Understanding factors of ethical culture towards SME performance: Transparency matters

Afzal Izzaz Zahari
School of Management, Universiti Sains Malaysia,
11800 USM Pulau Pinang, Malaysia
Email: afzalizzaz@usm.my

Sharifah Norzehan Syed Yusuf *
Accounting Research Institute, Universiti Technology MARA,
40450, Shah Alam, Malaysia
Email: shari893@uitm.edu.my

Siti Masitah Ashar
Faculty of Business, Accountancy & Social Sciences,
Universiti Poly-Tech Malaysia, Malaysia
Email: sitimasitah@uptm.edu.my

Dewi Izzwi Abdul Manan
Faculty of Business, Accountancy & Social Sciences,
Universiti Poly-Tech Malaysia, Malaysia
Email: dewi@uptm.edu.my

Fauziah Yusof
Faculty of Business, Accountancy & Social Sciences,
Universiti Poly-Tech Malaysia, Malaysia
Email: fauziah_y@uptm.edu.my

* Corresponding Author

Abstract
Purpose: Small and medium enterprises (SMEs) are important as they drive most of nations market economy around the world helping small and medium sized businesses. The aim of this study is to evaluate the impact ethical culture using factors of clarity, supportability and transparency on the performance of small and medium enterprises (SMEs) in Malaysia. Data was analysed using PLS Path-modelling (SEM) with the latest SmartPLS software as the method of analysis.
Design/Methodology/Approach: Data for this research was collected from SMEs business owners, directors and managers in Malaysia. A total of 162 questionnaires were obtained in this study. The study examines factors of ethical culture which consists of clarity, supportability and transparency. SmartPLS was employed for structural equation modelling to analyse the relationships between ethical culture and performance.
Findings: The results show that transparency strongly influence business performance showing that it is important to promote transparent ethical values in any business operated organisation. Our findings reveal the importance of having a transparent business operations in tandem of improved performance.
Research Limitations/Implications: While the study provides valuable insights into the impact of ethical culture on the performance of SMEs in Malaysia, there are certain limitations

to be acknowledged. The sample size of 162 questionnaires may be considered relatively small, and the generalisability of the findings to all SMEs in Malaysia might be limited. Additionally, the study focuses on specific factors of ethical culture; clarity, supportability, and transparency, leaving room for further exploration of other dimensions.

Practical Implications: The findings of this study hold significant practical implications for SMEs in Malaysia. Business owners and managers can leverage the insights to cultivate and enhance ethical culture within their organisations. Emphasising clarity, supportability, and transparency has a possibility to contribute to improved performance outcomes. Implementing ethical practices not only aligns with societal expectations but also enhances the overall reputation and sustainability of SMEs.

Originality/Value: This study adds original value to the existing literature by specifically exploring the relationship between ethical culture and performance in the context of SMEs in Malaysia. The focus on clarity, supportability, and transparency as key dimensions of ethical culture contributes to further understanding of how these factors influence overall business performance. The use of Structural Equation Modeling (SEM) and SmartPLS software enhances the empirical findings and provides an enhanced analysis framework.

Keywords: Small and Medium Enterprises (SMEs), Ethical Culture, Performance, Malaysia, Structural Equation Modeling (SEM), Clarity, Supportability, Transparency.

Introduction

SMEs play a pivotal role in Malaysia's development, fostering economic equity across all societal strata. Data on SMEs underscores their significant contribution to national economies, particularly in generating extensive employment opportunities (Nwachukwu & Ogbo, 2012; Gamba, 2019; Nure, Bazini, & Madani, 2020). Given these insights, it is imperative for SMEs to enhance their performance to fully unlock their business potential. This study investigates various factors within ethical culture to discern their impact on the overall business performance of Malaysian SMEs.

