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(AIJBES)**www.aijbess.com**EXAMINING ETHICAL REASONING AMONG MILLENNIAL
SUPERVISORS IN MALAYSIA: A PRELIMINARY STUDY**Siti Salmah Abu Bakar^{1*}, Nadzri Ab Ghani²¹ Faculty of Accountancy, Universiti Teknologi MARA Cawangan Kedah, Malaysia
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Nowadays, millennials face unethical workplace behaviour, yet research indicates their actions are no different from older generations, suggesting millennials tend to perform wrongdoings as if they are not equipped with ethical conduct. Hence, a pilot study was carried out as a pre-test for a primary study on millennials' ethical reasoning. The study employs cognitive moral development theory to investigate the application of ethical reasoning to millennials' ethical behaviour. Descriptive analysis and a short version of Rest's Defining Issues Test (DIT) were applied to examine millennials' ethical reasoning level, i.e., supervisors, for their ethical behaviour. Generally, the ethical reasoning of Malaysian supervisors is in the "middle third" category following Kohlberg's cognitive moral development stages. Implications for theory and practice of findings are discussed.

Keywords:

Ethical Reasoning, Cognitive Moral Development Theory, Defining Issues Test, Millennials, Malaysia

Introduction

In the early years, ethical breaches constituted many accounting scandals, resulting in the collapse of some high-profile corporations worldwide, including Enron and World Com. Yet, these accounting scandals continue in this era of the 21st century. According to IG Analyst (2018) via ig.com, among the top 10 biggest accounting scandals came from Enron in 2001, Lehman Brothers in 2008, Volkswagen in 2015 and Apple in 2017. Supported by Glover

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(2020) through Trinity Business Review, apart from Enron at the beginning of 2001, other major corporations were involved in such scandals, namely, Lehman Brothers and Volkswagen. Both the reporter and the analyst agree that these accounting scandals are associated with unethical behaviour that challenges the cognitive morals of individuals (Glover, 2020; IG Analyst, 2018). The unethical behaviour in corporations includes fraud, corruption, and other economic crimes.

Similarly, in the late 1990s, the Malaysian economy was affected by the collapse of Perwaja Steel and Renong (Salisu, 2020). Further, in 2009, the scandal of the 1Malaysian Development Berhad (1MDB) has been considered as the biggest 'theocracy'¹ by the United States Department of Justice. 1MDB is an ongoing corruption, bribery and money laundering conspiracy in which the Malaysian sovereign wealth fund 1MDB was systematically embezzled, with assets diverted globally by the scheme's perpetrators (Kelleher, 2019). Thus, Malaysia experiences a significant percentage of such unethical behaviour that worries many parties. In addition, expectations of combating such behaviour remain unsolved despite facing millennials, who should be equipped with fundamental ethical principles (Abdul Aziz & Abdul Latiff, 2019).

The choice of millennials is based on the large number of complaints received, which shows that the group cannot reduce ethical breaches (PwC's Global Economic Crime and Fraud Survey, 2022; Tan, 2020). According to PwC's Survey (2022), companies that experienced fraud during the past 24 months come from the manufacturing and technology sectors. These groups have caused a financial impact of more than US\$50 million. Similarly, in Malaysia, Tan (2020) presented that about 53% of the respondents from various sectors have extensive insight into fraud, corruption, or other economic crimes in their respective corporations.

Given these empirical findings, this study explores millennials' moral reasoning level through supervisors in Malaysian manufacturing companies. Perhaps understanding the supervisors' level of moral reasoning will provide insight into unethical behaviour since supervisors are deemed suitable because of the argument that reports of unethical behaviour are usually made by members close to the inner workings of an organization (Veetikazhi, Kamalanabhan, Malhotra, Arora, & Mueller, 2022; O'Keefe, Son Hing, & Catano, 2023; Lyngdoh, Chefor, & Lussier, 2023; Chen, Liu, Zhang, & Wang, 2022; Shah, Afshan, Mirani, & Solangi, 2023).

This study aims to make several contributions. First, ethical reasoning research in Malaysia is very limited when considering unethical behaviour (Esmaeil, Maakip, Voo, & Long, 2024). The study contributes to filling in the gap by extending the research on ethical reasoning beyond the ordinary scope of Western countries (Lasthuizen & Badar, 2023; Driskill & Rankin, 2020). Re-examining the ethical reasoning in the Malaysian environment will indirectly reveal cultural influence on ethical behaviour. Driskill and Rankin (2020) assert that ethical reasoning is particularly affected by cultural context, as perceptions of right versus wrong, justice, morality, and loyalty may differ very much in different countries especially non-western countries.

