MRA are corruption and fraud. Most employees especially in the

Customs and Excise and Domestic Taxes Divisions are involved in corruption because of their day to day interaction with taxpayers which is a fertile breeding ground for corruption. Jenkins, (2018:7) pointed out that at the client interface level, which involves the interaction of tax officials with taxpayers, corruption mainly manifests in the form of bribery or extortion. Rahman, (2009) posits that evidence suggests that reducing face-to-face interaction between tax officials and taxpayers may help in reducing corruption risks. This can be achieved by automating the processes of tax collection. For example, establishing e-filling in Afghanistan, in five provinces in January 2020, helped to increase tax collection and curb corruption (World Bank, 2021). The employees' awareness and knowledge about corruption and fraud at MRA is corroborated by review of documents and data within MRA which shows that most cases that are being investigated and taken to disciplinary hearings involve corruption and fraud by both Customs and Excise and Domestic Taxes officers (MRA Disciplinary Hearing Report, 2013-2021). Most of the employees who have been sanctioned and dismissed are due to corruption and fraud. MRA therefore, needs to put more efforts in eliminating the face to face interaction between the employees and taxpayers thereby removing the opportunity for negotiations for bribes. According to KI 3, *"One of the ways of doing it is by digitalization of MRA processes so that taxpayers can get MRA services and pay taxes online. MRA should speed up the implementation of the Msonkho Online which will enable taxpayers register for taxes, file tax returns and pay taxes online without meeting any MRA employee. There will be no need of paying bribes if they will be getting services and paying taxes online".*

6.5 Evaluation of MRA employees' perception on ethics programs at MRA

The employees perceive that the standard of behaviours that MRA is expecting from them is within any standard organization behaviour which employees can meet without any difficulties. They are adequate to instil ethical behaviour. The expected standards of behaviour are clear and interpreted to the employees during the induction program and ethics trainings and meetings. Furthermore, the employees are knowledgeable and aware that the Human Resources and Internal Affairs Divisions are responsible for communicating and enforcing the ethical standards in MRA. This means that the employees have clear and easy means of seeking clarification on any ethical dilemma they may face while working.

The dissenting perception on the effectiveness of corruption control initiatives implemented in MRA in preventing employees from engaging in corruption and other misconduct indicate that there is need for MRA to put more efforts on initiatives to have the desired and intended results. Secondly, the mixed perception among MRA employees regarding the fairness of the application of disciplinary measures entails that there are areas where improvements can be made to ensure that the disciplinary processes and measures are applied in a fair and consistent manner thereby enhancing transparency and accountability in the process. MRA should ensure that all offenders, regardless of their position or status within the organization, are held accountable for their actions and sanctioned accordingly.

The study results have provided valuable insights into the perceptions of MRA employees regarding corruption, ethics, and integrity within the organization. While some respondents believe that there is ethical culture at MRA and that the programs that have been put in place are adequate in decreasing corruption and other unethical behaviours at MRA, there are also areas that require attention and improvement. By increasing awareness through effective communication channels, sensitizing employees on ethics and fraud prevention, implementing reporting mechanisms, and enhancing disciplinary measures, MRA can strengthen its ethics programs.

6.6 Chapter summary

The chapter has discussed the study results. In summary, the results show that different groups of employees basing on different group characteristics like gender, age, division of employment, qualification, grade or position and years of service in MRA feel and perceive differently on the different virtues of supportability, transparency, discussability, sanctionability and communality. Although all groups feel the virtues exist at MRA, the percentages differ depending on group characteristics. Therefore, different groups of employees feel differently on any virtue. The last chapter provides conclusions of the study.

CHAPTER SEVEN

CONCLUSIONS

7.1 Summary

The study was set out to assess the ethical environment at MRA. To achieve this main objective, the research adopted a mixed methods approach, combining qualitative and quantitative research designs to collect, analyze and interpret data to address the specific research objectives. The study also focused on assessing the ethical qualities at MRA. Furthermore, the study evaluated the ethics management programs available at MRA. Lastly, the study investigated the knowledge and awareness of employees and their perception on ethics instruments and programs at the organization. The study used the Victor and Cullen theory for organizational ethical climate and modified Corporate Ethical Virtue (CEV) model as theoretical frameworks.