The ethical culture, as outlined in previous works of literature, emphasises the interplay between the formal and informal systems within an organisation, influencing either the support or contradiction of ethical behaviours (Treviño, Butterfield, & McCabe, 1998). The components covered in the ethical culture questionnaire can cover areas such as the role of top management, organisational incentives for ethical conduct, penalties for integrity breaches, and adherence to rules and regulations (M. Kaptein, 2008; Thoms, 2008; Kalshoven et al., 2011; Schnackenberg & Tomlinson, 2016; Altamuro et al., 2022). The researchers propose that their measurements of ethical culture offer an enhanced evaluation of its impact towards organisational performance. In this case, evaluating its impact on SMEs business performance. However, subsequent studies delve into the perceived distinctions between ethical culture and ethical climate, exploring this topic further would be indeed be an opportunity for future studies (Denison et al., 2003; M. M. Kaptein, 2011; Ma'amor, Ann, Munir, & Hashim, 2012; Silvija & Ksenija, 2012; A. I. Zahari, Said, & Arshad, 2019).

Transparency and information constitute crucial factors within the corporate governance, influencing competitive advantage (Carney, 2005). Listed companies in Mexico shows that when they show more information improving transparency, they gain certain competitive advantage over their competitors (Briano Turrent & Rodríguez Ariza, 2012). Transparency warrants prudent and accurate accounting practices, operational activities, comprehensive organisational disclosure, and timely revelation of any conflicts of interest among employees, directors or internal and external stakeholders. Additionally, voluntary disclosure is seen as a transparency measure that can enhance operational performance. Research has consistently

demonstrated the positive and substantial impact of transparency and performance on financial outcomes (Berggren & Bernshteyn, 2007; Haat, Rahman, & Mahenthiran, 2008; Parris, Dapko, Arnold, & Arnold, 2016). This study strengthens such findings through empirical research examining the impact and potential transparent practice would have on business optimal performance.

This study examines on how elements of ethical culture shape the business performance of Malaysian SMEs. Another note, the approach of this study offers a perspective from an economic point of view of a developing nation. Furthermore, it reflects previous works of literature and empirical evidence regarding the perception and application of ethical culture factors, encompassing clarity, supportability, and transparency. The significance of this study lies in its potential to reveal how the successful implementation of organisational practices, coupled with their correlation to performance, can fortify competitive advantages, positioning SMEs as sustainable future and resilient players in the broader economy (Zutshi, Mendy, Sharma, Thomas, & Sarker, 2021).

Resource Based View Theory

In the realm of Small and Medium Enterprises (SMEs), the Resource-Based View (RBV) theory is often considered well-suited for evaluation (Barney, 1991). The RBV theory focuses on the internal resources and capabilities of an organisation, emphasising how they contribute to competitive advantage and superior performance (Rose, Abdullah, & Ismad, 2010). For SMEs, which may have limited resources compared to larger counterparts, understanding and leveraging internal resources effectively is crucial (Roostika, 2019). Such industries in study, indicated that these SMEs are required to be more agile and resilient especially when having limited resources.

RBV suggests that unique and valuable resources, such as human capital, organisational culture, and innovation capacity, can be sources of sustained competitive advantage. Studies of various companies around the world shows that organisational culture affects the internationalisation proclivity of international new ventures which would then influence overall performance (Kumar & Sharma, 2018; Yang et al., 2021). In the context of SMEs, where flexibility and adaptability are key, the RBV theory allows for a detailed examination of how these internal resources contribute to the overall performance and success of the organisation. By applying RBV, researchers and practitioners can assess how SMEs strategically utilise their internal resources to navigate challenges, respond to market changes, and achieve sustainable growth (Moore & Manring, 2009). This theory provides a framework to evaluate the distinctive strengths and capabilities of SMEs, offering valuable insights for enhancing their competitive position and overall organizational performance.

Literature Review

Ethical Culture

Small and Medium Enterprises (SMEs) involving ethical culture areas of research hold particular significance. These investigations into the cultural fabric of SMEs, exploring the values and principles that underline their ethical stance (M. Kaptein, 2008; Thoms, 2008; Kalshoven et al., 2011; Schnackenberg & Tomlinson, 2016; Altamuro et al., 2022). Understanding and fostering a positive ethical culture within SMEs is crucial not only for upholding moral standards but also for influencing organisational performance (Thoms, 2008). Through having strong levels of ethical culture can contribute to the creation of a work environment that improves levels of trust, integrity, and employee well-being within SMEs (A. Zahari, Said, & Arshad, 2019; Zainal, Hashim, Salleh, Ariff, & Mohamad, 2022) As SMEs

often operate in close-knit settings due to their business construct, the impact of ethical culture on interpersonal relationships and overall organisational dynamics becomes even more pronounced. By scrutinising the factors of ethical culture in the context of SMEs, researchers aim to provide insights that can empower these enterprises to navigate ethical challenges, enhance their performance, and contribute positively to the broader business landscape.

