Current and Future Malaysian Managers Perceptions of Ethics and Social Responsibility

Chun Hoo Quah*[1], Jason Wai Chow Lee[2]

[1]*Vinayaka Missions International University College,Level 6, NB Tower, Jalan Bagan Luar Butterworth, Penang, Malaysia.*

[2]*Faculty of Business/Centre for Postgraduate Studies, Nilai University No. 1 Persiaran Universiti, Putra Nilai 71800 Nilai, Negeri Sembilan Darul Khusus, Malaysia.*

*Corresponding Author: Email:**quah@vmiuc.edu.my**

Abstract

This study examines the ethical orientations (ethical idealism, ethical relativism and Machiavellianism) of current and future managers toward their perceived importance of ethics and social responsibility (PRESOR) in business. It also examines the moderating effect of Machiavellianism on the relationship of the independent variables on current and future managers' PRESOR. Data was collected from 193 respondents (151 undergraduates and 42 MBAs) from a local public university in Penang, Malaysia. Results from the hierarchical regression analysis showed that Idealism positively influences PRESOR but Relativism had no significant influence on PRESOR although the direction of the relationship was negative as anticipated. The independent sample t-test revealed a significant difference in the scores for PRESOR, Idealism and Stockholder view of business.

Keywords: *Ethical Idealism, Ethical Relativism, Machiavellianism, Stakeholder vs. Stockholder View and Business Ethics and Social Responsibility.*

Introduction

To succeed in the 21st century, ethics is no longer a luxury nor an option [1]. In fact, no topic has displayed such an upsurge in interest as the topic of business ethics and social responsibility in the past decade. Hardly a day goes by without the topic being debated in the press, in politics, in public as well as in most business schools. In fact, under *"accreditation guidelines, most American universities currently require instructions in ethics"* as part of their curriculum [2]. As an emerging economy, Malaysia is no different. Under the Malaysian Ministry of Education's Guidelines, Business Ethics is now a compulsory core for all business schools'.

The challenge facing emerging economies like Malaysia is how to balance this oxymoron: business - whose bottom line is to maximize profits - and ethics - which are the moral laws, concerned with what a good business should be and what is right and what is wrong. In this regard, the call for businesses to adopt an ethical and socially responsible agenda was set in motion by the Malaysian government via its Vision 2020 strategic plan, which emphasized on the following three of the nine thrust areas, namely: (i) a moral and ethical society; (ii) a fully caring culture, and (iii) an economically just society [3]. The seriousness of the Malaysian government to instill ethics and social responsibility into business was further witnessed with the launching of the National Integrity Plan (NIP), whose overall objective "is to establish a fully moral and ethical society whose citizens are strong in religious and spiritual values and imbued with the highest ethical standards" [4].

Whilst many studies have been carried out on the influence of personal moral philosophies (idealism, relativism and Machiavellianism) on the perceived importance of ethics and social responsibility in business operations, majority of these studies were conducted in the West with little research being done in developing economies [2,5,6].

Hence, this study will attempt to expand the knowledge regarding the influence of personal moral philosophies (idealism, relativism and Machiavellianism) on current and future managers' perception of ethics and social responsibility (PRESOR) in business operations

as well as whether are there any differences in their long and short term orientations towards ethics and social responsibility.

Literature Review

Ethics, Morality and Business Ethics

According to Solomon [7], the word ethics comes from the Greek word *ethos,* meaning character or custom. Trevino and Nelson [8] defined ethics as *"… the principles, norms, and standards of conduct governing an individual or group".* This view is shared by Schermerhon [9] who defined *"Ethics as the code of moral principles that sets standards as to what is good or bad, or right or wrong in one's conduct and thereby guides the behaviour of a person or group".* Hence, ethics relate to a set of values that guide the conduct and behaviour of people at the individual or group level, enabling them to differentiate between right and wrong, good and bad and between what should and can be done and what should not and cannot be done.

