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# Role of collective and personal virtues in corporate citizenship and business success: a mixed method approach

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## Abstract

Organisational leaders mismanaging business affairs are guided by performance pressures and/or greed while pressurising employees to follow. Unethical activities have led to stakeholder losses, with no accountability by individuals perpetuating the fraud. Corporate governance frameworks and subsequent reforms have been used merely as tick box measures, proving them inefficient in numerous corporate collapses. This study intends to explore and analyse the roles of personal and collective virtues in corporate citizenship. Developing from the virtues theory and using a mixed method of three focus group discussions and a self-administered questionnaire of 119 participants from various organisations, the authors establish that personal virtues are important to portray ethical individualism. However, in a corporate setting, collective virtues are more important to enhance corporate citizenship, through ethical culture and collective accountability.

**Keywords** Normative ethics · Collective virtues · Personal virtues · Corporate citizenship · Stakeholders · Malaysia

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## Introduction

The Hawthorne studies propagated the idea that employees in an organisation are driven by non-monetary factors such as emotions, own beliefs, relationships with co-workers and superiors, and team work as well as effective communications (Sarker & Azam Khan, 2013; Simona Hudea, 2015). These factors would eventually lead to good corporate citizenship, which in practice covers economic, ethical, legal, and discretionary responsibilities of an entity to the wider society (Maignan et al., 1999; Wang, 2014) which is currently identified through governance mechanisms. On the other hand, continuing incidences of corporate scandals from Enron in 1999 to Tesco, Toshiba, Wells Fargo, and more recently Wirecard, Carillion, and Steinhoff are ideal examples of multiple failures of the overall governance mechanisms, deliberately compromised ethics, and failed citizenship by long-established companies (Rossouw & Styran, 2018; Quinn, 1997). The universal impression created by some of these reputed companies is that companies are merely accumulating paper evidence and establishing governance mechanisms that look good only on paper, eventually questioning the real need for corporate governance (Yosinta, 2016). The current top-down approach of corporate governance has raised questions regarding corporate culture and leadership abilities (Kress, 2018).

Past studies have emphasised that corporate governance and the resultant corporate citizenship, unlike perceived conventionally, are not merely the role of leaders, while it has to be a clear demonstration of corporate culture, and hence, it is the responsibility of every organisational participant through value propositions (Black & Venture, 2017; Hirsch, 2019). According to Li et al. (2021), organisations with strong corporate culture had performed better during pandemic compared to their peers without a strong corporate culture. Taken together, corporate citizenship requires a paradigm shift through demonstration of integrity and ethical values (Pasricha et al., 2017; Suh et al., 2018; Wong et al., 2019), hence the motivation for this study. Our exhortation is that ethical values must be endorsed through a conviction of heart which has to be embedded in all levels of corporate hierarchy through virtue emphasis. Steckler and Clark (2018) opined that personal virtues are important but highly ignored in governance and leadership studies. We bank on this limitation and expand on the virtue theory to empirically explore and test how virtues drive corporate citizenship. Studies incorporating virtues for enhancement of corporate citizenship are very few. Sun and Yoon (2022) emphasise the need for improving employees' perception of organisational virtuousness to increase organisational citizenship behaviour from managers' perspective. This research is limited to providing an overview of the role of virtuousness as against providing a detailed understanding of virtues itself. Therefore, this research intends to answer two pressing questions:

- RQ 1: What virtue characteristics are important for better corporate citizenship?
- RQ 2: Do Personal virtues or collective virtues contribute to better corporate citizenship?

Hence, the main objective of this study is to analyse and establish the role of personal and collective virtues in enhancing corporate citizenship for Malaysian businesses and to

understand the virtue characteristics that play an important role in driving individual and collective behaviour to demonstrate corporate citizenship. We use Malaysia for this study due to the reason that incidences of fraud in Malaysia remain high in comparison to other Southeast Asian (SEA) countries. The survey undertaken by PricewaterhouseCoopers (2022) from 2018 to 2020 reveals that incidences of fraud are of concern in Malaysia as against other SEA countries. Mohamed et al. (2021) cite PwC's 2020 survey on employee fraud stating that 68% of fraud is committed by employees in Malaysia and 35% of it were committed by collusion with external parties. Although the authors suggest tighter controls, they fail to identify the underlying cause of such fraud. In this context, Abdullah et al. (2020) emphasise that good ethics, moral conduct, integrity, and behaviour in the organisation induce a positive environment and culture so that employees will be motivated to work together and uphold the same values. The authors' contribution is certainly highlighting the importance of collective virtues, while their research is limited to public sectors in Malaysia. This research is thus timely for Malaysia since Malaysia's sustainability and development plan includes 'fighting corruption' as one of the key issues to be addressed. This study is not just an extension to some earlier studies but is more comprehensive as it also provides a holistic view of all the sectors and in emphasising the specific value systems that are important to develop Malaysian businesses which are sustainable through value propositions.

Using a two-stage mixed method approach, first, three focus group discussions were conducted on 47 participants from public sector, private sector, and non-governmental organisations (NGO) to understand the various virtue attributes that are considered important for Malaysian business. The tree map revealed that 'ethical practices/ethical conduct' was the key attribute in both personal virtue and collective virtue followed by other attributes with varying degree of significance. In the second stage, 119 respondents answered a self-administered questionnaire which revealed that both personal and collective virtues were important for corporate citizenship where collective virtue had a higher beta value indicating that collective virtues are more important in a corporate setup.

The societal impact of this study, globally, will be multifold. Firstly, the ever-increasing qualms of protection of shareholders' funds can be addressed. Secondly, this will help increase accountability by all the organisational participants towards the stakeholders. Thirdly, it is expected that this study will help to bond the people within the organisation through continuous interactions, and finally, reputation issues of the organisation resulting from poor ethical culture can be well taken care of. Specifically, to Malaysia, this research will contribute to one of the critical areas in the government's transformation programme, National Key Result Area (NKRA) on 'Fighting Corruption' as unethical corporate behaviour also includes incidences of corruption. NKRA introduced in 2010 has six national key result areas based on the critical issues faced in the country. In this regard, human governance would encourage and strengthen adherence to the established corporate integrity pledge. In addition, the implications arising from the study are also relevant to the Malaysian government's national development initiative 2050 agenda as improvements in governance are an essential ingredient in achieving sustainable economic development as well as improving the citizen's overall well-being (via cultivation of personal ethical values). Additionally, the study will contribute to a better understanding of virtue theory, which emphasises the need to have morals alongside practical wisdom in deciding between the rights and wrongs.