Ethical culture refers to the overarching cultural values ingrained within an organisation and is reinforced by ethical principles (Heugens, Kaptein, & Oosterhout, 2006; Huberts, Kapteinm, & Lasthuizen, 2007; M. Kaptein, 2008). Ethical culture refers to the set of values, beliefs, norms, and practices within an organisation that guide the behaviour of its members towards ethical conduct and decision-making (Suh et al., 2018). Previous works of literature has suggested that maintaining a strong levels of ethical culture is crucial for enhancing organisational performance (Gorondutse & Abdullah, 2016). Similarly, a higher level of ethical cultural values is believed to have a positive impact on the organisational climate, leading to improvements in employees' working conditions (Silvija & Ksenija, 2012). This highlights the importance of studies focusing on ethical culture, as a stronger ethical culture is associated with a reduced occurrence of unethical conducts that directly improves the business performance (Shjaan Abalala, Islam, & Alam, 2021).

In the context of Malaysian SMEs, the development and status of ethical culture can be characterised by a number of perspectives. While many SMEs in Malaysia may stress on ethical conduct and integrity in their operations, there are also challenges and areas for improvement. One justification for this status is the cultural diversity and influences present in Malaysia (Mohd Mustamil, 2010). The Malaysian society is multicultural, with various ethnicities, religions, and social norms coexisting (Vasudevan et al., 2023). This diversity can impact the interpretation and application of ethical values within SMEs, leading to differing perspectives and practices across organisations.

The overall thing that can be said her is that the further examination of ethical culture within Small and Medium Enterprises (SMEs) emerges as a vital avenue for understanding and shaping the dynamics of these enterprises. The significance lies not only in upholding moral standards but also in the potential influence it can exert on organisational performance. The connection between ethical culture, interpersonal relationships, and overall organisational dynamics is investigated in the context of SMEs, where tight relationship settings amplify the impact. As researchers delve into the values and principles underlining the ethical stances in SMEs, they strive to offer further insights that empower these enterprises. Fostering a positive ethical culture within SMEs not only contributes to a work environment of trust, integrity, and employee well-being but also equips them to navigate ethical challenges, enhance performance, and play a positive role in the broader business landscape enabling them to be sustainable and resilient (Das, Rangarajan, & Dutta, 2020; Islam, Maideen, Abd Wahab, binti Ya'akub, & Latif, 2022) The cumulative insight gained from these ethical culture studies provides a roadmap for SMEs to thrive ethically and sustainably in the unpredictable environment of the business world.

Business Performance
Organisational business performance in Small and Medium Enterprises (SMEs) is intricately influenced by a myriad of factors encompassing both internal and external dimensions (Veliu & Manxhari, 2017). The need, willingness, ability, and possibility factors play an important role in shaping the trajectory of a firm within the SME landscape. These elements are not only tied to the business owner's motivations but also extend to the broader environment in which

the firm operates. The business owner's intrinsic drive and motivation are significant internal factors that impact the firm's performance (C. Wang, Walker, & Redmond, 2007). However, the external factors, often beyond the business owner's control, contribute to a dynamic and sometimes unpredictable business environment had shown that some studies examined SMEs dynamic capabilities during the pandemic (Weaven et al., 2021). These external factors can include economic conditions, market trends, and regulatory changes. The interplay of these internal and external factors introduces a layer of complexity, influencing the rate of firm development in SMEs.

Moreover, the dynamic nature of small business operations is reflected in the adaptive behaviour of business owners. As research suggests, small business owners tend to adjust their aspiration levels based on their experiences (C. Wang et al., 2007). This adaptive response can result in fluctuations in the rate of firm development. The motivations and aspirations in light of practical encounters implies that SMEs may recalibrate their goals and strategies to align with evolving circumstances. Mirroring the research subject of ethical conduct, when there are strong levels of ethical culture in the organisation, the business owners or managers will have a more positive outlook in their reality thus having the potential impact towards performance. The complex nature of SMEs' organisational performance is linked to a combination of internal and external factors as stated in previous studies (C. Wang et al., 2007; Veliu & Manxhari, 2017; Weaven et al., 2021). The need, willingness, ability, and possibility factors create a complex interplay that significantly influences the trajectory of SMEs. The adaptive nature of small business owners, as indicated by the adjustment of aspiration levels in response to experiences, adds another layer of dynamism to the SME landscape (Palanisamy, Chelliah, & Muthuveloo, 2022). Recognising and navigating these factors are essential for SMEs to not only survive but thrive in the ever-changing business environment.

