

Antecedents of Unethical Behaviour Intention Among Working Young Adults

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Abstract

Purpose: This study aims to investigate the relationship between attitude (greed), subjective norms (parental influence, peer influence), and perceived behavioural control (financial pressure, capability) towards intention to perform unethical behaviour amongst working young adults in the Malaysian local authority.

Design/methodology/approach: A self-completed questionnaire was designed and distributed to working young adults in Malaysian local authorities between the ages of 21 and 40 years old to obtain the research data. Data was gathered from 208 eligible respondents and was analyzed using descriptive statistics and the PLS-SEM technique to test the proposed hypotheses.

Findings: Results from the analysis revealed that parental influences and peer influences have a significant relationship towards intention to perform unethical behaviour. The present study provides valuable insights for working young adults and Malaysian Local Authorities, offering practical implications to address the factors influencing unethical behaviour intention.

Research limitations/Implications: The research design of this study only focuses on quantitative data, where the quantitative results can lead to general findings, whereas this study lacks in-depth findings.

Practical implications: The findings of this study will highlight the role of working young adults as future leaders. Consequently, it is important for working young adults to have the right attitude and avoid unethical behaviour by educating them the awareness on the intention to perform unethical behaviour.

Originality/value: This study developed a common ethical scenario to measure unethical behaviour amongst working young adults based on the definition of unethical behaviour applicable in Malaysia. The framework was underpinned by the integration of the theory of planned behaviour (TPB) and fraud diamond theory (FDT).

Keywords: Greed, Parental Influence, Peer Influence, Financial Pressure, Capability, Intention to perform unethical behaviour

Introduction

Unethical behaviour intention is a global phenomenon. It is a social disease when it becomes accepted as a norm (Mackey et al., 2016). In 2023, findings from a comprehensive nationwide

survey conducted by Universiti Sains Islam Malaysia (USIM) revealed that 41% of respondents strongly agreed that corruption in Malaysia remained alarmingly high, while 1 in 4 Malaysians agreed that corruption had worsened over a year. In total, a staggering two-thirds (69%) of Malaysians believed that corruption had increased compared to the previous year (USIM, 2024). This is why unethical behaviour must be dealt with seriously to avoid a bigger future loss to the country.

The Corruption Perception Index (CPI) is the most widely used global corruption ranking in the world to measure perceived levels of public sector corruption. CPI is a global (180 countries/territories) aggregate Index capturing perceptions among experts and business people of corruption in the public sector (Transparency International Malaysia, 2024). Table 1 shows the Corruption Perception Index (CPI) score of Malaysia from 2012-2023. Based on Table 1, in 2023, Malaysia is ranked number 57 out of 180 countries, with a score of 50 out of 100. According to the report by Transparency International Malaysia (2024), starting from 2016 until 2018, the score kept decreasing because of high-profile issues like the 1Malaysia Development Berhad (1MDB) and other unethical behaviour that occurred during the period (Muhamad & A. Gani, 2020).

Table 1: Malaysia's ranking and CPI score (2012-2023)

Year	Malaysia's Ranking	CPI Score/Scale of (0-100)
2012	54/174	49/100
2013	53/177	50/100
2014	50/175	52/100
2015	54/168	50/100
2016	55/176	49/100
2017	62/180	47/100
2018	61/180	47/100
2019	51/180	53/100
2020	57/180	51/100
2021	62/180	48/100
2022	61/180	47/100
2023	57/180	50/100

Source: (Transparency International Malaysia, 2024)

Malaysia's performance on the CPI illustrates that there is still a lot of work to be done to combat the intention to perform unethical behaviour. The intention to behave immorally or unethically is the root of actual behaviour (Buchan, 2005). Table 2 shows the breakdown of working young adults arrested from 2012 until October 2020. Based on the statistics, the majority of those arrested were between the ages of 21 to 40 years old, amounting to 1904 or 58% of the total arrested. This shows that over 50 % of those involved were working young adults. This scenario illustrates the widespread problem of unethical behaviour in the country. One pertinent question to be asked is how will working young adults govern the country if they are not able to have positive values in themselves?

Studying unethical behaviour intention is crucial as it impacts various parties. It is essential to study the intention to perform unethical behaviour so that the government can understand if there is a tendency to perform and thus can establish safeguards to prevent this from occurring. Understanding these intentions is critical to implementing policies that ensure working young adults are aware of the consequences of their actions.