¹ is a government whose corrupt leaders (kleptocrats) use political power to confiscate the wealth of the people and land they govern, typically by embezzling or misappropriating government funds at the expense of the wider population.

Secondly, previous empirical studies that relate ethical reasoning and ethical behaviour have only utilised students, auditors and public sector employees (Sivaraman, 2019; Haron, Ismail, & Na, 2015; Abdullah, Sulong, & Said, 2014). By contrast, this study uses supervisors in large manufacturing companies as samples. Manufacturing companies are the largest employment providers in Malaysia (FFM, 2024; Bursa Malaysia, 2024). Hence, the results of this study are expected to provide better insights into the function of performing ethical actions as an internal control mechanism in Malaysia.

Finally, a survey method adopted in this study follows the prior studies that utilise other than supervisors as respondents (Sivaraman, 2019; Haron, Ismail, & Na, 2015; Abdullah, Sulong & Said, 2014). The main reason is to maintain a suitable method for collecting data, yet have different sample types. As mentioned by the scholars, a survey is suitable when asking about respondents' thoughts, opinions, and feelings as well as collecting data relating to beliefs, attitudes, and motives (Sivaraman, 2019; Haron, Ismail, & Na, 2015; Abdullah, Sulong & Said, 2014). Therefore, examining supervisors' ethical reasoning for ethical behaviour could advance ethical reasoning literature within a non-western context.

The remainder of this paper is organised as follows. First, the paper provides the literature reviews of the prominent and latest research connecting millennials, behaviour, and ethical reasoning. Secondly, the research methodology and the results are discussed. Next, this paper contributes to implications for theory and practice. Then, the paper elaborates on limitations and directions for future research. Lastly, a brief conclusion is included.

Literature Review

Millennials and Unethical Behaviour

The relationship between millennials and unethical behaviour has garnered significant scholarly interest, given the unique socio-cultural and economic conditions characterising this generation (Chatzopoulou & de Kiewiet, 2021). Millennials, typically born between 1984 and 1996, have been shaped by rapid technological advancements, economic fluctuations, and a shift towards more liberal social values (Wood, 2019). These factors contribute to a complex interplay of influences on their ethical decision-making processes. Millennials respond to unethical behaviour and are not rigid to those working in corporations but spread widely to health centres, law firms and other types of organisations (Oluwatosin, Kofoworola, & Oluwaseye, 2023; Doyle, Frecknall-Hughes, & Summers, 2022).

The economic context in which millennials have come of age also plays a crucial role in shaping their ethical behaviour (Chatzopoulou & de Kiewiet, 2021). Many millennials entered the workforce during or after the Great Recession of 2008, facing high levels of unemployment and underemployment (Zhang, 2016). According to Zhang (2016), this economic instability can foster a competitive environment where unethical behaviour may be rationalised for survival or success. For instance, studies have shown that financial stress can increase the likelihood of engaging in fraudulent activities (Sharma, 2022). Additionally, such an economy that offers flexible but unstable employment might further push the tendency towards unethical practices as millennials navigate less regulated and often exploitative working conditions.

Millennials are often characterised by a strong sense of individualism and a desire for authenticity, which can influence their ethical perspectives (Nawaz, 2020). Nawaz argues that this generation prioritises personal values and social justice, which can support and conflict

with traditional ethical norms. For example, millennials may reject established corporate practices they perceive as unethical and seek to align their work with their values, supporting corporate social responsibility and ethical consumerism (Twenge & Campbell, 2008). However, this same focus on personal values can lead to ethical relativism, where the morality of actions is judged based on individual beliefs rather than universal standards, potentially justifying unethical behaviour in certain contexts.

Therefore, millennials' beliefs towards ethics are crucial. This is because millennials are influenced by technological, economic, cultural, and educational factors. While technological advancements and financial pressures can create environments conducive to unethical behaviour, ethical education on reasoning skills can mitigate these tendencies (Chatzopoulou & de Kiewiet, 2021). Thus, understanding millennials' ethical reasoning will ensure the development of strategies to promote ethical behaviour in dealing with today's complex modern world.