Hypotheses Development

Clarity

The concept of clarity within an organisation pertains to how well employees understand the utilisation of the company's assets and the expected behavioural norms (M. Kaptein & Wempe, 2002; Heugens et al., 2006; Huberts et al., 2007; Webb, 2012). However, the presence of clear procedures does not exhibit a significant impact on organisational behaviour, as indicated by the study results. Previous research has consistently highlighted that clarity contributes to organisational efficiency, emphasizing its importance in fostering a conducive work environment (Gargantini, Daly, Sherlock, & Lazebnik, 2022). The variation in ethical values concerning clarity may stem from diverse societal perspectives on ethics, underscoring the various nature of ethical considerations within different cultural contexts.

Given the varied impact of clarity on different facets of organisational functioning, we hypothesise that the presence of explicit procedures alone may not be sufficient to drive substantial improvements in overall business performance. Instead, we state that a comprehensive understanding are critical factors in fostering a conducive organisational climate. This hypothesis suggests that will significantly contribute to enhanced business performance and the overall effectiveness of its workforce. Leading to following hypothesis :

H1: Clarity is positively related to the levels of business performance

Supportability

Supportability holds a crucial role in influencing the integrity climate within an organisation (Saha, Shashi, Cerchione, Singh, & Dahiya, 2020). Supportability in an organisation refers to

the collective commitment to organisational well-being and mutual respect among individuals, engaging a more positive and supportive work environment that influences the organisational performance (Sarwar, Ishaq, Amin, & Ahmed, 2020; Waheed & Zhang, 2022) By actively supporting and promoting supportability in the organisation, it can shape the employees experience and climate positively. For instance, promoting supportability in ethical behaviour, where instances of unethical conduct are openly addressed rather than concealed, contributes to a more environment that is supportive. This, in turn, directly enhances the working climate within the organisation. An overall positive ethical culture, as highlighted, directly correlates with an improved overall organisational climate, making them work harder for their organisations (Trevino, Butterfield, & McCabe, 1998; Treviño et al., 1998; Al Halbusi, Williams, Ramayah, Aldieri, & Vinci, 2021).

In the context of business performance, the significance of supportability becomes evident. When organisations actively support ethical values, it not only enhances workers perception and experience but also contributes to a positive work environment where employees are more likely to uphold the principles and values of the organisation (Z. Wang & Xu, 2019). The employees will hold that their work is meaningful and further encouraged to do better. This, in turn, can positively impact overall business performance, creating a culture of trust, accountability, and ethical conduct. Therefore, understanding and fostering supportability within ethical culture values emerge as essential components for organisations seeking to enhance their integrity climate and, consequently, elevate their business performance. Therefore, we hypothesize that a strong commitment to supportability within ethical culture values will serve as a positive influence in elevating business performance. Showing that :

H2: Supportability is positively related to the levels of business performance

Transparency

Transparency in the workplace pertains to employees openly expressing their attitudes, rooted in their cultural norms and inherent actions (Webb, 2012; Ruiz-Palomino, Martínez-Cañas, & Fontrodona, 2013; Metwally, Ruiz-Palomino, Metwally, & Gartzia, 2019; Asatiani, Hämäläinen, Penttinen, & Rossi, 2021). This practice is considered a fundamental aspect of organisational culture, where transparency becomes embedded in the natural conduct of individuals within the workforce. It is widely perceived as a potent antidote to unethical behaviours such as shirking, lazy, not incentivised, abusive, deviant and corruption, with numerous studies highlighting transparency as a pivotal factor in preventing such negative behavoiurs (Morehead, 2007; Pulay, 2014).