An instrument identified in the literature was adapted, modified and used to assess the ethical environment at MRA which is serious in improving the ethical behaviours of its employees in order to safeguard government revenue. The study revealed that the virtues of transparency, discussability and communality are strong. The unethical behaviour of management and employees and its consequences are observable.

Managers are able to observe unethical conduct and its consequences on employees while employees are able to observe unethical conduct and its consequences among themselves. There is awareness of potential violations and incidents, adequate checks to detect unethical conduct and transparency with reporting of unethical conduct. Furthermore, there is freedom in which managers and employees are able to raise ethical dilemmas and alleged unethical behaviour. There are opportunities to discuss ethical matters and ethical issues. There is cautious handling of reporting of unethical conduct, taking reports of unethical conduct seriously, freedom of speech about ethical matters, opportunities to discuss moral dilemmas, respectful handling of implicated individuals and scope for corrective action. Additionally, there is community focus on employees when discharging their duties. The employees focus on the common good of the organization with arguments that an African firm should be treated as a community.

On the other hand, the two virtues of supportability and sanctionability are not strong and need some improvements. Malawi Revenue Authority therefore, does not create enough support among its employees to meet their normative expectations and to comply with the ethical standards of the organization. The organization does not reward its employees who act with integrity and ethicality. Integrity is not a criterion for promotion. Although there is a great likelihood of managers and employees being punished for behaving unethically, those who behave ethically are not rewarded accordingly. The situation does not fully resonate with the argument that unethical behaviour should not be accepted in any form as it might lead to the further acceptance of such behaviour, while ethical behaviour should be fostered and rewarded. Therefore, some challenges at MRA on the virtue of sanctionability need improvement by holding accountable, people at all levels, start valuing ethical conduct, favouring people with integrity, disciplining unethical conduct even at managerial level and rewarding ethical conduct.

The study confirmed that several ethics management instruments and programs are employed by MRA to enhance ethics and integrity among its employees. Several policy documents are aimed at enhancing ethics and integrity among its employees. The study has further revealed that MRA has a full Internal Affairs Division responsible for championing ethics and integrity among employees through various strategies and programs. It has full time employees dedicated to championing ethics and integrity. Sensitization of officers on ethical behaviours on a regular basis and reprimanding employees through disciplinary sanctions are used to enhance ethics among employees.

There is a general consensus that MRA employees are aware of instruments and programs that MRA has put in place aiming at promoting ethical behaviour. The employee considers that the instruments and programs are adequate in promoting ethical culture as they provide enough guidelines for employees to conduct themselves ethically.

The employees are aware about the expectations on the ethical standards from them when they are discharging their duties. These standards include avoiding conflict of interest, corruption, fraud, theft, sexual harassment, maintaining confidentiality of information, conducting oneself professionally when dealing with the public and declaring any gifts received, just to mention a few. The standards clearly lay out what is expected of them and how to address any issues arising in the course of their duties. The expectations are clear as they are interpreted to the individuals during induction programs and sensitization meetings. Furthermore, employees are aware and knowledgeable about the main unethical conducts that employees are engaged in. Corruption and fraud are the most unethical behaviours the employees are involved in. As a result, many employees are sanctioned and dismissed due to corruption and fraud.

7.2 Implications of the study

Unethical behaviour is costly to any organization in terms of reputation and image. Managing ethical behaviour in organizations is important for long term sustainability especially for institutions that handle public funds like MRA. Creating and maintaining an ethical environment throughout the institution is paramount if it is serious about doing the right thing. It is therefore, imperative to adequately detect, prevent and respond to unethical behaviour when it occurs.

To reduce unethical behaviour, it is cardinal that management should first understand its ethical environment by assessing its ethical culture and climate. Management could assess the quality of the existing ethical culture by using the CEV model and questionnaire and adapted and modified in this study. Based on the results, management can determine the extent to which they are in control, understand the causes and antecedents of unethical behaviour within the organization and decide which dimensions of the ethical culture should be improved.