Ethical Reasoning and Ethical Behaviour

Theoretically, ethics evaluates ethical and unethical behaviour and establishes rules that govern behaviour. Researchers agree that ethical behaviour involves judgment in ethics, and ethical reasoning is relevant for understanding such behaviour (Keiper, Berry, & Richey, 2020; Alsaad, 2021). Hence, ethical behaviour refers to actions that conform to accepted moral norms and principles. Thus, scholars tend to investigate how individuals conform to the accepted norms (Al Halbusi, Tang, Williams, & Ramayah, 2024). In contrast, ethical reasoning is the cognitive process through which individuals determine what is morally right or wrong. The interplay between these concepts is crucial for understanding how moral decisions are made and how they translate into actions. Yet, many scholars have confirmed the link between ethical reasoning and individuals' behaviour (Meyer, 2024; Tirri, 2023; Small & Lew, 2021). Thus, the relationship between ethical behaviour and reasoning is central to moral psychology and ethics.

The relationship between ethical reasoning and behaviour is sometimes straightforward in certain fields (Evans & Hardy, 2017). In the accounting field, ethical reasoning plays an important role in auditors' ethical decision-making (Abdelhak, Elamer, AlHares, & McLaughlin, 2019). Accountants and auditors treat ethical reasoning as a concept that permits an individual to render judgment unaltered by self-interest that could impair his or her professional responsibility (Ahmadi, Rostami, & Heydarzadeh, 2022). Studies suggest that the level of ethical reasoning influences a practitioner's sensitivity to ethical issues present in work-related ethical dilemmas (Clancy, 2021; Sivaraman, 2019). Other researchers agree that the ethical reasoning of an individual is part of the individual's overall moral consciousness when dealing with everyday conflicts or dilemmas. In other words, the level of ethical reasoning is significantly influenced by an individual's ethical behaviour and decision-making (Haron, Ismail, & Na, 2015; Abdullah, Sulong, & Said, 2014).

The psychology of ethical reasoning is drawn from the field of cognitive moral development (CMD) posited by Kohlberg (1969) and is originally based on Piaget's theory (1932, reprint 1966). Kohlberg (1969) studied the cognitive processes people use when deciding between right and wrong. The model describes three levels of ethical reasoning or judgment, subdivided into six developmental stages of progression (Colby, Kohlberg, Abrahams, Gibbs, & Higgins, 2011). As mentioned by Colby et al. (2011), individuals move sequentially through the stages

towards higher and higher levels of morality. Adapted from Kohlberg (1981), the six stages of the model are as follows:

Figure 1: Stages of Cognitive Moral Development

Pre-conventional level:

Stage 1: Obeying rules and authority, avoiding punishment, and not doing physical harm.

Stage 2: Serving one's own or others' needs and making fair deals in terms of concrete exchange.

Conventional level:

Stage 3: Playing a good (nice) role, being concerned about other people and their feelings, keeping loyalty and trust with partners, and being motivated to follow rules and expectations.

Stage 4: Doing one's duty in society, upholding the social order, and maintaining the welfare of the society or the group.

Post-conventional level:

Stage 5: Upholding the basic rights, values, and legal contracts of a society, even when they conflict with the concrete rules and laws of the group.

Stage 6 Assuming guidance by universal ethical principles that all humanity should follow.

Source: Kohlberg's Cognitive Moral Development (Kohlberg, 1969)

In summary, at the pre-conventional level, an individual will resolve an ethical dilemma based on the immediate cost and benefit of the individual's ethical action. At the conventional level, an individual's resolution is based on avoiding harm to others who belong to society. Finally, at the highest level (the post-conventional level), an individual makes moral decisions based on reasoning that extends from objective universal ethical principles held by the individual. Kohlberg's theory is important because the stages align with an individual developmental process (Lourenço, 2013). Kohlberg's theory has been widely used in many studies in various parts of the world (Kumar & Choudhury, 2023). Hence, this study employs Kohlberg's CMD theory in investigating millennials' ethical behaviour among supervisors in Malaysia.

Research Methodology

Participants

The present study is a portion of a pilot study carried out as a pre-test procedure. Under a non-probability sampling technique, this study used convenience sampling in selecting its sample. Following the argument by Reynolds and Diamantopoulos (1998), this sampling method was applied because fewer respondents with certain characteristics were deemed more efficient in exploring errors in survey instrument design than respondents chosen randomly from the population of interest.