Morality on the other hand refers to "the principles or rules of moral conduct as defined by society" [10]. According to De George [11], "morality is a term used to cover those practices and activities that are considered importantly right and wrong; the rules that govern those activities; and the values that are embedded, fostered, or pursued by those activities and practices. The morality of a society is related to its mores, or the customs that a society or group accepts as being right and wrong, as well as those laws of a society that add legal prohibitions and sanctions to many activities considered to be immoral". Whilst the distinction between ethics and morality appear slight, they are often used interchangeably in everyday parlance. In fact, Grace and Cohen [12] even recommended that these two terminologies be considered synonymous.

Trevino and Nelson [8] defined "ethical business behaviour as conforming to the principles, norms and standards that society accepts as constraining business behaviour". This view is shared by Ferrell et al. [13] who defined business ethics as "the principles and standards that guide behaviour in the world of business". Shaw and Barry [14] summed it up by defining business ethics as "the study of what constitutes right and wrong, or good and bad human conduct in a business context".

Social Responsibility

There appears to be no general consensus about the purpose of business or who has legitimate claims to it. This is due to the existence of two competing views of the role of business in society [15]. According to the classical (or narrow view or free market view) view attributed to Friedman [16] and Levitt [17], "…there is one and only one social responsibility of business, i.e. to use its resources and engage in activities designed to increase its profits so long as it stays within the rules of the game, which is to say, engages in open and free competition without deception or fraud". In short, the only social responsibility of business is to maximise profits. This is often referred to as the "stockholder view" where the paramount objective of a business is to maximize profits for its stockholders.

The socioeconomic or broader view on the other hand offers a broader account of social responsibility. According to this view, business has obligations that go beyond pursuing profits and include protecting and improving society [15]. Boatright [18] defined corporate social responsibility "as the voluntary assumption of responsibilities that go beyond the purely economic and legal responsibilities of business firms". This view is supported by Ferrell et al. [13], who stated that "a business that is socially responsible will maximize the positive effects it has on society and minimize the negative effects". Sethi (cited in Boatright) [18] defined social responsibility as "… bringing corporate behaviour up to a level where it is congruent with the prevailing social norms, values and expectations" of society. Carroll [19] summed it up by stating that social responsibility encompasses four dimensions: economic, legal, ethical and discretionary that society expects businesses to fulfil at a given point of time. In short, society grants businesses the permission to operate and as such expects these businesses to be socially responsible and to serve society. Hence, businesses that fail to fulfil these expectations are bound to lose the permission to operate. This is sometimes referred to as the stakeholders' view of business. Singhapakdi et al.'s [20] PRESOR scale was used to measure current and future managers' perception of the importance of ethics and social responsibility.

Thus, it is hypothesized that there is no difference in current and future managers' perceptions of the importance of ethics and social responsibility (PRESOR) in business.

Ethical Idealism

Forsyth [21] described idealism as a "personal ethics that stresses inherent goodness of certain natural laws and the simultaneous desire to avoid

harm to others despite the situational urgency." It is the degree to which individuals "believe that moral behaviour or "doing the right thing" will always lead to desirable consequences. Hence, decisions that yield negative consequences will be rejected. In short, "highly idealistic individuals feel that harming others is always avoidable, and they would rather not choose between the lesser of two evils which will lead to negative consequences for other people" [21]. On the contrary, less idealistic individuals "assume that harm will sometimes be necessary to produce good" [21].

Hence, it is hypothesized that current and future managers who are high in idealism would possess a positive perception of the importance of ethics and social responsibility in business operations.

Ethical Relativism

Forsyth [21] described a relativist as one who rejects "universal moral values" when making ethical judgments. Relativists would affirm that no rules can be formulated to guide moral behaviour. According to Forsyth [21], relativistic individuals embrace a moral philosophy based on scepticism, i.e. relativists "generally feel that moral actions depend upon the nature of the situation and the individuals involved, and when judging others they weigh the circumstances more than the ethical principle that was violated".

Relativists are reported to have less ethical sensitivity, less inclined to learn existing ethical behavioural norms that guide attitude and hence less likely to notice unethical behaviours [22]. Relativists' judgement of morality of actions depends on the condition of the situation and the individuals involved [23]. Forsyth's [21] Ethics Position Questionnaire (EPQ) was used to measure idealism and relativism.