This study has unveiled a strong ethical environment and noted some areas that can be improved in the Malawi Revenue Authority. The virtues of supportability and sanctionability are weak at MRA and need some improvements. Once the employees feel that they are not supported to meet their normative expectations, to comply with the ethical standards and once they note that there is no benefit in being ethical, they are likely to resort to unethical behaviour. MRA should not take ethical behaviour for granted and not reward employees for behaving ethically. It is important therefore that future studies should focus on the implications of using ethical behaviour as a criterion for promotion at MRA in order to enhance an ethical culture. It will then be clear to employees and stakeholders that ethical behaviour is entrenched in the culture of Malawi Revenue Authority

7.3 Areas for further research

There are future research opportunities in widening the study scope by including other stations in the study so that the entire MRA is involved. Further research can also be done in assessing the ethical environment of other public institutions or assessing more than one organization in Malawi including private institutions and comparing their ethical environments. Such studies could assist in identifying which dimensions of ethical contents are strong and which ones are weak and need improvements in the institutions.

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APPENDICES

Appendix 1: Modified CEV Model Survey Questionnaire

1. Personal Characteristics
1. What is your Gender? ☐ Female ☐ Male
2. What is your Age Group? ☐ 20-30 Years ☐ 31-40 Years ☐ 41-50 Years ☐ Over 50 Years
3. What is your highest Education Qualification? ☐ MSCE ☐ Diploma ☐ Degree ☐ Masters Degree ☐ PHD
1. What is your Position in MRA? ☐ Executive Management (C1 and above)

☐ Manager (C3-C2) ☐ Supervisor (D3-D1) ☐ Junior Officer (F3-E1)
5. For how many years have you been working in MRA? ☐ Less 1 Year ☐ 1-5 Years ☐ 6-10 Years ☐ 11-15 Years ☐ Over 15 Years
6. Which Division/Department are you currently working in? ☐ CG's Office ☐ Domestic Taxes ☐ Customs & Excise ☐ ICT ☐ Finance ☐ Modernization ☐ Internal Affairs ☐ Internal Audit ☐ Policy Planning and Research ☐ Human Resources ☐ Administration ☐ Tax Investigations ☐ Legal Services ☐ Enterprise Wide Risk Management

☐ Corporate Affairs

☐ Supply Chain Management

☐ Debit Management Unit

2. Virtue of Supportability

7. (SU1) In my immediate working environment, everyone is totally committed to the (stipulated) norms and values of the organization.

☐ Strongly Disagree

☐ Disagree

☐ Neutral

☐ Agree

☐ Strongly Agree

8. (SU2) In my immediate working environment, everyone has the best interests of the organization at heart.

☐ Strongly Disagree

☐ Disagree

☐ Neutral

☐ Agree

☐ Strongly Agree

9. (SU3) In my immediate working environment, a mutual relationship of trust prevails between non-managers and management.

☐ Strongly Disagree

☐ Disagree

☐ Neutral

☐ Agree

☐ Strongly Agree

10. (SU4) In my immediate working environment, everyone takes the existing norms and standards seriously.

☐ Strongly Disagree

☐ Disagree

☐ Neutral

☐ Agree

☐ Strongly Agree

11. (SU5) In my immediate working environment, everyone treats one another with respect.

☐ Strongly Disagree

☐ Disagree

☐ Neutral

☐ Agree

☐ Strongly Agree

3. Virtue of Transparency

12. (TR1) If a colleague does something which is not permitted, my manager will find out about it.

☐ Strongly Disagree

☐ Disagree

☐ Neutral

☐ Agree

☐ Strongly Agree

13. (TR2) If a colleague does something which is not permitted, I or another colleague will find out about it.

☐ Strongly Disagree

☐ Disagree

☐ Neutral

☐ Agree

☐ Strongly Agree

14. (TR3) If my manager does something which is not permitted, someone in the organisation will find out about it.

☐ Strongly Disagree

☐ Disagree

☐ Neutral

☐ Agree

☐ Strongly Agree

15. (TR4) In my immediate working environment, there is adequate awareness of potential violations and incidents in the organization.

☐ Strongly Disagree

☐ Disagree

☐ Neutral

☐ Agree

☐ Strongly Agree

16. (TR5) In my immediate working environment, adequate checks are carried out to detect violations and unethical conduct.

☐ Strongly Disagree

☐ Disagree

☐ Neutral

☐ Agree

☐ Strongly Agree

17. (TR6) Management is aware of the types of incidents and unethical conduct that occur in my immediate working environment.

☐ Strongly Disagree

☐ Disagree

☐ Neutral

☐ Agree

☐ Strongly Agree

4. Virtue of Discussability

18. (DU1) In my immediate working environment, reports of unethical conduct are handled with caution.

☐ Strongly Disagree

☐ Disagree

☐ Neutral

☐ Agree

☐ Strongly Agree

19. (DU2) In my immediate working environment, I have the opportunity to express my opinion.