Precisely, data for this study were collected using an online survey. An invitation email was sent to the selected manufacturing companies with a brief note on the purpose of the study. Upon agreement, an online survey was mailed to each addressed supervisor informed by each company. A total of sixty questionnaires were mailed to supervisors in manufacturing companies listed under Bursa Malaysia. However, only 50 responses were used as a final sample. The other 10 respondents were discarded as they did not meet the internal consistency check of the ethical reasoning construct items. The reliability of ethical reasoning adhered to Rest's rules for consistency (Rest 1986). The DIT contains a reliability check called the M score. The M items are not representative of any stage of thinking. Therefore, respondents who

score too highly on these items are unreliable and discarded from the data set. Further, a second inbuilt check on reliability is called the 'consistency check'. Each respondent's ratings are compared with their rankings. It is expected that the rankings should correspond to the ratings. Therefore, if the rankings do not correspond to the ratings, respondents will be eliminated from the data set. In this study, 10 responses were discarded due to these internal consistency checks. Thus, according to Bujang et al. (2024), a size of 50 respondents allows the running of appropriate statistical testing procedures.

Previously, students, auditors, and public sector employees have been used as respondents in the ethical reasoning research. The rationale for choosing supervisors in the manufacturing companies as samples in this study is based on the argument that reports of unethical behaviour are usually made by members close to the inner workings of an organisation (Shah, Afshan, Mirani, & Solangi, 2023; O'Keefe, Son Hing, & Catano, 2023). Furthermore, manufacturing companies are posited as an adequate environment because such companies often incorporate incidents of such behaviour (Don-Solomon & Ayawei, 2021; Veetikazhi, Kamalanabhan, Malhotra, Arora, & Mueller, 2022). This study concentrates on publicly listed companies in Malaysia, solely stockbroking companies (Bursa Malaysia), because of a high tendency to commit unethical behaviour (Abidin, Hashim, & Ariff, 2020). Thus, the argument favours other scholars (Ezeanyim & Ezeanolue, 2021; Parmenas, Szczygiel, Shevchenko, & Abramyan, 2022).

Table 1 displays the profile of respondents. All information was presented in actual figures and percentages to facilitate interpretation. Out of the total number of 50 respondents, male respondents accounted for 66%, representing 33 supervisors, while female respondents represented 34%, representing 17 supervisors. Most respondents were married, leading to 76% with 38 supervisors; the remaining 24% represent single respondents with 12 supervisors. Malay respondents dominated the survey, with 70% representing 35 supervisors, Chinese respondents accounted for 20% with 10 supervisors, and Indian respondents were 10% with 5 respondents. As for the respondents, 10% were between 28 and 32 years old with 10 supervisors, 50% were between 33 and 36 years old with 25 supervisors, and 30% were between 37 and 40 years old with 15 supervisors. Half of the respondents (50%) owned a bachelor's degree, representing 25 supervisors; the remaining 40% had either a Diploma certificate or other qualification, representing 10 supervisors in each category, and 10% had a master's degree. All the respondents worked in large companies i.e. having more than 1000 employees. Of 50 respondents, 30% had a working experience of less than 5 years. Another 70% of the respondents had a working experience between 5 to 10 years. None of the respondents exceed the working experience of more than 10 years.

Table 1: Profile of Respondents

Demographic profile	Number of respondents (N=50)	Valid percentage (%)
Gender:		
Male	33	66
female	17	34
Marital status:		
Single	12	24
Married	38	76
Race:		
Malay	35	70

Chinese	10	20
Indian	5	10
Age:		
28-32	10	20
33-36	25	50
37-40	15	30
Educational level:		
Diploma	10	20
Degree	25	50
Master's degree	5	10
Other qualification	10	20
Size of organization:		
1000 – 1900	25	50
2000- 2900	25	50
Working experience:		
< 5 years	15	30
5 – 10 years	35	70
>10 years	0	0

Measures

This study considers that the respondents were Malaysians, and little research has been conducted using the following measures outside Western countries. Therefore, a back-translation process minimises any possible variance due to cultural and linguistic differences.