However, the influence of transparency on organizational effectiveness extends beyond mere disclosure. The decision of employees to act against such negative behaviors is a complex process influenced by the prevailing levels of ethical culture within the organisation (Huberts et al., 2007; Kolthoff, 2016). Simultaneously, promoting and fostering high levels of ethical values within the organization is expected to shape and improve the overall organisational climate, thereby positively impacting the values and conduct of its employees leading them to produce better work with improved productivity (Silvija & Ksenija, 2012). This highlighted relationship between transparency and organisational effectiveness states the various role transparency plays in shaping the ethical landscape and, consequently, influencing business performance. Therefore, we hypothesise that transparency, as an important element of ethical culture, will serve as a catalyst for elevating business performance in organisations. Stating the final hypothesis:

H3: Transparency is positively related to the levels of business performance

Methods

The research study employed surveys as a method, providing an opportunity to measure and gain a deeper understanding of the diverse impacts that ethical culture factors can exert on business performance (Scapens, 1990; Creswell, 2003; Harvard Newsletter, 2015). This approach proves particularly advantageous in quantitative research, where ordinal scales strengthen the empirical findings (Creswell & Poth, 2018). Scholars across various fields have acknowledged the benefits of quantitative research methodologies.

This study adopted a cross-sectional non-experimental design, yielding a sample size of 162 from the 500 listings was purchased and sourced from an SME-related resource base. Email contacts were obtained from the resource base containing different organisations, creating an underlying opportunity to distribute the questionnaires through digital means (Nayak & Narayan, 2019). The unit of analysis for this study was the business owners and people in positions such as directorship, senior managers, manager and junior managers of SMEs in Malaysia, as they possess the most relevant experience to provide insightful responses. Likert scaling was employed, utilising a scale with a midpoint for increased reliability and optimal research outcomes across all items measuring the research variables (Joshi et al., 2015).

The survey questionnaires, totalling 500, were distributed to respondents selected through purposive sampling. However, only 162 questionnaires proved usable and suitable for data analysis, resulting in a 32.4 percent valid response rate. The collected responses underwent evaluation using SPSS and Smart PLS version 4.0. Through pathway validation and use of G-Power, the amount of respondents received were also enough to satisfy the minimum requirements of the sample (Faul et al., 2007).

Measurement

In establishing the construct measurement of culture, three fundamental dimensions within it which are clarity, supportability, and transparency are the establishment that an environment where ethical principles are upheld and organisational effectiveness is paramount. The clarity dimension is dedicated to ensuring clear communication of ethical guidelines, providing explicit instructions for proper authorisation, defining responsible use of shared resources, establishing transparent procedures for financial asset handling, and communicating a framework for managing conflicts of interest. These elements collectively enhance awareness and adherence to ethical standards, contributing to an organizational culture characterised by integrity and accountability.

Supportability, as another dimension, focuses on assessing the alignment of individuals within the organisation with its best interests, adherence to existing norms and standards, mutual respect among members, dedication to organisational values, and the promotion of a collaborative mindset. This dimension emphasises the significance of fostering a collective commitment to the overall well-being of the enterprise, contributing to a positive and supportive work environment, and cultivating a cohesive organizational culture built on shared values and goals. Lastly, the transparency dimension is dedicated to assessing the likelihood of discovering and addressing prohibited actions within the organization, promoting an open and honest reporting culture, evaluating the effectiveness of communication channels for reporting ethical concerns, gauging employee trust in the organisation's ability to address its potential impact on business performance, and ensuring transparent and effective resolution processes.

Clarity refers to the degree to which ethical guidelines, instructions, and procedures are clearly communicated and understood within an organisation. It encompasses the clarity of ethical behaviour guidelines, instructions for obtaining authorisation, definition of responsible use of resources, transparency in financial procedures, and clarity in conflict management frameworks (M. Kaptein, 2008; Thoms, 2008; Kalshoven et al., 2011; Schnackenberg & Tomlinson, 2016; Altamuro et al., 2022). Supportability relates to the level of alignment, commitment, and mutual respect among individuals within the organisation towards its best interests and values (M. Kaptein, 2008). It includes the extent to which individuals align with organisational goals, adhere to existing norms and standards, demonstrate mutual respect, dedication to organisational values, and exhibit a collaborative mindset. Transparency refers to the openness, honesty, and effectiveness of communication and processes within an organisation, particularly regarding ethical matters (M. Kaptein, 2008). It involves the likelihood of management discovering and addressing prohibited actions, the organisational culture surrounding the reporting of unethical behaviour, the effectiveness of communication channels for reporting prohibited actions, the level of trust employees has in the organisation to address ethical violations, and the transparency and effectiveness of the organisational response to reported prohibited actions.