Table 2: Age of corruption offenders as of October 2020

Year	20 and below	21-30	31-40	41-50	51-60	61-70	Not Stated (Others)	Total
2012	0	86	67	67	67	1	0	288
2013	0	36	58	48	30	0	4	176
2014	0	57	72	32	54	0	10	225
2015	0	69	137	98	94	0	0	398
2016	0	129	160	85	80	2	10	466
2017	0	70	191	61	84	3	0	409
2018	0	48	219	79	69	3	0	418
2019	0	46	233	123	114	9	0	525
2020	0	42	184	82	77	6	0	391
Total	0	583	1,321	675	669	24	24	3,296

Source: Adapted from Record Operation and Statistics branch, The Record Management and Information Division (2021)

Toleikienė, Balčiūnas, & Juknevičienė (2020) assert that unethical behaviour, such as corruption, poses significant dangers as it demoralizes the authorities, weakens policy formulation and implementation, as well as the provision of public services. Recognizing the significance of curbing unethical behaviour intention, many past studies have been conducted to explain the factors that may contribute intention to perform unethical behaviour. These include (Owusu, Amoah Bekoe, Koomson, & Simpson, 2019a; Gürlek, 2020; Mohamad Nor & Amran, 2020; Jamil, Mohammad, & Ramu, 2018). For instance, Jha and Singh (2021) believed that unethical behaviour in the workplace is influenced by various individual and organizational factors, with top management having a significant impact on the ethical atmosphere. In addition, employees displayed slightly higher intentions to engage in unethical behaviour compared to students, which emphasized the importance of ethics training (Zuleima & Jose, 2022).

By understanding the factors that influence intention, a more comprehensive strategy could be developed to address the need to inculcate integrity among working young adults. There are two objectives of this study: (i) to examine the level of intention to perform unethical behaviour and (ii) to examine the effect of greed, parental influence, peer influence, financial pressure and capability on intention to perform unethical behaviour.

Literature Review

Theory of Planned Behavior (TPB)

The theory of planned behavior (TPB) is an extension of the Theory of Reasoned Action (TRA) (Ajzen & Fishbein, 1980). Sheppard, Hartwick and Warshaw (1988) believed that TPB is a theory that can be used to predict behaviour. The first component in TPB is attitude. Attitude toward a behavior is the degree to which the performance of the behavior is positively or negatively valued (Ajzen, 1991). It involves evaluating the results of engaging in the behaviour. Subjective norms refer to variables that are influenced by family and friends. Lastly, perceived behavior control refers to how a person perceives the ease or difficulty of performing a behavior (Ajzen, 1991).

Fraud Diamond Theory (FDT)

Cressey in 1953 developed the fraud triangle theory, which highlighted three major factors that drive people to commit fraud. He stressed that whatever humans do must have a reason. Thus, this motivates him to focus his research on what motivates people to violate trust. The elements include pressure, opportunity and rationalization. Fraud Diamond Theory (FDT) was introduced by Wolfe & Hermanson (2004) as an extended version of the Fraud Triangle Theory

(Cressey, 1953). A study by Wolfe & Hermanson (2004) added a new element, which is capability, and named it the Fraud diamond theory. Capability refers to skills, knowledge and the ability to commit fraud. Kassem & Higson (2012) argued that many fraud cases could have been prevented if fraudsters could not carry out the crime.

Intention to perform unethical behaviour

Intention is a person's motive to act. Ajzen (2011) has mentioned that when someone has the intention to act, the chances for that person to be involved are high. Individuals' intentions to engage in unethical behaviour have been the focus of studies on unethical behaviour. Several studies have employed intention as the subject of study. Three dimensions of temptation, which include cognitive impairment, getting rich and lack of self-control, are positively associated with the propensity to engage in unethical behaviour (Owusu, Amoah Bekoe, Koomson, & Simpson, 2019). The result indicates that people who are unable to control their desire for money are more likely to engage in unethical behaviour at the workplace. In addition, Awang & Ismail (2018) conducted a study among accounting practitioners in the banking sector. The results found that attitude, subjective norms and ethical judgment affect unethical financial reporting intention. Specifically, in the context of this study, the stronger the intention of working young adults to do something unethical, the stronger the likelihood of the person acting unethically.

Hypotheses Development

Greed and the intention to perform unethical behaviour

Greed is a fundamental human characteristic that is often associated with something immoral and negative. It arises when someone takes more than they need in their life because they are never satisfied with what they have achieved. Previous study shows that greed is associated with status. Piff, Stancato, Côté, Mendoza-Denton, & Keltner (2012) found that individuals from the upper class have a higher tendency to act immorally. Greed also leads individuals to try to justify any means to satisfy their desires. Seuntjens, Zeelenberg, van de Ven & Breugelmans (2019) found that greedy individuals are more likely to act immorally because they can increase their desire. With this, it can be hypothesized that:

H1: There is a positive effect of greed on the intention to perform unethical behaviour.