## Theoretical background

The study of moral and ethical behaviour generally revolves around what one ought to do and how one will actually do it (Jeanette & Kelly, 2017; Mayo et al., 2016). While unethical practices may be assumed to invoke regrets later, past research has also shown that cheating is associated with self-satisfaction and a boost in positive affect (Stenius et al., 2015; Yang & Bahli, 2015; Ruedy et al, 2013). Similarly, even though shared corporate identity, values, and reputation could motivate staff to behave ethically (Trapp, 2011), the converse is also true. This may be the underlying reason why, notwithstanding decades of deep corporate governance reforms worldwide, be it principles- or rules-based, continuing discovery of corporate frauds/scandals suggests that such corporate level reforms do little in terms of promoting ethical practices. This is despite the fact that such unethical practices typically cause significant reputational damage for corporations.

It is quite evident that corporate citizenship is undermined due to human greed and personal gains backed by the lack of appropriate monitoring by the watchdogs. Corporate citizenship was modelled by Maignan et al. in 1999 and has been used by few researchers in recent times (Wang, 2014). The four-dimension model included firm's economic, ethical, legal, and discretionary. Whereas researchers have used this model to test performance of companies, we argue that corporate citizenship building is a crucial step which has not gained popularity in academic research. Corporate citizenship is the notion that corporations have obligations to society, not merely to the shareholders. Most successful businesses ensure a strong foundation of corporate citizenship, ensuring high levels of commitment to ethical behaviour by incorporating social responsibilities in their economic decisions and operations (Miller, 1996; Maignan et al., 1999). In more recent times, researchers have enhanced the understanding of corporate citizenship through ethical business behaviour (Davenport, 2000) by adopting 'self-regulation' and moving 'beyond-compliance' (Norman, 2011) termed as virtue ethics.

## Virtue ethics theories

Instead of creating rulebooks to restrict one's action, Aristotle reasoned that a man's goodness is guided by the character and virtue of the person. 'Virtue ethics theory' by Aristotle explains the fixed and habitual nature of human beings that guides their behaviour (Hursthouse & Pettigrove, 2016). For instance, a virtuous person will act consistently to his inherent instinct while responding to ethical dilemma rather than expecting the corporate participants to do good in accordance with the predefined moral framework indicating that if one can focus on being good and virtuous, subsequently right actions will follow. Virtue theory is widely adopted as a normative approach towards business ethics that has gained enormous attention of researchers in rationalising the causes of the global financial crisis (Chun, 2017). Ethics in professional behaviour is deemed to be necessary not only as a virtue, but also as a way to obtain faith and trust from the society. Wijnberg (2000) argues that in modern businesses, managers are expected to demonstrate their personal virtues in the decision-making process, when it involves the interest of various stakeholders. Mansur et al. (2020) examined how ethical

leadership relates to group citizenship behaviour. Their study showed that collective virtues of a group are shaped by individual virtues of moral courage displayed by leaders. However, their study also exposed the dual nature of leaders' guilt. One side encourages leaders to act in accordance with what is right, but if a leader is doubtful and it is detected by followers, it can question the credibility of leaders as being ethical. Thus, theoretical recommendations based on codes of ethics will not solve the ethical dilemma that the modern businesses are facing (Nyberg, 2007), but by addressing the fundamental issue of ethics through virtues, they can bind individuals with the external stakeholders (Hartman, 2013). Studies have shed ideas on the importance of personal virtues (Carroll, 1998; Wang et al., 2016; Blok et al., 2016) and collective virtues (Beggs, 2003; Kaptein, 2008a, 2008b; Hussain, 2019) in promoting ethical behaviour. However, little has been done in understanding how personal and collective virtues, put together, can endorse corporate citizenship, while Lewis (2014) has deliberated that organisations face difficulties in successfully aligning personal virtues with collective virtues.

### **Virtues and citizenship**

Corporate citizenship depicts organisations' societal engagement beyond customer and shareholder interests (Krugger et al., 2020). Thus, it involves multiple stakeholders who are vital for continued successes of businesses. Organisations' citizenship can provide a competitive advantage in employee retention by boosting their career growth and (Lin, 2019). Ogola and Maria (2020) emphasise that past studies have identified and connected development of corporate citizenship with managerial values and institutional mechanisms. Syed (2020) claims that an industry's ethical value and individual ethical decision are essential to make the industry a success. This provides evidence that virtues practised within the organisation/industry and practised by individuals would contribute to greater corporate citizenship. However, literatures are very limited in providing insights about the role of virtues in corporate citizenship which is covered in this research.

### **Individual virtues/personal virtues**

Individual virtues or personal virtues are qualities of an individual that guides his or her action irrespective of guidelines to act in a specific way (Hartman, 2013). For modern businesses, this would mean that individuals with personal virtues will choose practical wisdom over written codes/rules that overly bind their actions (Nyberg, 2007). Hofmann and Jones (2005) posit that individual personality describes their behavioural regularities, although the personality of individuals can be influenced by team settings in an organisation or society. For individuals to be virtuous, they must be guided by integrity (Atan et al., 2017), honesty (Blok et al., 2016), trustworthiness, and compassion (Treviño et al., 2000); self-regulation (Norman, 2011); knowledge, awareness, empathy, and reflections (Hart et al., 2019); and courage, warmth, and zeal (Chun, 2019). In this context Treviño et al. (2000) makes a clear distinction between individual traits and leadership traits. Trevino argues that leaders' traits must include role modelling (Nygaard et al., 2015) through visible

actions, discipline, and ethical values, while Wang et al. (2016) believe that ethical values are suggested individual virtues irrespective of their position in organisational hierarchy. Most recent researchers have further contributed to understanding the characteristics that define virtues of leaders like prudence, temperance, justice, courage, and humanity (Hendriks et al., 2020). Extending this ideology, Wang and Hackett (2020) highlight the importance of fostering moral character in leaders and followers as the most promising way to promote ethical choices. These highlight the importance of individual virtues for business success. Despite the rich contribution of past studies in understanding the importance of virtues, most of these studies are limited to the role of leaders which then cascades to the way individuals behave. Very few studies have contributed to the importance of corporate citizenship and the contributions of every corporate participant to enhance organisational citizenship. We argue that human governance is not merely about the virtues upheld by leaders, but it is also the morals displayed by all the individuals within an organisation. Therefore, our first hypothesis is as follows:

$H_1$ : Personal virtues displayed by all employees have a positive impact on corporate citizenship.

### Collective virtues

Individuals when put in groups could behave differently either for the betterment of the organisation or vice versa. Drury (2020) argues that experiences of collective action can lead to psychological changes which are sustained by group support and communication. In an earlier study, Fricker (2010) argues that the institution's virtues or vices particularly depend upon the virtues/vices demonstrated collectively by individuals in the organisation. This could also mean that predominantly virtuous individuals might exercise vices arising from their social interaction (Kidd, 2019) or if the organisational culture allows/forces the team to be so. Hannah and Avolio (2011) argue that shared beliefs of a certain individual character can eventually transform into a trait in a collective environment. Kaptein and Avelino (2005) evidence that organisational climate is one of the drivers of unethical behaviour by employees.