Together, these dimensions as shown in Table 1 form a comprehensive ethical culture guideline context that not only emphasizes adherence to ethical guidelines but also enables the opportunity to inquire on the positive and supportive organisational concepts.

Table 1: Items of Variables

Dimensions	No	Item (Scaling from strongly disagree to strongly agree)	References
Clarity	F1	Are ethical behavior guidelines clearly communicated in your organisation?	
	F2	How clear are instructions for obtaining authorization, promoting transparency?	
	F3	Does your organization define responsible use of public equipment ethically?	
	F4	How transparent are procedures for handling financial assets in your organisation?	(M. Kaptein, 2008; Thoms, 2008; Kalshoven et al., 2011; Schnackenberg & Tomlinson, 2016; Altamuro et al., 2022)
	F5	Is the framework for managing conflicts clear to ensure ethical navigation?	
Supportability	G1	To what extent do individuals in your organisation align with its best interests?	
	G2	How serious is the adherence to existing norms and standards in your organisation?	
	G3	Rate the mutual respect among individuals, contributing to a positive work environment.	
	G4	How dedicated are employees to organisational values, ensuring a supportive culture?	
	G5	How collaborative is the mindset among employees for shared responsibility?	
Transparency	H1	How likely is management to discover and address prohibited actions in your organisation?	

	H2	Describe the organisational culture regarding openness and honesty in reporting unethical behavior.	
	H3	How effective are communication channels for reporting prohibited actions in your organization?	
	H4	To what extent do employees trust the organisation to address ethical violations?	
	H5	How transparent and effective is the organisational response to reported prohibited actions?	
		Item (Measured from far below target to far above target)	
Business Performance	P1	Nature of the Capital Investment for the last 3 years	(Veliu & Manxhari, 2017)
	P2	What is the trend of your customers for the last 3 years?	
	P3	To what degree has your business achieved its most important goals?	
	P4	The level of profits the business has raised for the last 3 years	
	P5	Have other outlets (or growth) been opened up since they began this business?	
	P6	Degree of expansion of the business from its earlier initial size	
	P7	In the last 3 years, has the business introduced products or services that were new	
	P8	The extent of the business market share for the last 3 years	

Source: Authors' own design using adaptation and improvements of past studies

The items used in the questions reflect the dimensions of clarity, supportability, and transparency by examining various aspects of ethical culture within an organisation. For clarity, the questions inquire about the clarity of ethical behaviour guidelines, authorisation instructions, responsible use of resources, transparency in financial procedures, and clarity in conflict management frameworks, assessing the organisation's effectiveness in communicating and defining ethical standards and procedures. Supportability is reflected in questions concerning the alignment with organisational interests, adherence to norms and standards, mutual respect, dedication to values, and collaborative mindset among employees, indicating the level of collective commitment and support within the organisation. Transparency is evident in questions addressing the likelihood of management discovering prohibited actions, organisational culture regarding reporting unethical behaviour, effectiveness of communication channels, employee trust in the organization's response to ethical violations, and transparency in the organizational response to reported actions, highlighting the organisation's openness, honesty, and effectiveness in addressing ethical concerns.

The assessment of business performance in this study encompasses various aspects related to the capital investment nature, customer trends, goal achievement, profit levels, business expansion, product or service innovation, and market share over the past three years (Veliu & Manxhari, 2017). The examination of the capital investment nature delves into understanding the financial commitments and strategies employed by the business during this period. Customer trends are scrutinized to identify patterns and shifts in the customer base, providing insights into market dynamics. The degree of goal achievement gauges the success of the business in reaching its most significant objectives. Profit levels over the past three years serve