Hence, it is hypothesized that current and future managers who are high in relativism would have a negative perception of the importance of ethics and social responsibility in business operations.

Machiavellianism

Machiavellianism refers to the personality trait of immorality, in which others are manipulated to accomplish one's goal [24]. Machiavellians tend to be low on agreeableness and conscientiousness, interested in gaining and keeping power [25]. The pursuit and skillful use of power has been considered fundamental to effective leadership by a number of observers [26]. Machiavelli [27] advocated a number of behaviors necessary for acquiring and maintaining power in socially

competitive situations, specifically, mistrust in human nature, lack of conventional morality, opportunism, and lack of affect in interpersonal relationships. Accordingly, a leader needs an analytical attitude without a sense of shame or guilt [28] and must be willing to engage in manipulative, exploitive, and deceitful behavior. For the Machiavellian individual, "the ends justify the means" [28].

In the current study, the 20-item Machiavellianism IV Scale (Mach IV by Christie and Geis) [29] was used to assess the Machiavellian orientations of the respondents. The Mach IV scale measured the extent to which respondents agreed with Machiavelli's statements regarding how a manager attempting to obtain and maintain power and influence should act towards others. Individuals exhibiting high levels of Machiavellianism tend to resist social influence, are amoral in controlling personal interactions, endeavor to personally control situations, and display a lack of affect in their interactions [29-32]. Furthermore, high Machs are convincing liars [33, 34] and use deceptive interpersonal tactics [35]. Individuals exhibiting low levels of Machiavellianism appear to be less effective at manipulation and are more personally and affectively involved than high Machs. Specifically, in face-to-face situations, low Machs tend to be empathizing, involved, and distractible, whereas high Machs tend to be objective, unflustered, and in control [36]. Miesing and Prebel [37] described Machiavellians as people who are cold-blooded and conniving in using others with total disregard for human dignity.

Hence, it is hypothesized that Machiavellianism influences current and future managers' perception of the importance of ethics and social responsibility in business.

Research Model

From the above discussion, the research model developed for this study is as shown in Fig. 1. Based on the above discussion, it is hypothesized that:

H1: There is no difference in current and future managers' perceptions of PRESOR, Idealism, Relativism, Machiavellianism and stakeholder view vs. stockholder view of business

H2: Idealism positively influences and Relativism negatively influences current and future managers' perceptions of the importance of ethics and social responsibility (PRESOR)

H3: The interaction between Idealism and Relativism towards PRESOR is moderated by Machiavellianism.

Research Methodology

Sample and Data Collection

The population of this study consisted of final year business students (future managers) and MBA students (current managers) registered with a public university in Penang, Malaysia. Data was collected using convenience sampling. A total of 300 hundred questionnaires (200 for undergraduate students and 100 for MBA students) were distributed to both groups of students. Out of the 300 questionnaires distributed, 193 usable questionnaires (representing a 64.3% return rate) were returned.

Measurement of Variables and Survey Instrument

A four part questionnaire was designed to collect the data. Table 1 shows the summarized description of the measures and variables alongside with their sources and scales.

Table 1:Summary of Variables and Measures

Variables	Description	Scale	Source	No. of Items
Gender, ethnicity, religion, age, level of study, locality growing up	Number of full time undergraduate students and full time/part-time MBA students	Mixed Scale	Self-developed	6
PRESOR	The items measured the importance of ethics and social responsibility to an organization's overall effectiveness	7 pt. Likert (1=strongly disagree to 7=strongly agree)	Singhapakdi et al. [20]	14
Ethical Idealism	The items measured one's acceptance of moral absolutes, i.e. the degree to which individuals assume that desirable consequences can, with the right action, always be obtained	7 pt. Likert (1=strongly disagree to 7=strongly agree)	Forsyth [21]	8
Ethical Relativism	The items measured one's rejection of universal moral principles, i.e. relativists believe that moral actions depend upon the nature of the situation and the individuals involved	7 pt. Likert (1=strongly disagree to 7=strongly agree)	Forsyth [21]	9
Machiavellianism	The items measured the use of manipulative interpersonal tactics such as flattery and deceit as well as cynical and traditionally immoral viewpoints	7 pt. Likert (1=strongly disagree to 7=strongly agree)	Christie & Geis [29]	20