What characterises collective virtue includes acceptable behaviour in an organisational setting, an organisational culture (Filabi & Bulgarella, 2018), and transparency, openness, and solidarity (Kaptein, 1998, 1999; Beggs, 2003). Besides, the ethical culture of an organisation provides avenue to the employees to rectify their wrong actions through corrective measures (Kaptein, 2010). Organisational public value positively influences employee life satisfaction and is mediated by organisational citizenship behaviour (Meynhardt et al., 2020). In order to achieve this state, it is important for managers to improve employees' perception of organisational virtuousness (Sun & Yoon, 2022). Constantinescu and Kaptein (2020) argue that organisational virtues that must be developed by the corporate ethical virtues will act as intrinsic drivers for sustainable performance. This emphasises the idea that collective virtues are important for corporate growth and accountability. Hence, our second hypothesis is as follows:

H<sub>2</sub>: Collective virtues have a positive impact on corporate citizenship.

Personal obligations are seen as key contributors of organisational commitment to citizenship (Peterson, 2004), emphasising that the individual virtue and self-regulation provide promising results for business ethics and contributes to the development of stakeholder theory in the paradigm of corporate citizenship (Norman, 2011). It is also found that most excellent businesses with recognisable social contribution are often driven by individuals’ moral and ethical pursuits (Wang et al., 2016). According to Ward et al. (2002), ‘Business must move beyond the traditional approach of back-door lobbying: governments must move beyond traditional over-reliance on command-and-control regulations’. The clear message is that individuals are guided by personal virtues, as important as they may be (Néron & Norman, 2008), but this alone cannot drive corporate citizenship, a concept that is currently exploited by the elites to create brand value. At the same time, Suh et al. (2018) claim that collective moral awareness of employees is more effective than monitoring control in preventing occupational fraud and corporate crime. In the modern context, it is believed that both individual virtues and collective virtues must complement each other to demonstrate organisations as responsible citizens (Pies et al., 2014; Chun, 2017). Kallestrup (2020) emphasises that knowledge at the collective level could be different from the knowledge at the individual level, and the combined competencies of members would eventually stand out. This is important in understanding that collective virtues would be not only influenced by individual traits but will be more influenced by collective efforts of all individuals within an organisation. Although not well researched, some authors have claimed that in a social network when individuals are placed at different governance levels, they are likely to compromise their personal virtues (Primmer et al., 2017). Hence, our third hypothesis is as follows:

H<sub>3</sub>: In a social/corporate setting, collective virtues will have a higher contribution in promoting corporate citizenship when compared to personal virtues.

Based on our discussion, the theoretical framework is as presented in Fig. 1.

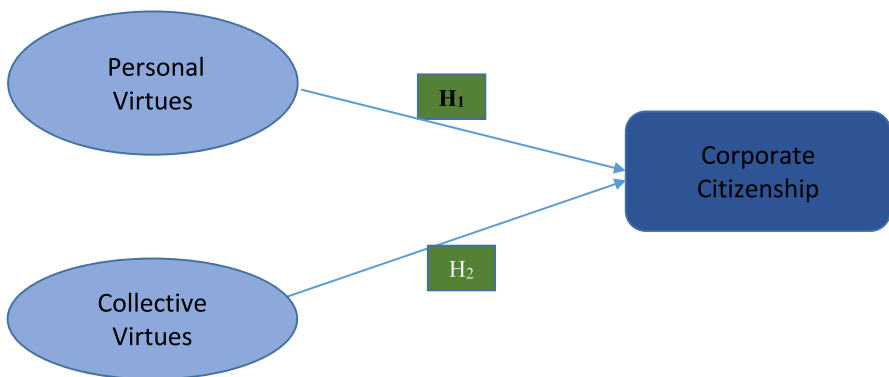


Fig. 1 Theoretical framework



## Model conceptualisation

The model conceptualisation was based on key literatures reviewed and is tabulated in Table 1.

## Research method

This study uses a mixed method approach, combining quantitative and qualitative research methods in an attempt to confirm and cross-validate findings within the study (Creswell, 2014). A quantitative approach is used to collate clearly identifiable data, while a qualitative approach allows the collection of less explicit but rich descriptive data (Miles & Huberman, 1994). The mixed method approach enables the triangulation of data from multiple sources to ensure quality, reliability, and validity of the data collected (Creswell, 2014). A sequential mixed method approach was employed in this study to develop rich insights into the phenomenon of interest and develop theoretical perspectives (Venkatesh, Brown & Bala, 2013). From the qualitative FDGs, there emerged various attributes of both personal and collective virtues. Using the quantitative method, a multiple regression analysis was conducted to test the significance of these virtues to corporate citizenship.

## Qualitative

### Population and sampling

To answer the first research question, three focus group discussions (FGD) were conducted. A total of 47 participants were carefully selected using purposive sampling to ensure representativeness across different sectors. As the main aim of the research is to establish the role of personal and collective virtues in enhancing corporate citizenship for Malaysian Businesses, stakeholders from public listed companies, private companies, and NGOs were carefully selected. Most previous studies in Malaysia were conducted on public sectors (Mohamed et al., 2021, Hussain, 2018).

Using FGD encourages and empowers participants to share their personal experiences in a safe, non-threatening, and conducive environment (Kitzinger, 1995, 2006) in the presence of other people who have similar experiences. FGD also allows researchers to identify and clarify shared knowledge on social issues among groups, which would be difficult to obtain with a series of individual interviews (Nyumba et al., 2018). The FDGs were carried out between November 2019 and February 2020 with various stakeholders after the appropriate ethics approval. The first FGD (FG1) was conducted on 23 participants from the public sector who were divided into two different groups and managed by two different facilitators. The time allocated was 1 h, and the time was maintained by the facilitators and participants. The second and third FDGs were participants from private companies. FG2 had 10 participants who were allowed 45 min due to time constraints for several participants, while FG3 had 14 participants who were allowed 1 h although

**Table 1** Model conceptualisation

Key variables	Conceptualisation	Theoretical sources
Personal virtue (individual virtue)	Individual virtues or personal virtues are qualities of an individual that guides his or her action irrespective of guidelines to act in specific way	Hofmann and Jones (2005); Norman (2011); Hartman (2013); Blok et al. (2016); Atan et al. (2017); Hart et al. (2019); Chun (2017)
Collective virtue (organisational virtue)	The study of how virtuous individuals behave differently and accordingly to shared beliefs and institution's virtue in group setting	Kaptein (1998, 1999, 2010); Beggs (2003); Kaptein and Avelino (2005); Fricker (2010); Hannah and Avolio (2011); Lewis (2014)
Corporate citizenship	Encompassing the realm of economic, ethical, legal, and discretionary responsibilities of a corporation to the wider society (stakeholder) beyond the notion of shareholder's wealth maximisation	Carroll (1998); Maignan et al. (1999); Davenport (2000); Wang (2014)

the discussion extended by another 15 min. The questions were developed based on the conceptual framework with an intention to gather the views and personal experiences from individuals of diverse backgrounds. The FGDs were audio-taped and transcribed for thematic coding purpose. The qualitative data collected was analysed using Nvivo version 12. The themes emerged from the FGDs provided corroboration for the theoretical framework, and variables were categorised into two main themes, namely, personal virtues and collective virtues.