as a key indicator of financial success, while the exploration of opened outlets or business growth assesses the company's expansion initiatives. The degree of expansion from the business's initial size, introduction of new products or services, and the extent of market share contribute to a comprehensive evaluation of business performance. This multifaceted approach ensures a thorough understanding of the business's trajectory and success factors over the specified period.
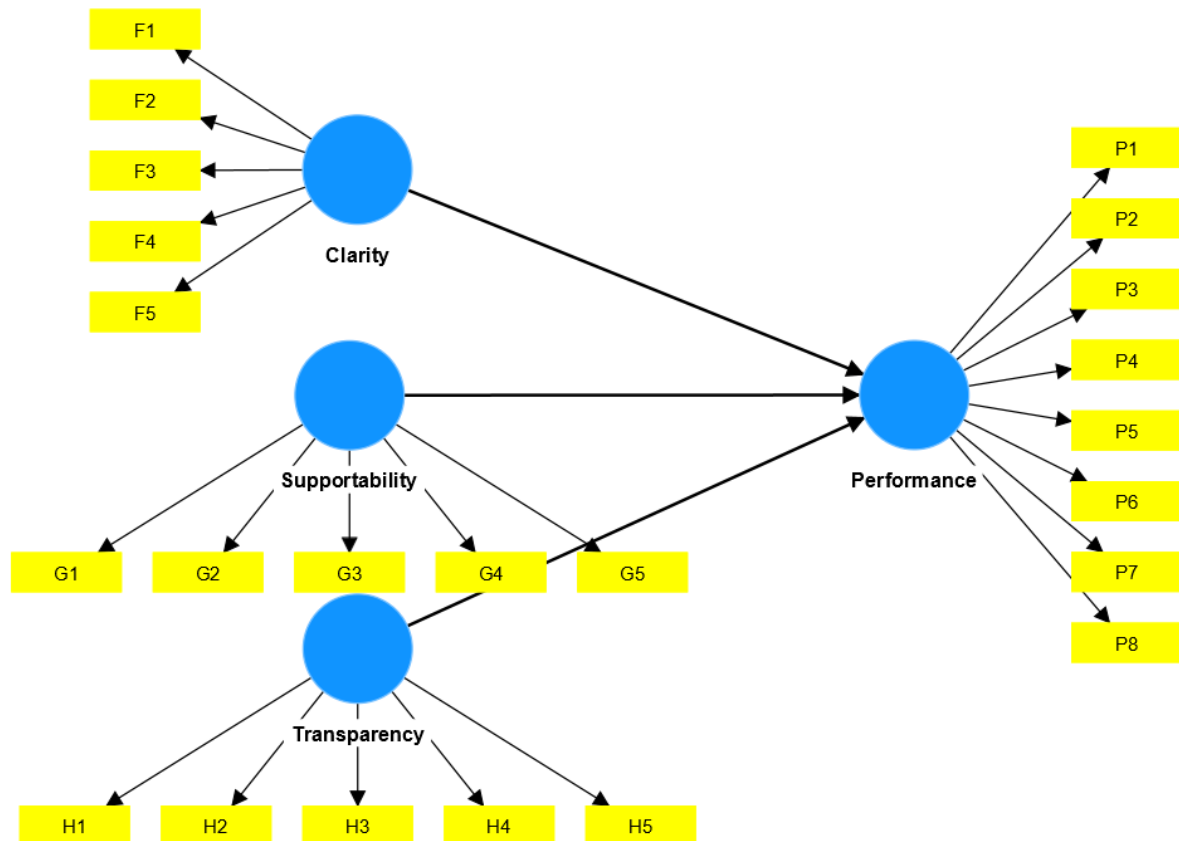

Figure 1: Designed Structural Model
Source: Authors own assessment

Findings

The demographic profile of the respondents in this study of Table 2 reveals a balanced gender distribution, with 72 females and 90 males, constituting a total of 162 participants. In terms of age, the majority falls within the 41 to 50 years category, comprising 71 individuals, followed by 31 to 40 years with 54 participants, and 20 to 30 years with 37 respondents. The qualification distribution shows that a significant proportion, 121 respondents, hold degrees, while 36 have completed master's degrees, and 5 possess PhD qualifications. Regarding positions, the participants are distributed among different roles, with 29 serving as directors, 62 as junior managers, 15 as managers, and 56 as senior managers. In terms of experience, the majority, 56 participants, have more than 15 years of experience, followed by 41 individuals with 11 to 15 years, and 65 with less than 5 years of experience. These demographic insights provide a comprehensive overview of the diverse participant characteristics, laying the foundation for a nuanced analysis of the study's findings.