☐ Strongly Disagree

☐ Disagree

☐ Neutral

☐ Agree

☐ Strongly Agree

20. (DU3) In my immediate working environment, there is adequate scope to discuss unethical conduct.

☐ Strongly Disagree

☐ Disagree

☐ Neutral

☐ Agree

☐ Strongly Agree

21. (DU4) In my immediate working environment, reports of unethical conduct are taken seriously.

☐ Strongly Disagree

☐ Disagree

☐ Neutral

☐ Agree

☐ Strongly Agree

22. (DU5) In my immediate working environment, there is adequate scope to report unethical

conduct.

☐ Strongly Disagree

☐ Disagree

☐ Neutral

☐ Agree

☐ Strongly Agree

23. (DU6) In my immediate working environment, there is ample opportunity for discussing moral dilemmas.

☐ Strongly Disagree

☐ Disagree

☐ Neutral

☐ Agree

☐ Strongly Agree

24. (DU7) If someone is called to account for his/her conduct, it is done in a respectful manner.

☐ Strongly Disagree

☐ Disagree

☐ Neutral

☐ Agree

☐ Strongly Agree

25. (DU8) In my immediate working environment, there is adequate scope to correct unethical conduct.

☐ Strongly Disagree

☐ Disagree

☐ Neutral

☐ Agree

☐ Strongly Agree

26. (DU9) If reported unethical conduct in my immediate working environment does not receive adequate attention, there is sufficient opportunity to raise the matter elsewhere in the organization.

☐ Strongly Disagree

☐ Disagree

☐ Neutral

☐ Agree

☐ Strongly Agree

5. Virtue of Sanctionability

27. (SA1) In my immediate working environment, people are accountable for their actions.

☐ Strongly Disagree

☐ Disagree

☐ Neutral

☐ Agree

☐ Strongly Agree

28. (SA2) In my immediate working environment, ethical conduct is valued highly.

☐ Strongly Disagree

☐ Disagree

☐ Neutral

☐ Agree

☐ Strongly Agree

29. (SA3) In my immediate working environment, only people with integrity are considered for promotion.

☐ Strongly Disagree

☐ Disagree

☐ Neutral

☐ Agree

☐ Strongly Agree

30. (SA4) If necessary, my manager will be disciplined if he/she behaves unethically.

☐ Strongly Disagree

☐ Disagree

☐ Neutral

☐ Agree

☐ Strongly Agree

31. (SA5) The people that are successful in my immediate working environment stick to the norms and standards of the organization.

☐ Strongly Disagree

☐ Disagree

☐ Neutral

☐ Agree

☐ Strongly Agree

21. (SA6) In my immediate working environment, ethical conduct is rewarded.

- ☐ Strongly Disagree
- ☐ Disagree
- ☐ Neutral
- ☐ Agree
- ☐ Strongly Agree

33. (SA7) In my immediate working environment, non-managers will be disciplined if they behave unethically.

- ☐ Strongly Disagree
- ☐ Disagree
- ☐ Neutral
- ☐ Agree
- ☐ Strongly Agree

34. (SA8) If I report unethical conduct to management, I believe those involved would be disciplined fairly regardless of their position.

- ☐ Strongly Disagree
- ☐ Disagree
- ☐ Neutral
- ☐ Agree
- ☐ Strongly Agree

35. (SA9) In my immediate working environment, non-managers who conduct themselves with

integrity stand a greater chance of receiving a positive performance appraisal than non-mangers who conduct themselves without integrity.

☐ Strongly Disagree

☐ Disagree

☐ Neutral

☐ Agree

☐ Strongly Agree

6. Ubuntu Virtue of Communality

36. (CO1) In making any decision while working, I prioritize MRA's interests over my own interests.

☐ Strongly Disagree

☐ Disagree

☐ Neutral

☐ Agree

☐ Strongly Agree

37. (CO2) My supervisor and fellow employees place MRA's interests first before their own interests.

☐ Strongly Disagree

☐ Disagree

☐ Neutral

☐ Agree

☐ Strongly Agree

38. (CO3) At MRA, priority is given to MRA's interests than to individual employees' interests.

☐ Strongly Disagree

☐ Disagree

☐ Neutral

☐ Agree

☐ Strongly Agree

39. (CO4) In my working environment, every employee lives MRA's ethical values.