Parental Influence and intention to perform unethical behaviour

The influence of parents is crucial in instilling strong values in working young adults. A study by Almeida, Dallago, and Williams (2020) found that children who are confronted with unethical behaviour by their parents are more likely to engage in similar behaviour themselves. In addition, youth will probably emulate their parents' behavior because parents typically have a favorable influence on their growth (Sihombing, 2018).

For instance, Japanese students commit fewer deviant acts compared to American students due to greater parental discipline and stronger attachment (Kobayashi & Farrington, 2020). With this, it can be hypothesized that:

H2: There is a negative effect of parental influence on the intention to perform unethical behaviour.

Peer Influence and intention to perform unethical behaviour

Peer influence refers to pressure from close people who influence an individual's decision-making (Bobek et al., 2013). One of the lessons from a study by James (2014) explains that people are more likely to do bad things when they are in a group than when they are alone due to the influence of the environment.

In addition, according to Costley (2019), there is a correlation between students' perceptions about their peers' cheating activity with their likelihood of engaging in dishonest behaviour. In a similar trend, the study by Lokman & Mahadzir (2018) found that positive peer pressure is one of the key factors influencing employees' integrity levels. With this, it can be hypothesized that:

H3: There is a positive effect of peer influence on the intention to perform unethical behaviour.

Financial Pressure and intention to perform unethical behaviour

The pressure faced by working young adults refers to factors that influence the unethical behaviour intention of eliminating their problems. Hooper & Pornelli (2010) stated that positive pressure will contribute to efficiency, creativity, and competitiveness. However, unethical behaviour will take place when the goals are hard to attain in the normal way. A past study by Ziqiang, Zhixu, Zhe, and Hongfei (2022) proved that debt pressures will lead to higher levels of unethical behaviour intention while job instability and family financial pressures during the COVID-19 pandemic can lead to engagement in unethical organizational behaviours (Ibrahim, Ghanem, Alaa, & Azazz, 2022).

H4: There is a positive effect of financial pressure on the intention to perform unethical behaviour.

Capability and intention to perform unethical behaviour

Capability occurs when an individual has any skills or abilities which lead them to have the intention to perform any unethical behaviour. Kassem & Higson (2012) believed that for fraud to take place, the fraudster must possess the capabilities. Fraud Triangle Theory explains why someone might commit unethical behaviour, but it does not address the "how". As an example, working young adults under financial pressure might have the intention to perform unethical behaviour. However, without the right knowledge, they might not be able to pull it off.

A finding from Koomson et al. (2020) revealed that one of the types of unethical behaviour, which is asset misappropriation in the workplace, is often committed by individuals in a position of influence.

H5: There is a positive effect of capability on intention to perform unethical behaviour.

Conceptual Framework

The framework of the study is shown in Figure 1.