### Qualitative findings

**Analysis from focus group discussions** Figure 2 shows the tree map generated with the NVivo software version 12 based on the analysis of the transcripts from recordings of the FGDs. The size of each box indicates the frequency of the theme and its importance as viewed by the participants from the public sector and private companies. Two key themes emerged in line with the virtue theory, namely, personal virtue and collective virtue, while eight codes are used to describe and elaborate the characteristics of both virtues. The characteristics are *ethical culture/ethical individualism*, *accountability*, *fairness*, *integrity*, *leadership*, *commitment*, *transparency*, and *professionalism*. Ethical culture/ethical individualism is viewed as the utmost important characteristic in both collective and personal virtues. From the perspective of FGD participants, accountability of leaders and employees on their actions and fairness of the process within an organisation are seen to be important in contribution towards good corporate citizenship of an organisation. However, from the point of personal virtues, leadership skill and integrity of the leaders are indicated as more important rather than being fair, accountable, and committed in ensuring corporate citizenship within their organisation.

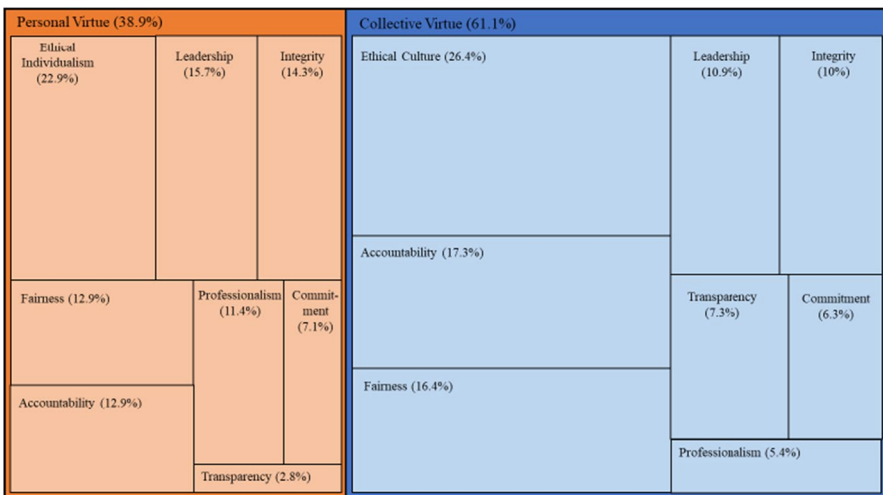


Fig. 2 Tree map of nodes from focus group discussions

## Personal virtue

Personal virtue refers to the acumen of an individual in making ethical judgement in his/her workplace. From the eight codes identified, 'ethical individualism' is viewed as the most important characteristic where participants provided their views based on their personal experiences (22.9%). Ethical individualism is the ideology that the morals and virtues of an individual are a self-made quality than something that is derived from the society (Gottlieb, 1979). Participants from FG1 emphasised the need for every organisational participant to have the right values which can be demonstrated through care, empathy, compassion, and respect towards each other (especially under strenuous environment). In particular:

Having compassion for staff with specific difficulties and cherishing their good work motivates them to commit their time and effort to their job.

Every individual in an organisation must be assessed for their honesty and must be recognised or rewarded for doing the right thing while being penalised for immoral acts. This would set a precedence for every organisational participant to behave honestly and have openness, during interactions with each other as well as making key decisions for the organisation:

I'm willing to learn from others in the organisation because there are more experienced and knowledgeable people in certain areas. (FG1)

In addition, a participant from FG3 shared her view that:

biasness by excluding certain staff members in selected discussions on the pretext that the staff lacks understanding of the matter, does not glorify ethical individualism but on the contrary reflects on the selfish attitude of the individual.

Another participant in FG2 felt agonised due to bullying by fellow colleagues, reiterating the vices of individuals. Three other participants shared that they felt demotivated because their work and performance were not recognised by their reporting head, indicating poor ethical individualism and philosophy of the leaders in the organisation:

It is demotivating when I am not promoted, even when I had worked in the position longer than my peers. (FG2)

Such distressed individuals have fallen prey to corporate fraud in the organisation (for example, Wells Fargo), resulting from undue pressures and resulting in 5300 employees being sacked for phony accounts.<sup>1</sup> It is therefore important for individuals to possess the right kind of virtues to demonstrate compassion, kindness, and ethical acumen.

'Leadership' skill is important to set the right tone at the top in organisations (15.7%). Leadership skills in an individual indicate an individual's multifaceted personality. It depicts the overall character in an individual as a good communicator,

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<sup>1</sup> <https://money.cnn.com/2016/09/08/investing/wells-fargo-created-phony-accounts-bank-fees/index.html>

competent and knowledgeable, good listener, experienced, and many more (Al Halbusi et al., 2022). Practically everyone engages in some leadership role at some point of time (Ciulla, 2015). However, in the last two decades, big and trustworthy leaders have indulged in bad decision-making, propping from power discrimination. Financial shenanigans in strongly build organisations like that of Wells Fargo, Toshiba, Tesco, Carillon, Steinhoff, and Wirecard, to name a few recent ones, vouch for the power discrimination and power abuse resulting into billions of dollar losses for the businesses. Participants of FG3 iterated that:

Leaders should objectively evaluate and realize the strengths and weaknesses of their subordinates and refrain from focusing and pinpointing only on their subordinates' shortcomings. It is important to recognize the skill set of other organisational participants and potentialize their strengths for organisational growth.

'Integrity' in individuals is another characteristic that every organisational participant must possess (15.7%). Integrity of organisational participants must be regarded as intrinsically valuable and recognised as a business asset (Koehn, 2005). All FGDs emphasised that:

Everyone should have their own set of principles (e.g. self-control, self-review and self-reflection) which should be used to guide them in making ethical decisions and take appropriate decision.

Each employee must refrain from being emotional but instead should maintain cool, be ethically alert, and be proficient in carrying out their duties despite working under pressure (e.g. superiors' aggressive behavior or unfair treatment by colleagues).

Integrity is beyond ethics (Duggar, 2009), and those with integrity do not fail to develop long-run and trustworthy relationships within or outside the organisation. This indicates that individuals must avoid overriding the rules of responsible business and focus on short-run benefits/profits to bring personal benefit resulting from greed (Becker, 2009).