☐ Strongly Disagree

☐ Disagree

☐ Neutral

☐ Agree

☐ Strongly Agree

Appendix 2: Interview Guide for Heads of Divisions

1. How do you manage ethics in your division?

   ____
   ____
   ____
   ____

2. What measures does MRA or do you put in place that are aimed at promoting ethical culture among your members of staff in your division?

   ____
   ____
   ____
   ____

3. In your view, are the measures adequate to promote an ethical culture in your divisions? Explain.

   ____
   ____
   ____
   ____

4. From the reports that come in, what unethical conduct do employees of MRA/your division engage in?

   ____
   ____
   ____
   ____

5. What do you think fuels these unethical conducts at MRA?

____
____
____
____

6. Does the ethical culture of the business community in Malawi have any impact on MRA employees' (un)ethical behaviour?

____
____
____
____

7. Does Malawi's political culture have any influence on how MRA employees behave (un)ethically and if so in what ways?

____
____
____
____

8. In what way does the societal norms and practices impact on the employees' (un)ethical behaviour?

____
____
____
____

9. In your view, overall do you think there is an ethical culture at MRA? Explain.

10. What do think MRA should to enhance ethical culture?

Appendix 3: Interview Guide for Head of Ethics/Internal Affairs Division

1. How do you manage ethics in your division/section?

   ____
   ____
   ____
   ____

2. From the reports that come in, what unethical conduct do employees of MRA/your division engage in?

   ____
   ____
   ____
   ____

3. Does MRA have policies and procedures that promote ethical behaviour among its members of staff? Which are they and how do they work?

   ____
   ____
   ____
   ____

4. What measures/strategies do you use that promote ethical culture among members of staff in MRA?

   ____
   ____
   ____
   ____

5. What systems does MRA have that encourage ethical behaviour among its members of staff?

___

___

___

6. What other instruments are there that promote ethical culture among members of staff in MRA?

___

___

___

7. In your view, are the measures adequate to promote an ethical culture in MRA? Explain.

___

___

___

___

8. Does Malawi's political culture have any influence on how MRA employees behave (un)ethically and if so in what ways?

___

9. In what way does the societal norms and practices impact on the employees' (un)ethical behaviour?

___

___

___

___

Appendix 4: Interview Guide for Ordinary Employees

1. Are you aware of any instruments that aim to promote ethical culture at MRA? Mention some of them.

2. Are those instruments adequate in promoting ethics at MRA? Explain.

3. Do you as an MRA employee, know the expectation about the ethical standards? What are those standards?

4. What do you think about those standards?

5. Are they too high or too low? Explain.

6. Who communicates those standards? Are the expectations clear?

7. From the reports that come in, what unethical conduct do employees of MRA/your division engage in?

Appendix 5: Informed Consent

University of Malawi

Master of Arts in Applied Ethics

Title of Project: An assessment of ethical culture of Malawi Revenue Authority

Informed Consent Form

Purpose of the Study: The purpose of this study is to assess the ethical culture of Malawi Revenue Authority.

What will be done? You will complete a questionnaire, which will take 30 minutes. The questionnaire will include questions concerning your perception, knowledge and attitude on ethics at Malawi Revenue Authority. It will also include questions on practices on ethics at Malawi Revenue Authority

Benefits of this Study: You will be contributing to knowledge about ethics and ethical culture at Malawi Revenue Authority which will help finding solutions for improving the ethical behaviour of MRA's employees thereby increasing revenue collection for the socio-economic development of Malawi.

Risks or discomforts: No risks or discomforts are anticipated from taking part in this study. But if you feel uncomfortable with a question, you can skip that question or withdraw from the study altogether. If you decide to quit at any time before you have finished the questionnaire, your answers will NOT be recorded.

Confidentiality: Your responses will be kept completely confidential. Each participant will be assigned a participation number, and only the participant number will appear with your responses. Only the researcher will see your individual responses.

Decision to quit at any time: Your participation is voluntary; you are free to withdraw your participation from this study at any time. You also may choose to skip any questions that you do not wish to answer.

How the findings will be used: The results of the study will be used for scholarly purposes only. The results from the study will be presented in educational settings and at professional conferences, and the results might be published in a professional journal.