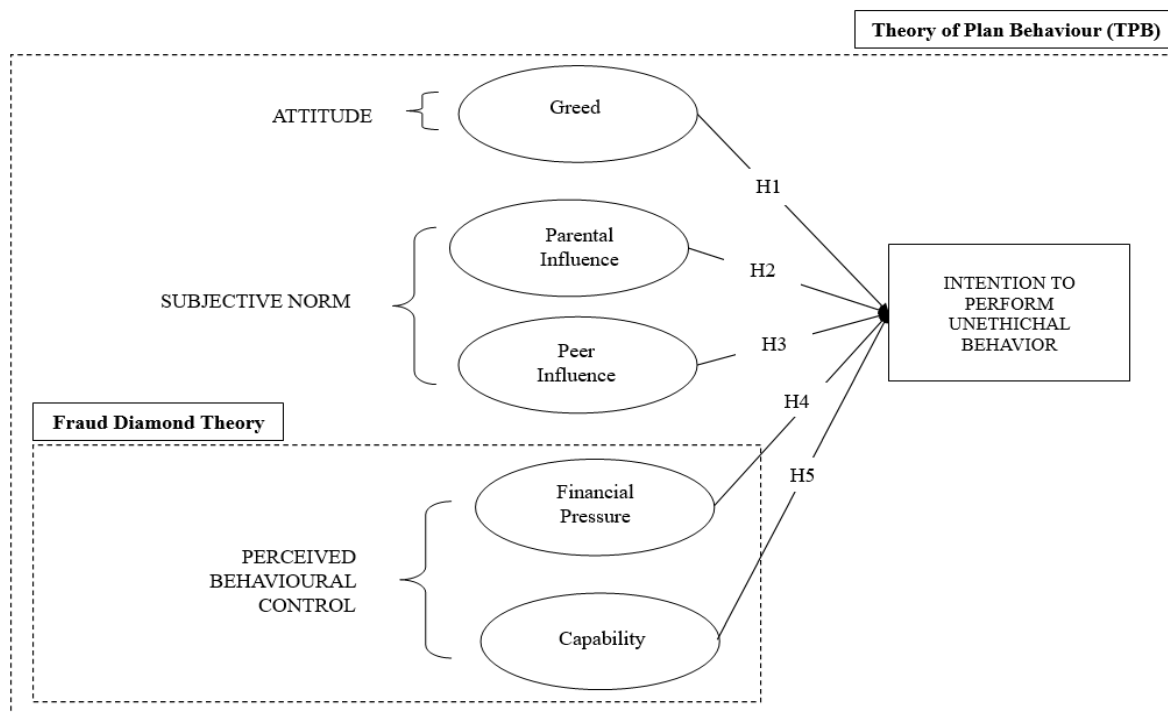


Figure 1: Conceptual Framework

Method

The study focuses on working young adults' intention to perform unethical behaviour. The targeted population in this study is working young adults in Malaysian Local authorities, aged 21 to 40 years old. In this study, the online survey questionnaire was designed using Google Forms and distributed through e-mails and the social media network which is WhatsApp. The questions include a cover letter requesting his/her participation, assuring anonymity, and the purpose of the study. The questionnaire consisted of three main sections. Section A obtained information on the demographic profile of the respondents. Section B evaluated factors influencing the intention to perform unethical behaviour. A seven-point Likert scale, ranging from (1= Strongly Disagree, 7 = Strongly Agree), was used to represent independent variables. Lastly, Section C consists of seven ethical scenarios. Data collected is then organized and analyzed using IBM Statistical Package for Social Science (SPSS) version 26 and PLS-SEM.

Findings

Profile of respondents

This study utilised 208 eligible samples, representing 208 working young adults in selected local authorities. The demographic section in the survey form requested the respondents to provide information regarding their gender, education level, ethnicity, religion, marital status, basic monthly salary, current grade of service, years of working and also age. Respondents were also queried about their experiences with unethical behaviour situations. There is an almost equal proportion of male respondents (53.8%) and female respondents (46.2%). The majority of the respondents are those who did receive certificates (44.7%). Diploma and bachelor's degree graduates are the next in line (22.1%). Respondents who did not receive a formal education are 1.4%. Few respondents had master's and doctoral degrees, followed by professionals and others (1.4% and 0.5%).

The majority of the respondents are aged around 38 to 40 years old (38.9%), followed by respondents in the age group of 33 to 37 (27.4%) and 28 to 32 (21.2%). Conversely, the

minority consists of respondents aged 18 to 22 (1.4%) and those in the 23 to 27 age group (11.1%). To further comprehend the respondents' demographics, this study also observed the personal information of individuals. Results showed that 99.06% of respondents reported no encounter with unethical behaviour at work, while 1.0% indicated otherwise.

Descriptive analysis

Using the statistical software IBM for SPSS 23, the mean and standard deviation were calculated. The result of descriptive statistics is illustrated in Table 4. The result shows the mean between the factors or variables involved in the study, from the highest to the lowest. Among all the constructs, parental influence recorded the highest mean of 5.503. This is followed by greed (4.816) and then financial pressure (4.591). Next, the capability factor occupies the fourth-ranking (4.479) and the lowest mean score is recorded by peer influence with a mean value of 3.298.

Table 4: Descriptive analysis of the construct.

Factor	Mean	N	Standard Deviation	Ranking
Independent Variable				
F1: Greed	4.816	208	1.4284	2
F2: Parental influence	5.503	208	1.6139	1
F3: Peer Influence	3.298	208	1.4341	5
F4: Financial Pressure	4.591	208	1.45382	3
F5: Capability	4.479	208	1.46276	4
Dependent Variable				
Intention to perform unethical behaviour (scenario question 2)	2.3777	208	1.46387	

Measurement model assessment

Internal consistency reliability is represented by composite reliability (ρ_c) coefficients. Meanwhile, convergent validity is determined through AVE values. The results of internal consistency, reliability and convergent validity are summarised in Table 5.