Besides, 'accountability' and 'fairness' are valued by participants as important characteristics in shaping a good corporate citizenship (12.9% each). Participants indicated that as employees, they need to be accountable for their assigned roles and tasks (FG1) as well as actions and decisions (FG3):

If we make decisions that are unfavorable, we have to be accountable for it.

Findings from FGD also revealed that completing work on time and carrying out managers' orders competently, professionally and independently, even during an emergency situation actually reflect the quality of an accountable person (i.e. good citizen). Participants from FG1 and FG2 suggested that:

Employees should often self-evaluate the adequacy of their contribution to their respective companies for the remuneration(s) received to demonstrate that he/she is a socially responsible individual.

Additionally, 'fairness' can be seen where organisational participants do not coerce their subordinates by thrusting their ideologies (good or bad) to influence the actions/decisions of the others who report to them (FG1). Fairness in peer evaluation should disregard personal grudges to eliminate biasness as:

an individual should demonstrate professionalism and independence so as to be able to ensure equal treatment to all staff.

Assessing such traits of individuals in every level of organisational hierarchy is very important for organisation in their succession planning process.

'Commitment' can be demonstrated when an individual takes his/her own initiatives for self-improvement and self-development (FG1-FG3). The sense of attachment and belongingness to an organisation is an important feature to keep employees motivated as well as to help organisations retain the right talent (Al-Jabari & Ghazzawi, 2019). A participant from FG2 shared that he encourages his employees to constantly improve themselves instead of blaming management for lack of training opportunities. He further said:

To display commitment, it is not merely meeting demands of the organisation but to do what needs to be done even though you are not rewarded for this.

Affective commitment of individuals in an organisation will positively impact the organisational citizenship behaviour (Fu, 2013). Thus, it is applaudable for individuals who voluntarily commit to their work despite lacking tangible returns and help shared organisational virtues.

Participants from all FGDs emphasised that 'transparency' must be present in individuals across the organisation (FG1-FG3) even though it is viewed as least important among others (2.8%). Transparency is a key to organisational success and individual well-being, which is not an easy task (Bernstein, 2014). Participants from both FG1 and FG2 agreed that being transparent to each other in an organisational setting, being open to criticism and in receiving opinions, will motivate employees and help to enhance their commitment to organisation. Emphasis was placed on the role of leaders in demonstrating transparency and instilling the traits in every organisational participant. FG3 participants unanimously agreed that:

Leaders should not be defensive when being questioned.

This might be challenging in a macroeconomic setting and hence answering question such as who must be transparent, what must be made transparent, and how much must be well defined (Roelofs, 1998).

Finally, three participants from FG1 highlighted that 'professionalism' is one of the characteristics that contribute to an individual's virtue (11.4%). It was opined by a participant that:

Employees should always maintain his/her composure and think rationally before acting. Besides that, he/she should carry out his/her responsibilities in a professional way i.e., unfazed by emotions.

Nurturing a good understanding of individual professionalism will enable business growth (Parkan, 2008). Of late, the concept of virtuous professionalism is propagated for accounting professionals to restore financial reporting systems (Lail et al., 2017).

**Collective virtue** *Collective virtue* requires every individual within an organisation to act or behave collectively to indicate that the organisation is a good citizen. Moorman and Blakely (1995) suggest that collective values held by individuals in organisations are most likely to display citizenship behaviours.

All FGDs (i.e. FG1-FG3) indicated that having an ‘ethical culture’ within an organisation encourages and motivates employees to be ethical (26.4%), and this is consistent with the neoclassical approach (Hudea, 2015). Furthermore, Trapp (2011) explains that an organisation can motivate their staff to behave ethically through shared corporate identity, values, reputation, and corporate culture.

‘The practice of involving people in a company and giving them a sense of belonging’ (FG1) was the most popular comment that was reiterated by several others. Apart from the above mentioned:

Holding brainstorming sessions and encouraging openness in the workplace can help build a healthy working environment and cultivate collective virtue among staff. (FG1 and FG2)

Having a good corporate culture will also enhance ethical culture within an organisation. A good corporate culture needs to consider the well-being of employees including promoting a balance between work and personal life. Another study by Lee (2020) attests that an organisation culture that functions well is a good motivation for ethical behaviour through collaboration and collective efforts. Participants from FG2 voiced out their difficulties to juggle between work and commitment to their family. They wished that there was a better support system in their companies with a better understanding from their management in this matter by stating:

There are issues at home that you cannot neglect, yet at the same time, there is no proper support system to lighten the burden. (FG2)

In addition, employees in an organisation are driven by non-monetary factors such as emotions, own beliefs, and relationships with co-workers and superiors (Hudea, 2015). A participant from FG2 explained that when the corporate culture is not conducive for employees’ growth, staff morale will deteriorate where demotivated staff work solely because they are paid to do so (i.e. without passion and commitment):

When staff are demotivated, they aren’t passionate in their work, they just clock-in and clock-out on time for their bosses to see. (FG3)

Hence, having an ‘ethical culture’ driven by compassion will bring a sense of belongingness for organisational participants, eventually reducing incidences of fraud. A study by Simpson et al. (2020) concurred that compassion is important for healthcare workers to provide better care for their patients.

FGD findings revealed that ‘accountability’ a collective basis allows an organisation to be shaped as a good citizen (17.3%). Three participants in FG1 indicated that leaders should be accountable for the work produced by their subordinates and utilise company resources wisely when leading. Four participants in FG1 agreed and added by stating that employees also need to ensure the quality of work produced meets the pre-set standards. Thus, both leaders and employees play their roles collectively and respectfully (towards each other) for an organisation to be a good citizen. Besides the abovementioned, an organisation has a duty towards its stakeholders and society at large (FG1 and FG3). Participants from FG3 shared that they have the responsibilities to cultivate ethical future leaders for the country by emphasising:

We have to create ethical leaders for the betterment of the country.

Indicating a need for an appropriate succession planning and staff grooming. This will also ensure that leaders don’t assume accountability in isolation but collectively with the other staff involved in the process. Such virtues are important for all participants to act in a responsible manner.

All FGs (FG1–FG3) acknowledged that ‘fairness’ in workplace influences employees’ performance and their emotions for a positive working environment (16.4%):

A fair support system should be put in place to ensure that everyone has a career progression opportunity within an organisation.

The leaders’ attitude towards their staff and recognising career advancement opportunities for them without biasness is a key ingredient for employee satisfaction. FG1 participants added by sharing:

Favouritism will spoil a team’s dynamism in an organisation. Therefore, leaders should be fair and avoid having double standards when imposing penalty on staff.

Four participants in FG3 suggested that personalised improvement plans for employees could be established to enforce the value of fairness into the appraisal systems and processes. A fair organisation will retain good employees for the growth of the organisation. Thus, ‘fairness’ is important in shaping good citizenship.