Results

Respondents' Profile

The table below shows that majority of the respondents are Females (83.3%), of Chinese origin (76.6%) with Buddhism (66.8%) as their main religion. Whilst at first glance the preponderance of female respondents might appear skewed, it is actually very much in line with the current national average of 65:35 in favour of female undergraduates in Malaysian universities [38]. In addition, majority of the respondents are

aged between 22-25 years (64.9%) and grew up in urban areas (62.3%). The details of the

breakdown in percentages for each demographic variable is presented in Table 2.

Table 2: Demographic profile of respondents

Demographic		Frequency	Percentage
Gender	Male	32	16.7
	Female	160	83.3
	Total	192*	100%
Ethnicity	Malay	30	15.6
	Chinese	147	76.6
	Indian	8	4.2
	Others	7	3.6
	Total	192*	100%
Religion	Islam	41	21.6
	Buddhism	127	66.8
	Christianity	14	7.4
	Hinduism	4	2.1
	Others	4	2.1
	Total	190*	100%
Age	18-21	37	19.3
	22-25	124	64.9
	26-29	12	6.3
	30-33	7	3.7
	34 & above	11	5.8
	Total	191*	100%
Level of Study	Undergraduate	151	78.2
	MBA	42	21.8
	Total	193*	100%
Locality growing up	Urban	119	62.3
	Rural	63	33.0
	Others	9	4.7
	Total	191*	100%

* *missing value*

Reliability Analysis, Pearson Correlation Matrix and Descriptive Statistics

Reliability tests were then performed on the three independent variables of Ethical Idealism, Ethical Relativism, Machiavellianism, and dependent variable of PRESOR as shown in Table 3. Other than PRESOR which had a Cronbach alpha of 0.82, the other three remaining variables had Cronbach alphas ranging from 0.564 to 0.69.

The mean scores of all the four variables are above the mid-point of their respective scales.

Table 3: Pearson Matrix, Reliability Analysis and Descriptive Statistics

Variables	1	2	3	4	Mean	S. D.
1. **PRESOR**	0.820[a]				4.8027	.70923
2. **Machiavellianism**	-.234*	0.589[a]			4.4578	.64138
3. **Ethical Idealism**	.167*	.402	0.69[a]		5.0960	1.14847
4. **Ethical Relativism**	.042	.087	.212	0.564[a]	4.8451	1.02389

[a]Cronbach alpha values in diagonal

Current and Future Manager Perceptions of PRESOR, Idealism, Relativism, Machiavellianism and stakeholder vs. stockholder view

With regard to current and future managers' PRESOR, Idealism, Relativism and Machiavellianism scores, only their PRESOR and Ethical Idealism scores showed significant difference as shown in Table 4. MBAs or current managers scored higher on both of these scales. As far as stakeholder vs. stockholder view of

PRESOR is concerned, there was no significant difference in stakeholder view between the two groups. However, there was a significant difference in the mean scores of the stockholder view between the two groups (MBA Mean = 4.6738; S.D. = 1.16017 vs. Undergraduate Mean = 4.1815; S.D. = 1.10619) at $p<0.05$ level. Hence, hypothesis H1: There is no difference in current and future managers' perceptions of PRESOR, Idealism, Relativism, Machiavellianism and stakeholder vs. stockholder view was only partially substantiated.