Table 5: Results of Internal Consistency Reliability and Convergent Validity

Construct	Items	Indicator Reliability	Internal Consistency Reliability		Convergent Validity
		Outer Loadings >0.50	Cronbach's Alpha >0.70	Composite Reliability >0.70	AVE >0.50
Greed	GR2	0.856	0.897	0.896	0.692
	GR3	0.533			
	GR4	0.951			
	GR5	0.921			
Parental influences	PR1	0.915	0.965	0.970	0.800
	PR2	0.867			
	PR3	0.895			
	PR4	0.909			
	PR5	0.951			
	PR6	0.864			
	PR7	0.852			
	PR8	0.897			
Peer influence	PI1	0.780	0.848	0.890	0.621
	PI2	0.889			
	PI3	0.816			

	PI4	0.789			
	PI5	0.644			
Financial Pressure	FP1	0.456	0.725	0.785	0.571
	FP2	0.992			
	FP4	0.720			
Capability	C1	0.591	0.928	0.858	0.558
	C2	0.800			
	C3	0.780			
	C4	0.431			
	C6	0.887			
Intention to perform unethical behaviour	S1Q2	0.763	0.919	0.935	0.672
	S2Q2	0.735			
	S3Q2	0.871			
	S4Q2	0.848			
	S5Q2	0.837			
	S6Q2	0.792			
	S7Q2	0.883			

Discriminant Validity

Next, the discriminant validity of the model is assessed. The Heterotrait-Monotrait (HTMT) ratio result was presented to assess discriminant validity (Table 6). In this study, discriminant validity is measured based on the HTMT technique introduced by Henseler et al. (2015).

Table 6: Results of the HTMT ratio

Constructs	C	FP	GR	INTENTION	PI	PR
C						
FP	.604					
GR	.609	.513				
INTENTION	.097	.144	.093			
PI	.453	.457	.308	.379		
PR	.673	.610	.734	.185	.241	

Note. C = Capability, FP = Financial Pressure, GR = Greed, Intention = Intention to perform unethical behaviour, PI = Peer Influence and PR = Parental Influence.

More specifically, Table 6 shows that all ratios were below 0.90. Hence, it was confirmed that there was no discriminant validity problem between all constructs in the measurement model.

Structural model assessment

This study has developed a total of five hypotheses. The statistical results reveal that two hypotheses, parental influence and peer influence, were supported while three were not (Table 7). These include greed, financial pressure and capability. The results of path analysis indicated that the path linking the greed variable to the intention to perform unethical behaviour had a P-value of more than the significance value, with a positive beta coefficient value of 0.067. As such, the above hypothesis of H1 was not supported. Next, the results of path analysis indicated that the path linking the parental influences variable to the intention to perform unethical behaviour had a P-value of less than the significance value with a negative beta coefficient value of -0.295. As such, the above hypothesis of H2 was supported.

Besides that, the results of path analysis indicated that the path linking peer influences variable to intention to perform unethical behaviour had a P-value of more than the significance value with a positive beta coefficient value of 0.000. As such, the above hypothesis of H3 was supported. Furthermore, the results of path analysis indicated that the path linking the financial

pressure variable to the intention to perform unethical behaviour had a P-value of more than the significance value with a positive beta coefficient value of 0.128. As such, the above hypothesis of H4 was not supported. Lastly, the results of path analysis indicated that the path linking the capability variable to the intention to perform unethical behaviour had a P-value of more than the significance value with a positive beta coefficient value of -0.094. As such, the above hypothesis of H5 was not supported.

Table 7: Results of significance testing

Relationships	β	SD	<i>t</i> - value	<i>p</i> - value	CI (BC)		Decision
					LL	UL	
H1: GR → INTENTION	.067	.120	.710	.239	-.089	.217	Not supported
H2: PR → INTENTION	-.295	.100	2.941	.002	-.415	-.038	Supported
H3: PI → INTENTION	.361	.077	4.677	.000	.229	.481	Supported
H4: FP → INTENTION	.128	.088	1.461	.072	-.068	.238	Not supported
H5: C → INTENTION	-.094	.120	0.782	.217	-.295	.079	Not supported

Note. SD = standard deviation, CI (BC) = confidence interval (bias corrected), LL = lower limit, UL = upper limit, GR = Greed, PR = Parental Influence, PI = Peer Influence, FP = Financial Pressure, C = Capability and INTENTION = Intention to perform unethical behaviour.