‘Leadership’ is another code identified by FGD participants (10.9%). Findings revealed that leaders of companies are the organisational drivers, decision-makers, and individuals who set objectives and goals. Participants from FG2 shared their views pertaining to the importance of a caring leader, emphasising that as a stand-alone person, one cannot achieve much, but by being a considerate, leaders can be more inspirational, i.e.:

Leaders should take care of your employees because without them, you are nobody.

Thus, leadership ability is important to inspire and influence subordinates directly or indirectly with the main objective of promoting and managing organisational development (Hanapiyah et al., 2016). FG2 participants delineated those leaders



need to trust their subordinates by giving them rooms for making mistakes so they can learn from it. Participants also emphasised that employees should not be frightened of making mistakes instead must be motivated to be transparent about their mistakes and bond with their leaders to build a trusted relationship. When such a culture emerges, employees will be willing to cooperate and contribute collectively as a team member for the progress of the organisation.

Leaders viewed that ‘commitment’ is lacking among employees especially the young generation and needs to be cultivated, i.e.:

the young generation is impulsive in nature, whenever they are not happy with their bosses, they just quit and are not bothered about the repercussions. (FG1)

Another participant from FG1 viewed that commitment from subordinates can be displayed through their attitude, i.e. completing their work before deadline and demonstrating intellectual competence that not only helps self-development but also aims at organisational growth. When leaders and subordinates work towards the common goal, it shall lead to organisational well-being and sustainability through grooming of the younger generation for well-formulated succession plan.

Participants of FG1 highlighted that the value of ‘integrity’ must be instilled in leaders and employees in a collective manner (10%). Employees should uphold integrity in their behaviour and avoid exploiting loopholes in the system or in the organisational controls, for example:

I believe inherently, employees want to do the right thing, but when being pressured to achieve unattainable goals, they resort to taking shortcuts. (FG1)

Leaders should lead by example and emphasise the importance of integrity throughout the organisation. One of the participants of FG2 shared that:

Temptations for bribery will be present and as leader of my organisation, I need to demonstrate my integrity and the same spirit should be present among my subordinates.

Therefore, instilling the culture of integrity within an organisation is important to nurture an organisation as a good corporate citizen.

‘Transparency’ in system is crucial (7.3%) including having appropriate policies and channels for whistle blowing (FG2) so that employees are assured of their safety. Transparency in process and criteria for employee annual assessments and promotion were also highlighted by participants as important to be established within an organisation (FG2). As mentioned by participants from FG3:

Their organisation’s process relating to promotion criteria and process is transparent and this helps to shape good citizenship within the organisation.

Additionally, they shared that exchanging and sharing of information, best practices, and other operational data within the department or cross-department need to be transparent as well (FG3):

Transparency in roles, responsibilities and tasks of individuals, and the reporting channel within an organisation needs to be shared and made known to the staff of the organisation to avoid any dispute. (FG1)

Additionally, participants were highly concerned about the choice made while communicating crucial information regarding the organisation. For example, good information (organisational growth, CSR achievements) is generally hyped, while negative information (company making losses, early retrenchments, strategic changes affecting employees) are *brushed* through leaving the employees sceptical about their future in the organisation (FG1).

A similar frame of mind can be seen across organisational leaders where financial reports do not sync with the real performance, the very reason for companies, that were once considered to be a 'darling', eventually collapsing and leading to billions of dollars losses for the stakeholders, a recent example being the German company Wirecard.<sup>2</sup> On the contrary, the negative effect of transparency is that people fear visibility and refrain from using their creativity because of supervisory monitoring.<sup>3</sup> Therefore, organisations that intend to uphold cultural values must provide psychological safety, ensure trust, and thrust balance power dynamics and collaboration (Bernstein, 2014).

Lastly, FGD findings revealed that cultivating 'professionalism' among staff is important in supporting the shaping of good citizenship within an organisation (5.4%). Participants from FG3 suggested that:

Employees and leaders need to reflect on their actions whether some mistakes can be avoided or areas that can be further improved.

Thus, professionalism as a collective responsibility is more preferred than considering it to be an individual responsibility (Despotidou & Prastacos, 2012). A participant elaborated stating:

It is best to always reflect on what we have done, so that it becomes a habit of thinking before acting. (FG3)

Hence, professionalism can contribute to the reputation of an organisation as being a responsible corporate citizen.

## Quantitative

### Population and sampling

In the second stage of the study, quantitative data was collected using a survey questionnaire. Using purposive sampling technique, respondents were given a self-administered questionnaire which was distributed via 'QuestionPro' to capture their

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<sup>2</sup> <https://www.channelnewsasia.com/news/business/the-rise-and-fall-of-wirecard-12976930>

<sup>3</sup> <https://www.mckinsey.com/business-functions/organisation/our-insights/the-dark-side-of-transparency>

perception on roles of personal and collective virtues on corporate citizenship. As the main aim of this study is to establish the role of personal and collective virtues in enhancing corporate citizenship for Malaysian businesses, employees from different sectors and different company types which include public listed companies, private organisations, and non-governmental organisations were given the questionnaire. Using a 5-point Likert scale measurement, several item measurements from PMI (2018), Hussain (2018), Kaptein (2008a, 2008b), and Davenport (2000) were adopted to operationalise the constructs for the theorised model. Three hypotheses were postulated.

A pre-test and pilot test was conducted before the questionnaire was sent out based on the selection criteria. As the questionnaire was distributed online, a total of 500 employees were given the questionnaire. Out of this total, 350 potential respondents who intended to take the survey had logged in, but only 162 completed the survey. After screening and sorting, it was observed that only 119 responses were complete and usable. Invalid responses were discarded due to missing values and not complying with purposive sampling criteria. Therefore, data from 119 respondents were used to analyse the relationship between variables in the study. As this research uses mixed method where the quantitative analysis was done to confirm and validate the qualitative findings, the small sample is acceptable. Data was analysed using SPSS version 26.

The demographic profile of the respondents is provided in Table 2. The majority of the respondents were from the financial sector (22%) and professional services sector (21%) which were mostly (85%) non-Shariah-compliant. The respondents were quite balanced in terms of gender, but the majority (56%) of them had worked less than 5 years which means that they were at the beginning stage of their career.

## Findings

Table 3 shows that the two dimensions or factors extracted fulfilled the requirements for PCA. Firstly, the Cronbach alpha for all variables in each factor is well above the acceptable level of 0.6 (Sekaran & Bougie, 2010). Secondly, the Kaiser–Meyer–Olkin (KMO) test which indicates the sufficiency of sample size is above 0.5 which was deemed acceptable by Field (2013). Furthermore, all results from Bartlett's test of sphericity are significant which indicate the suitability of the data for factor analysis. Finally, PCA revealed that all the factors extracted explained between 57 and 62% of the variation. In explaining the table, the questions were worded positively for all the variables; hence, a higher score indicates the presence of good and positive virtues at the individual level or at the organisational level. These factors were then used in multiple regression analysis to determine the relationship between personal virtues and collective virtues on corporate citizenship.