Table 4: Independent sample T-Test for Presor, machiavellianism, idealism & relativism

Variables		Mean	S.D.	t-value
PRESOR	**Undergraduate**	4.7237	0.686459	
	MBA	5.1064	0.72032	-3.161*
Machiavellianism	**Undergraduate**	4.4831	0.67828	
	MBA	4.3572	0.47384	1.128
Ethical Idealism	**Undergraduate**	4.9953	1.20107	
	MBA	5.4592	0.83331	-2.349*
Ethical Relativism	**Undergraduate**	4.9007	1.06138	
	MBA	4.6429	0.84219	1.451
Stakeholder View	**Undergraduate**	5.2621	.72702	
	MBA	5.4926	.79370	-1.782
Stockholder View	**Undergraduate**	4.1815	1.10619	
	MBA	4.6738	1.16017	-2.524*

* $p<0.05$

Relationship between Idealism and Relativism with PRESOR

Hypotheses H2 and H3 were tested using hierarchical regression. As can be seen in Table 5, hypothesis H2: Idealism positively influences and Relativism negatively influences current and future managers' perceptions of ethics and social

responsibility (PRESOR) was only partially substantiated. Only Idealism had a positive influence on PRESOR (β=.165; p=0.025) at $p<0.05$ level. Relativism on the other hand had no significant influence on PRESOR although in Model 3, the direction of the relationship was in the predicted direction (negative).

Table 5: Hierarchical regression analysis

| Variables	Model 1 β	Model 2 β	Model 3 β
Constant	4.266	5.592	2.897
Model Variables (Main Effect)			
Ethical Idealism	.165*	.310*	1.108*
Ethical Relativism	.006	.098	-.057
Moderating Variable's Direct Effect			
Machiavellianism		-.362*	.092
Interaction Effects			
Ethical Idealism x Machiavellianism			-1.084*
Ethical Relativism x Machiavellianism			.004
R Square	.028	.139	.198
R Square Change	.028	.110	.061
F Change	2.701	24.032*	7.132*
Durbin-Watson			1.827

*$p<0.05$
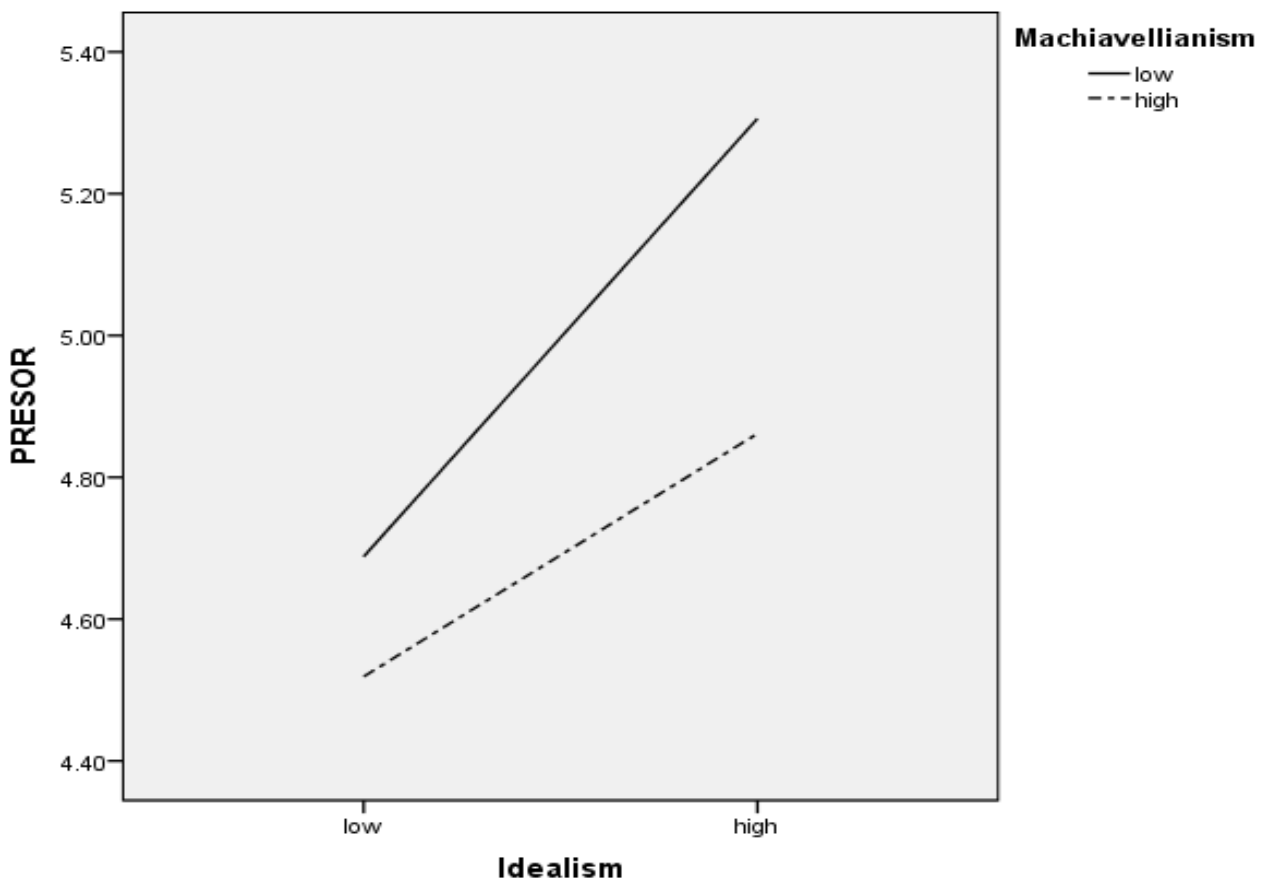
Fig.2: The interaction between Idealism and PRESOR moderated by Machiavellianism Moderating Effect of Machiavellianism