Ethical reasoning was measured using the widely used short version of Rest's (1979a, 1979b) Defining Issues Test (DIT). The DIT measured the respondents' cognitive moral development levels (Rest, 1986). The DIT comprises short, standardized vignettes relating to general social dilemmas (Christensen, Cote, & Latham, 2016; Herington, & Weaven, 2008). The full version of DIT contains six vignettes; however, this study utilizes a shorter version, i.e., a three-vignette version. This shorter version is popular among researchers, particularly due to the response rate probability (Ab Ghani & Saidon, 2020; Cesur & Topcu, 2010).). The choice of social dilemmas for the three vignettes was based on the respondents' "applicability to the environment", i.e., the Malaysian environment. The respondents were asked to read the three dilemmas and answer a set of questions. After reading each dilemma, the respondents were asked to rank their top four (out of twelve) issue statements based on their level of importance. The ethical reasoning score was determined based on the respondents' ranking of the four most important issue statements. More specifically, the score is known as the P%-score (standing for "principled morality"). The P score represents the percentage of total possible scores (0 to 95) assigned to stage 5 and 6 issue statements (according to Kohlberg's cognitive moral development theory). According to scholars, an individual with a high P score possesses a high level of ethical reasoning ability, and this equates to an ability to reason at a high stage of cognitive moral development (Christensen, Cote, & Latham, 2016; Herington, & Weaven, 2008).

Results

As mentioned earlier, the P score refers to the relative importance respondents give to principled ethical considerations in making decisions about social dilemmas. Referring to Table 2, the average P score of the respondents in this study was 44, with a standard deviation

of 23.18. The maximum P score of the respondents was 86.67, while the minimum score was 10.00. Adults generally have a P score of 40.0 (Christensen, Cote, & Latham, 2016). However, the average P score of 44 in this study is found to be similar to the average P score of practising medical physicians (P score = 49.5) and average college students (P score=42.3) (Rest 1990).

To provide a clearer view of the level of ethical reasoning among supervisors, the P score was grouped into three categories following the DIT Manual (Rest, 1990). The three categories are “low third”, “middle third”, and “high third”. The “low third” consists of respondents with a P score of 0-27 per cent, the “middle third” consists of respondents with a P score of 28-41 per cent and the “high third” consists of respondents with a P score of 42-100 per cent. Most of the respondents (54 per cent) were in the “middle third” category. Other thirty-two per cent were in the “high third” category while the rest (14 per cent) were in the “low third” category. These findings were similar to a study which applied DIT to managers and executives in Malaysia (Ishak, Haron, & Zainuddin, 2023; Yunus & Abdul Rashid, 2011).

Table 2: Descriptive Statistics of P score

	Mean	Standard Deviation	Minimum	Maximum	Category	Frequency (n=50)	Percentage (%)
P score	44.00	23.18	10.00	86.67	≤ 27	7	14
Percentage					28 – 41	27	54
					≥ 42	16	32

Discussion

Overall, based on the above findings, the levels of ethical reasoning of Malaysian supervisors fall under the “middle third” and the “high third” categories. The “middle third” category shows the level of ethical reasoning of supervisors in Malaysia is concentrated on the conventional level (stages 3 and 4) of Kohlberg’s cognitive moral development theory (1969, 1981). According to this theory, individuals’ resolutions to ethical dilemmas are based on avoiding harm to others who belong to a society. Therefore, with this level of ethical reasoning, supervisors are believed to be able to resolve ethical dilemmas without causing any harm to others in their organisation.

As for the “high third” category, the levels of ethical reasoning of the supervisors are said to be under the post-conventional level (stages 5 and 6) (Kohlberg, 1969; 1981). At this level, the theory suggests that individuals make ethical decisions based on reasoning that extends from objective universal ethical principles held by the individuals. Thus, at this post-conventional level, supervisors would make ethical decisions according to their reasoning, which upheld the rules and regulations of their organisation. Moreover, supervisors at this level might have an ethical character in exercising ethical behaviour or action (Rest, 1979; Thorne, 1997).

Generally, it appears that supervisors in this study can evaluate ethical dilemmas in constructive ways (Rest, 1994; Gregory & Newdick, 2009). In other words, when faced with unethical behaviour in organisations, the supervisors might realise the importance of taking corrective action such as whistle-blow to avoid the disastrous impact of the unethical behaviour on their organisations. However, referring to the “middle third” (the conventional level) category, which represents 54% of the total respondents, still needs some kind of support to enable them to perform correction actions. One of the factors that might contribute to the action is ethics training. Ethics training refers to a program where the employees of an organisation

are taught certain ethical behaviours that would improve their working performance at the organisation. The training will become an additional for millennials' early education concerning ethics.

The early ethics education in shaping ethical behaviour among millennials cannot be neglected. This can be seen through the involvement of higher education institutions that initiate the inclusion of ethics courses and programs to develop ethical reasoning and ethical decision-making skills among students. According to Lau and Haug (2011), early exposure to ethical education can reduce the likelihood of unethical behaviour by fostering a deeper understanding of ethical principles and the consequences of unethical behaviour. However, the effectiveness of the educational initiative can vary based on their implementation and students' engagement concerning other technological, economic, and cultural factors.