Table 4 shows the descriptive statistics for personal virtues and collective virtues among the respondents which were measured by calculating the composite mean for the two dimensions. Personal virtues were measured using 14 items, and 2 items were dropped because of low eigenvalues. Similarly, collective virtues

**Table 2** Demographic profile of the respondents

Demographic profile	% of responses	No. of respondents
<b>Industry</b>		
Education	5.9%	7
Financial services	21.8%	26
Health care	5.9%	7
Manufacturing	11.8%	14
Media & entertainment	9.2%	11
Professional services	21.0%	25
Technology	4.2%	5
Wholesale & retail	12.6%	15
Other	7.6%	9
<b>Type of the organisation</b>		
Listed company (Berhad) Bhd	30.3%	36
Private Limited (Sendirian Berhad) Sdn Bhd	49.6%	59
NGOs	20.1%	24
<b>Size of the organisation</b>		
Large (> 200 employees)	52.9%	63
Medium (> 75 and < 200 employees)	16.8%	20
Small (< 75 employees)	30.3%	36
<b>Shariah compliance</b>		
Non-Shariah	84.9%	101
Shariah	15.1%	18
<b>Gender</b>		
Female	54.6%	65
Male	45.4%	54
<b>Nationality</b>		
Malaysian	99.2%	118
Non-Malaysian	0.8%	1
<b>Highest education</b>		
SPM	5.0%	6
STPM/A-level/diploma	8.4%	10
Degree/professional	68.9%	82
Postgraduate	17.6%	21
<b>Years of working experience</b>		
0 to 5 years	55.5%	66
6 to 10 years	9.2%	11
11 to 20 years	16.8%	20
Above 20 years	18.5%	22
<b>Organisational position</b>		
Lower level (team member)	55.5%	66
Middle level (team leader)	31.1%	37
Top management	13.4%	16
Grand total	100.0%	119

**Table 3** Results from principal component analysis

Factor	No. of items	Cronbach alpha	KMO test	Bartlett's test of sphericity		% of variance explained
				$\chi^2$ (df)	<i>p</i> value	
Personal virtue	12	0.802	0.807	503.943 (66)	0.000	61.653
Collective virtue	12	0.863	0.832	635.994 (66)	0.000	57.444
Corporate citizenship	12	0.930	0.934	1020.458 (66)	0.000	61.969

had 13 items, and 1 item was dropped due to low eigenvalues. Citizenship had originally 12 items, and all the 12 were retained for final analysis. As seen in Table 4, the mean scores ranged between 3.5 and 3.8, representing an above-average perception of virtues present among the respondents. These findings conform to studies by Pies et al. (2014) and Chun (2017) who claim that both individual virtues and collective virtues are important and must complement each other to demonstrate organisations as responsible citizens.

Table 5 shows the correlations among the different dimensions. All the constructs were positively and significantly correlated to each other, with *p* value < 0.01. All variables had strong correlations of above 0.60 with each other. This further confirms the significant role of personal and collective virtues on corporate citizenship.

Using a multiple regression analysis, the study further tried to examine the relationship between the two independent variables — personal virtues and collective virtues on the dependent variable, corporate citizenship. The regression equation depicts the theoretical model tested using multiple regression:

$$Y = \beta_1 X_1 + \beta_2 X_2 + \varepsilon$$

where  $X_1$  indicates personal virtues,  $X_2$  indicates collective virtues, and  $Y$  is the dependent variable, corporate citizenship. Table 6 provides the results from the regression analysis.

As noted from Table 6, some interesting findings are evident. It is found that both personal virtues ( $p=0.001$ ) and collective virtues ( $p=0.0000$ ) have a positive and significant effect on corporate citizenship. We thereby support  $H_1$  and  $H_2$ . It is interesting to note that the coefficient is higher for collective virtues ( $\beta=0.595$ ) compared to personal virtues ( $\beta=0.252$ ), supporting our third hypothesis  $H_3$  that collective virtues have a more significant effect on corporate citizenship compared to personal virtues.

**Table 4** Descriptive statistics

	No. of respondents	Mean	Std. deviation	Variance
Personal virtue	119	3.8	0.5079	0.258
Collective virtue	119	3.5	0.6508	0.424
Corporate citizenship	119	3.7	0.7582	0.575
Valid No. (listwise)	119			

Table 5 Correlation matrix

		Personal Virtue	Collective Virtue	Corporate Citizenship
<b>Personal Virtue</b>	Pearson Correlation	1	.612**	.616**
	Sig. (2-tailed)		0.000	0.000
	Covariance	0.258	0.202	0.237
	N	119	119	119
<b>Collective Virtue</b>	Pearson Correlation	.612**	1	.749**
	Sig. (2-tailed)	0.000		0.000
	Covariance	0.202	0.424	0.370
	N	119	119	119
<b>Corporate Citizenship</b>	Pearson Correlation	.616**	.749**	1
	Sig. (2-tailed)	0.000	0.000	
	Covariance	0.237	0.370	0.575
	N	119	119	119

\*\* Correlation is significant at the 0.01 level (2-tailed)

**Table 6** Results from multiple regression analysis

Model	Unstandardised coefficients		Standardised coefficients	<i>t</i>	Sig	Collinearity statistics	
	<i>B</i>	Std. error				Beta	Tolerance
Constant	-0.085	0.335		-0.252	0.801		
Personal virtues	0.376	0.111	0.252	3.396	0.001	0.626	1.598
Collective virtues	0.693	0.086	0.595	8.017	0.000	0.626	1.598

\*Dependent variable: corporate citizenship

Compared to the studies by Peterson (2004) and Wang et al. (2016) who found that personal virtues play a key role in organisational commitment to citizenship, our study finds collective virtues are more important for corporate citizenship (Norman, 2011). Our studies concur with the findings of Fricker (2010) and Hannah and Avolio (2011) who emphasise the importance of collective virtues in organisations. In summary, both the qualitative and quantitative findings are aligned to show that personal virtues and collective virtues play a significant role in an organisation in terms of corporate citizenship.

## Discussion

An aspect of ethical behaviour that seems to be making a strong comeback in academic circles today relates to virtue theory indicating the importance of each organisational participant in demonstrating ethical values and practices (Wang et al., 2016). The result of this study provides evidence that both personal and collective virtues are significant for organisations to emerge as good citizens. Good corporate citizenship indicates the roles of individuals in the organisation to look beyond rules and compliance, to demonstrate ethical individualism which then forms an ethical culture, a key attribute in organisations as well as in the communities in which they operate (Carroll, 1998; Norman, 2011). While ethical corporate culture is the complete ecosystem to strong corporate governance (Licht et al., 2005), culture binds people instead of enforcement of rules. Culture, therefore, involves values, behaviour, beliefs, attitudes, and philosophies as well as ethics.<sup>4</sup> It thus involves the actual behaviour of the organisation and its top people, claims David Tyler, Chairman, J Sainsbury.