As for hypothesis H3, the results in Table 5 shows that the relationship between Idealism and PRESOR is moderated by Machiavellianism (β=-1.084; p=0000) at p<0.05 level. The interaction graph in Fig. 2 indicates that the interaction between Idealism and PRESOR is greater when Machiavellianism is low as depicted by the steeper low Machiavellianism line. In other words, one unit of change in Idealism brings about a greater unit of change in PRESOR when Machiavellianism is low as compared when Machiavellianism is high. This implies that when a manager is high in Idealism and low in Machiavellianism, he or she will possess a higher regard for ethics and social responsibility in business. However, Machiavellianism did not have any moderating effect on the relationship between Relativism and PRESOR.

Discussion

The findings in Table 4 only partially supported hypothesis 1. Of the six variables tested, only three scores: PRESOR, Ethical Idealism and stockholder view of business were significantly different between the two groups. The mean scores for MBAs or current managers for PRESOR (Mean = 5.1064; S.D. = 0.72032) and Ethical Idealism (Mean = 5.4592; S.D. = 0.83331)

were significantly higher than those of the undergraduates or future managers: PRESOR (Mean = 4.7237; S.D. = 0.686459) and Ethical Idealism (Mean = 4.9953; S.D. = 1.20107) at p≤0.05 level. This implies that current managers, being older and holding middle management positions or higher have a higher regard for ethics and social responsibility as they probably have more to lose in the event of any wrongful transgressions. This finding is in tandem with Singhapakdi & Vitell's [39] findings, which stated that: "managers are less relativistic and place greater importance on ethics than do business students". This finding is also shared by Terpstra et al. [40] who stated that: "managers become more ethical as they grow older".

As for the significant difference in the stockholder's view compared to the non-significant difference in the stakeholder view of business (Table 4), this could probably be due to MBAs or current managers being more concerned with the narrow view of business, i.e. "the only responsibility of business is to maximize profits" as extolled by Friedman [16] and Levitt [17]. In short, current managers are more concerned with efficiency and business survival rather than ethical and socially responsible behaviour. Apart

from safeguarding stockholders' interests, current managers are also probably safeguarding their own "bread and butter" as their own survival is tied to the long term survival of the business [41].

This study did not find full support for the anticipated relationship of the two independent variables: Idealism and Relativism on the dependent variable: PRESOR. Only Idealism was found to have a positive influence on PRESOR (ß=.165; p=0.025) at p<0.05 level whilst Relativism on the other hand did not have any significant negative relationship on PRESOR although in Model 3, the direction of the relationship was in the predicted direction (negative). This finding is contrary to Vitell et al.'s findings, which reported that "more idealistic and less relativistic marketers tended to exhibit higher honesty and integrity than less idealistic and more relativistic marketers". One plausible reason for this contradictory finding could be due to the respondents' lack of real work experience as 78.2% of them (Table 3) are undergraduates, who have not held any full-time positions before.