Contact information: If you have concerns or questions about this study, please contact the Head - Department of Philosophy, Dr Grace Tomoka Bakuwa by email: gtomoka@cc.ac.mw or phone: +265 884 103 393; or Postgraduate Coordinator, Dr. Japhet Bakuwa by email: jbakuwa@cc.ac.mw or phone: +265 888 879 248 or : University of Malawi Research Ethics Committee (UNIMAREC) by email unimarec@unima.ac.mw or the Chairperson, Prof. Alister Munthali on phone +265 888 822 004.

I……………………………………..acknowledge that I have read this information and agree to participate in this research on ……………………….

I …………………………………… accept and give my consent to take part in the survey ………………………………….

Appendix 6: Permission Letter to Conduct Research at MRA

Malawi Revenue Authority

Head Office
Msonkho House
Independence Drive
Blantyre, Malawi

Private Bag 247, Blantyre
Phone: (265) 01 822 588
Fax: (265) 01 822 302
E-mail: mrahq@mra.mw
Website: www.mra.mw

MRA/HROD/ACR/02/22

16th February, 2022

Mr. McSyd Chalunda
University of Malawi
P.O. Box 280
Zomba.

Dear Mr. Chalunda

PERMISSION TO COLLECT DATA AT MSONKHO HOUSE FROM STAFF MEMBERS

Reference is made to your letter of 8th February, 2022 through which you have requested permission to collect data from MRA Employees based at the Authority's Head Office.

I am pleased to inform you that your request to collect data on the topic tilted, *The Assessment of Ethical Culture of the Malawi Revenue Authority*, as part of the fulfilment towards the attainment of the degree of Master of Arts (Applied Ethics) has been approved.

Furthermore, be advised that you should stick to the agreed and approved protocols of the Research and Ethics Committee of the University and that the results of the study will be used solely for academic purposes. I wish you the best as you conduct your research.

Yours Sincerely

MALAWI REVENUE AUTHORITY

Sarah Muskambo Jere
Acting Director of Human Resource and Organisation Development
For: Commissioner General

CC: Dr. Yamikani Ndasauka, Associate Professor, Department of Philosophy – Supervisor
Dr. Grivas M. Kayange, Associate Professor, Department of Philosophy - Supervisor

ALL CORRESPONDENCE SHOULD BE ADDRESSED TO THE COMMISSIONER GENERAL

Appendix 7: Permission Letter to Conduct Research from UNIMAREC

UNIVERSITY OF MALAWI

ACTING VICE-CHANCELLOR
Prof. Alfred D. Mtenje, BEd Mlw, MA S. Illinois, PhD London.

UNIVERSITY OF MALAWI
P.O. Box 280, Zomba, Malawi

Telephone: (265) 526 622
Fax: (265) 524 031
E-mail: vc@unima.mw

Our Ref: P. 11/21/102
Your Ref:

4th February, 2022

Mr. Mcsyd Hubert Chalunda
University of Malawi
P.O. Box 280,
Zomba.

Email: mchalunda@mra.mw

Dear Mr Chalunda,

RESEARCH ETHICS AND REGULATORY APPROVAL AND PERMIT FOR PROTOCOL NO. P.11/21/102 AN ASSESSMENT OF ETHICAL CULTURE OF MALAWI REVENUE AUTHORITY

Having satisfied all the relevant ethical and regulatory requirements, I am pleased to inform you that the above referred research protocol has officially been approved. You are now permitted to proceed with its implementation. Should there be any amendments to the approved protocol in the course of implementing it, you shall be required to seek approval of such amendments before implementation of the same.

This approval is valid for one year from the date of issuance of this approval. If the study goes beyond one year, an annual approval for continuation shall be required to be sought from the University of Malawi Research Ethics Committee (UNIMAREC) in a format that is available at the Secretariat.

Once the study is completed, you are required to furnish the Committee and the Principal with a final report of the study. The Committee reserves the right to

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carry out compliance inspection of this approved protocol at any time as may be deemed by it. As such, you are expected to properly maintain all study documents including consent forms.

Wishing you a successful implementation of your study.

Yours Sincerely,

UNIVERSITY OF MALAWI
RESEARCH ETHICS COMMITTEE
04 FEB 2022
APPROVED
P.O. BOX 280, ZOMBA

Prof. Alister Munthali
CHAIRPERSON OF UNIMAREC

CC: Acting Vice Chancellor
Acting University Registrar
College Finance Officer
Dean of Research
Compliance Officer