Discussion

The result revealed that most respondents had a “low-level” intention to perform unethical behaviour. This finding is consistent with the results of the pioneer study on intention by Owusu et al. (2019) and Nor & Amran (2020), who found low levels of intention among university students. To summarize, the respondents do not have adequate knowledge and capability, which causes them to behave unethically. This study recommends that local authorities raise awareness of integrity and develop strategies to ensure that the intention to behave unethically is low among working young adults.

Based on the analysis, the effect of greed and intention was examined. Existing evidence has found that greedy individuals are more likely to act immorally, as it can increase one’s desires. This is consistent with the study by Rahman & Anwar (2014), in which the findings show that greed has been the major factor influencing fraud, followed by lack of control, as well as financial pressure. Results in the present study did not support the hypothesis of a significant positive effect of greed on intention. According to Haron et al. (2022, employee attitude or personality is not the problem why unethical behaviour, such as misappropriation of assets and corruption occurs among local authorities. The study found that having a good leader with high integrity, which will help to build an integrity culture at the workplace, is the most important factor in preventing unethical behaviour. Hence, having a good leader with high integrity is the most important factor. Leaders with high integrity are more likely to be trusted by their employees as they always make ethical decisions, which contributes to a positive organisational culture.

Two hypotheses (H2 and H3) were formulated. Findings found that parental influence and peer influence had a significant effect on the intention to perform unethical behaviour. The present finding is in line with results obtained from previous studies (Jamil et al., 2018; Zulaikha et al., 2019; Kobayashi & Farrington, 2020; Flurry & Swimberghe, 2016).

Findings in the present study contribute a new insight by expanding the way parental influence and peer influence variables are being measured and tested. The finding implies that when working young adults perceive that it is normal to do unethical behaviour because their peers and parents engage in the same activities, there will be a higher tendency to engage in it. This

finding has been supported by Haron et al. (2022) in who the result found that the attitude of employees in local authorities could be influenced by imitating the actions of others. In brief, the current finding may be related to the TPB, which states that close people can influence the thoughts, ideas, values, and behavioural intentions of working young adults.

Meanwhile, Hypothesis 4 predicts a positive effect between financial pressure and intention to perform unethical behaviour. However, the findings show there is no evidence that financial pressure influences intention to perform unethical behaviour. The present findings are consistent with those of previous studies conducted in Malaysia by Said et al. (2017) and Johari et al. (2023) that found no effect on public sector officials' willingness to commit unethical behaviour.

Hypothesis 5 predicts a positive effect between capability and intention to perform unethical behaviour. However, the findings show there is evidence that capability does not influence intention to perform unethical behaviour. Wolfe & Hermanson (2004) mentioned that there are two traits of capability which lead to have intention to perform unethical behaviour. First and foremost, an individual's position gives them the chance to exploit fraud opportunities which no one else has. Based on the demographic data, the majority of the respondents are in grades 1 to 26 (78.4%). Result indicated that respondents do not have adequate knowledge and information, as the majority are coming from low grades.

There are a few implications that can be derived from this study. For parental influence, the present study demonstrates that the environment within the family can influence ethical behaviour. First and foremost, working young adults often learn by observing the behaviour of their parents. If parents show a lack of integrity, they may think that the action is acceptable. Another consideration, these findings gain new insight into local authorities of the importance of peer influence in the working environment. From the above finding, the present study agrees that individuals often learn behaviours by observing their peers. In this study, the present study agreed that individuals often learn behaviours by observing their peers. According to social learning theory, individuals learn behaviours by observing and imitating others, especially those they perceive as similar (Bandura, 1977). This finding is confirmed by Haron et al. (2022), who found that the attitudes of employees in local authorities can be influenced by imitating the actions of others. In brief, the current finding may be related to the TPB, which states that close people can influence the thoughts, ideas, values, and behavioural intentions of working young adults.

Conclusion

In conclusion, working young adults should strive to avoid any unethical behaviour and consequently build a character with integrity and trustworthiness. The implication of the intention to perform unethical behaviour by young adults working in local authorities is significant. Their misconduct will cause billions of Malaysian ringgit in losses if the allocation for people does not reach the target groups.

This study differs from previous works as it focuses on the intention to perform unethical behaviour rather than the actual behaviour. Understanding intention allows for the early identification of factors that may lead to unethical behaviour. Further studies on intention to perform unethical behaviour are very promising as they contribute to the development of the nation, and we want Malaysia to be known for integrity, not unethical behaviour.

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