Therefore, the integration between ethics education and ethics training can enhance the relationship between ethical reasoning and behaviour by fostering ethical awareness and critical thinking skills. Ethics training can encourage individuals to engage in reflective ethical reasoning, explore diverse ethical perspectives, and practice ethical decision-making can strengthen their ability to act ethically. Furthermore, organisational cultures that prioritize ethical values and support ethical behaviour can reinforce the alignment between reasoning and action. Organisations can help mitigate the factors that disrupt the connection between ethical reasoning and ethical behaviour by promoting environments where ethical reasoning is valued and supported.

Overall, the results of this study have shown that supervisors appeared to have the quality to engage with ethical behaviour. Their level of ethical reasoning indirectly revealed that they have the appropriate level of ethical awareness. Ethical awareness is the ability to recognise the existence of ethical problems (Duska, 2000) and is a vital component in making ethical decisions (Rest, 1983). However, other important aspects that should be given equal consideration are technological advancements and financial pressures, where these factors can create environments conducive to unethical behaviour (Chatzopoulou & de Kiewiet, 2021).

Implication For Theory

This study contributes to three major contributions to theory. First, the study provides new literature on ethical reasoning research in a non-western context. As mentioned, by re-examining the ethical reasoning in the Malaysian environment will indirectly reveal cultural influence on ethical behaviour. Ethical reasoning is particularly affected by cultural context, as perceptions of right versus wrong, justice, morality, and loyalty may differ very much in different countries, especially non-western countries (Prasad & Adhikari, 2021; Driskill & Rankin, 2020). Secondly, the results from this study will add to the literature considering the usage of respondents, i.e., supervisors rather than students, auditors, public sector employees, etc. Perhaps the study's interest in choosing manufacturing companies will deviate from the norms and may also expand the literature. Lastly, the study will represent the latest result of ethical reasoning from the millennium era that affects the ethical behaviour of individuals. Perhaps, the findings in the study will bring a platform to advance the literature by having a cross-cultural study in the future.

Practical Implications

This study offers managerial contributions. For example, millennials who have been equipped with ethics education during earlier stages i.e., at their higher level of education, ethics training

at their workplace is still needed. The main reason is to foster ethical awareness and critical thinking skills. As mentioned, the importance of providing ethics training by working management ensures ethical reasoning at the post-conventional level so that ethical decision-making can be practised. Apart from this, organisational cultures play important roles in supporting ethical behaviour that can reinforce the alignment between reasoning and action. Further, management can help mitigate the factors that disrupt the connection between ethical reasoning and ethical behaviour by promoting ethical reasoning skills.

Limitations and Directions for Future Research

Although this study provided some interesting insights into the ethical reasoning among supervisors, it is subject to limitations. First, the generalisation of the result is limited because of the small sample size and the application of convenience sampling. Secondly, future research may want to incorporate other possible variables for a relationship between ethical reasoning and the variables to prove individuals would perform ethical behaviour. Further, a mixed-method approach could be applied to gain a better understanding of ethical reasoning skills by conducting interviews among respondents. Finally, a cross-cultural study would also provide a comparative result on ethical reasoning skills among employees in Western and non-Western countries.

Conclusion

To conclude, this study brings further insight regarding the influence of ethical reasoning on the tendencies to perform ethical behaviour among millennial supervisors in Malaysia. Ethical reasoning is the ability of an individual to use their values and standards to perform ethical behaviour when facing ethical dilemmas. Specifically, Malaysian millennial supervisors have shown their level of ethical reasoning at a satisfactory level. However, certain aspects could further strengthen supervisors' ethical reasoning towards ethical behaviour for achieving at the post-conventional level. Among them is for management to boost the effect of ethics training in an organisation. Although Malaysian millennial supervisors have been equipped with ethics education during their earlier learning stages, ethics training at their workplace is still needed. With ethics training, management can foster the supervisors' ethical awareness and critical thinking skills. Also, management can enhance the supervisors' ethical reasoning by creating healthy organisational cultures that prioritize ethical values and support ethical behaviour. On the other hand, future research can study other variables with individuals' ethical reasoning to expand the knowledge on this area of individuals' ethical behaviour. This can be done by studying the relationship between ethical reasoning and other potential variables. Others, by applying different research methods, for example, mixed methods, and performing a cross-cultural study between countries.

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