Oriented training programmes on ethics are pertinent for financial companies to create awareness on whistleblowing (Suh & Shim, 2020) and are a basis for viable and resilient investment opportunities based on clientele needs (Smi-mou, 2020). An emerging commitment of each employee is central to building a collective virtuous environment as a move towards enhanced corporate

<sup>4</sup> <https://www.frc.org.uk/getattachment/3851b9c5-92d3-4695-aeb2-87c9052dc8c1/Corporate-Culture-and-the-Role-of-Boards-Report-of-Observations.pdf>

citizenship (Peterson, 2004). Hence, it can be emphasised that moral commitment of leaders characterising transparency and accountability is the road to organisational success and corporate citizenship (Valor, 2005; Lewis, 2014; Al-Jabari & Ghazzawi, 2019).

Interestingly, some researchers have claimed that ethical issues would be less likely for *Shariah*-compliant companies (following religious philosophies in business) due to the high importance placed on religious values. Contrary to expectations, Alsaadi et al. (2013) found that *Shariah*-compliant companies subject to *Shariah* screening processes did not show propensity to conduct activities in a more ethical and/or transparent manner. Similarly, the corporate ethical identity (CEI) embraced by *Shariah*-compliant companies did not reveal exciting outcome neither (Said et al., 2013). It is quite evident that corporate citizenship is undermined due to human greed and personal gains backed by lack of appropriate monitoring by the watchdogs. Therefore, a framework is proposed for an ethics self-evaluation toolkit as a move to human governance.

The concept of human governance was introduced by Prof Arfah Salleh from Putra Business School, Malaysia, who believes that governance is more about personal values, motivations, and human influence that drives the organisation.<sup>5</sup> In order to reach a state of high level of integrity, it is important to re-emphasise the need to be ethical. Ethics, although not defined in extant literature, has associated words such as responsibility, trust, fair, respect, care, and citizenship. Simple ethics monitoring techniques are implemented by organisations such as observation of employees, internal audits, external audits, surveys, reporting systems, and investigations. Al Rawi et al. (2019) also include monitoring techniques such as management philosophy and operating style, organisation structure, methods of assigning authority and responsibility, board of directors ethical commitments, human resource policies and procedures, risk assessment, and monitoring. However, ethics is often related to rigidity, law, enforcements, ordeal, and harsh monitoring process which leads to dismay. In order to prevent unethical issues and make ethics harmonious, we need to look at ethics beyond ethics.

The findings also put in context the pillar of CARE (comprehend, apply, and report) in Malaysia (MCCG, 2017), which refers to the spirit of governance culture. Both personal and collective ethics are relevant to build a strong governance culture. This also concurs with Salleh and Ahmad (2010) who argues that personal values drive a corporation, thus necessitating the human factor of governance (Asaduzzaman & Virtanen, 2016). Also, there is an increasing shift from shareholder to stakeholder perspective when it comes to business transactions (Palladino & Karlsson, 2018). Since employees are part of the stakeholders, they are also citizens of organisations that are instrumental for business success. Ethical culture is a pertinent component in displaying stakeholder concerns for a business.

<sup>5</sup> <https://putrabusinessschool.edu.my/what-is-hg/>



## Concluding remarks and theoretical contribution

Being a good corporate citizen with collective and personal virtues embedded within an organisation is viewed as utmost important because employees spend most of their time at their workplace besides their home. A motivating environment with supportive leaders will affect the formative ethical behaviours within an organisation, and this is indicated by the importance of accountability and integrity demonstrated by employees and leaders collectively and individually. The process of ensuring a good corporate culture to instil good citizenship includes the importance of having a fair, transparent, and professional working atmosphere in an organisation.

The study accords Aristotle's virtue ethics theory, where he explained the fixed and habitual nature of human beings. Aristotle noted that human behaviour is influenced by that nature (Hursthouse & Pettigrove, 2016). As such virtue ethics theory is regarded as normative ethics that governs the emotions of ethical actions. This was used to explain moral failures during the global financial crisis (Chun, 2017; Moore, 2012). The findings also delineate elements of integrity, transparency, fairness, commitment, accountability, and professionalism which embodies the virtue ethics when drawing up the modern governance system that leads to desirable social outcomes.

In conclusion, the qualitative approach using FGD reveals that the two emerging themes and eight codes are intertwined and are required to develop a good corporate citizenship. We answer our first research question by emphasising that ethical pursuits are more important in comparison to the other virtue attributes. The other attributes had varying degree of importance between personal and collective virtues. We answer the second research question using the quantitative approach. Empirical evidence showed that both collective virtues and personal virtues are important for corporate citizenship, but collective virtues impact corporate citizenship more than personal virtues.

Embracing human governance through an ethics self-evaluation toolkit (Subramaniam et al., 2022) could possibly be a starting point to improve ethical culture and demonstrate corporate citizenship. The study provides a better understanding of corporate citizenship through a normative approach by incorporating virtue ethics into an organisation setting using two different aspects of individualism and collectivism. Finally, the rule-based mechanism of ethical behaviour has proven to be ineffective in curtaining corporate failure without adequately addressing the importance of ethics and virtues within an organisation agenda. This study also supports the normative claim of Davenport (2000) by incorporating virtues, both personal and collective, as indicators to measure corporate social performance of an ethical citizen from a stakeholder's perspective. In short, the normative orientation enables a corporation to engage in holistic transformation of good character among its employees, eventually improving stakeholder protection and corporate sustainability.

## Limitations of study and scope for future research

Despite the appropriateness of the sample size in the study, 119 responses may not adequately represent the population of all corporate participants from all sub-categories such as geographical areas, age group, gender, and type of organisation.

For future research on corporate citizenship, more normative arguments on virtues with citizenship behaviour of individuals and organisations should be empirically tested to further establish a causal relationship. This study also identified the characteristics of personal and collective virtue that can be further exploited for more pragmatic implication in professional and educational development for corporations. Finally, one important consideration for future research could be to examine the differentiating effect of moderating factors such as industry, country, gender, and type of organisations as significance of relationship between corporate citizenship and virtues may vary across different industries.

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## Declarations

**Ethics approval** Approval for this study was granted by the Nottingham University Business School Malaysia Research Ethics Committee (Ref. NUBS-REC-2020–14). The procedures used in this study adhere to the tenets of the 1964 Declaration of Helsinki.

**Consent to participate** Informed consent was obtained from all participants included in the study.

**Conflict of interest** The authors declare no competing interests.

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