As with the first two hypotheses, hypothesis 3 too was only partially substantiated. Only the relationship between Idealism and PRESOR was found to be moderated by Machiavellianism (ß=-1.084; p=0000) at p<0.05 level. Machiavellianism, however did not seem to have any moderating effect on the relationship between Relativism and PRESOR. One possible explanation for this partial finding could be due to the convenience sampling method employed, resulting in respondents providing socially desirable answers as well as to avoid being labelled as Machiavellians.

Limitations and Recommendations for Future Research

This study like any other researches has its own limitations. First, it was the convenience sampling method deployed leading to the data being skewed in terms of gender, ethnicity, age and urban rural divide. The second limitation is that this study employed self-reporting values, which could have caused respondents to provide socially desirable answers.

In addition to ensuring a more representative sampling, future research should examine the effects of upbringing and ethnic differences on current and future managers' perceptions of the importance of ethics and social responsibility in business.

Conclusion

Whilst the results of this study are not as the researchers would have hoped for, it has nevertheless provided some insights into the ethical orientations of current and future Malaysian managers' toward ethics and corporate social responsibility. *In addition, it has also revealed how future researchers could go about to ensure better generalizable results.*
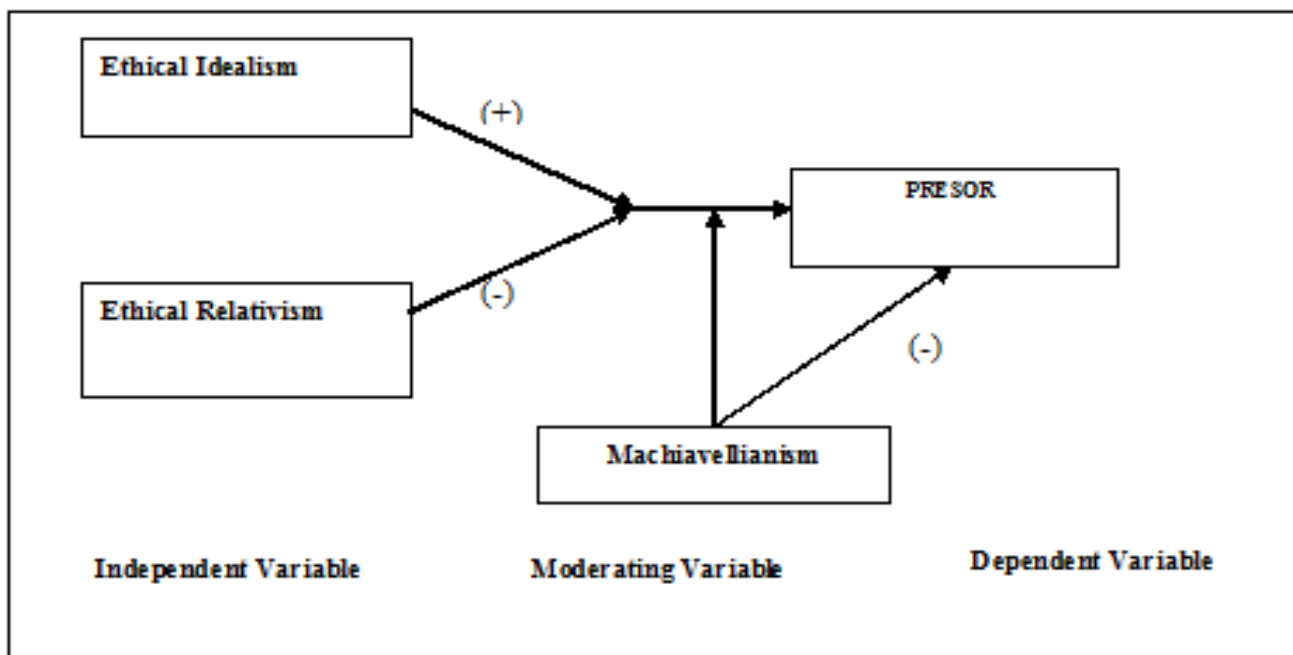

Fig. 1: The research model

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