Table 2: Demographic Profiles

Gender	
Female	72
Male	90
Total	162
Age	
20 to 30 years	37
31 to 40 years	54
41 to 50 years	71
Total	162
Qualification	
Degree	121
Masters	36
PhD	5
Total	162
Position	
Director	29
Junior Manager	62
Manager	15
Senior Manager	56
Total	162
Experience	
11 to 15 years	41
Less than 5 years	65
More than 15 years	56
Total	162

The acquired data yields important results, substantiating the research hypothesis. Examination of the factor loadings in the table indicates values exceeding >.40, signifying a substantial representation of the underlying construct (Wong, 2013). The subsequent table detailing construct reliability and validity underscores the overall data's reliability and validity constructs, with Cronbach's alpha (>0.70), composite reliability (>0.40), and average variance extracted (AVE) (>0.50) meeting the requisite criteria (Ringle, Da Silva, & Bido, 2015). The assessment of discriminant validity, as gauged by the Heterotrait Monotrait (HTMT) ratio in the table, reveals values lower than 0.90, affirming minimal correlation between variables and establishing valid discriminant validity. These comprehensive analyses not only affirm the soundness of the data but also validate the reliability and validity of the constructs under scrutiny, reinforcing the robustness of the study's findings.

Table 3: Factor Loadings

	Clarity	Supportability	Transparency	Performance
F1	0.873			
F2	0.856			
F3	0.941			
F4	0.914			
F5	0.843			
G1		0.925		
G2		0.894		

G3	0.927		
G4	0.953		
G5	0.934		
H1		0.802	
H2		0.822	
H3		0.878	
H4		0.854	
H5		0.979	
P1			0.871
P2			0.922
P3			0.91
P4			0.883
P5			0.921
P6			0.883
P7			0.782
P8			0.786

Table 4: Construct Validity and Reliability

	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
Clarity	0.932	0.95	0.948	0.785
Supportability	0.959	0.971	0.968	0.859
Transparency	0.929	0.938	0.939	0.563
Performance	0.902	0.954	0.936	0.684

Table 5: Path Coefficient

	Beta	T-statistics	P values
Clarity -> Performance	0.031	0.297	0.766
Supportability -> Performance	0.142	1.156	0.248
Transparency -> Performance	0.709	9.534	0.000

The provided table displays the path coefficients, beta values, t-statistics, and p-values for the relationships between clarity, supportability, transparency, and performance. In the context of clarity, the path coefficient is 0.031, with a t-statistic of 0.297 and a p-value of 0.766. This indicates a negligible and statistically insignificant relationship between clarity and performance. For supportability, the path coefficient is 0.142, the t-statistic is 1.156, and the p-value is 0.248, suggesting a moderate but not statistically significant association with performance. Notably, transparency demonstrates a substantial and statistically significant relationship with performance, as evidenced by the high path coefficient of 0.709, a t-statistic of 9.534, and a low p-value of 0.000. In summary, while clarity and supportability show limited impact on performance, transparency emerges as a emerging factor that significantly influences business outcomes in terms of performance.

Discussion and Conclusion
The results from the table's path analysis offer valuable insights into the relationships between clarity, supportability, transparency, and business performance. A notable observation is the

connection between clarity and business performance, indicating a negligible and statistically insignificant relationship. This was in opposite relations as compared to findings of previous studies (M. Kaptein & Wempe, 2002; Heugens et al., 2006; Huberts et al., 2007; Webb, 2012). Supportability shows a moderate but not statistically significant association with business performance opposing the findings of previous works of literature (Sarwar et al., 2020; Waheed & Zhang, 2022). There a number of factors that would contribute such results in the context of Malaysian environment. In the context of Malaysian social norms, the hesitancy or reluctance to provide sufficient levels of clarity within organisations may be influenced by cultural factors and traditional business practices (Mansor, 2022). In those studies, there were emphasis on the requirement to transform cultural thinking in order to achieve their objectives.

Malaysian culture places a significant emphasis on respect for authority and hierarchy, and there might be a tendency to avoid explicit guidelines to maintain a sense of flexibility or adaptability within the organisational structure (Abu Bakar & Connaughton, 2019). Additionally, there could be a cultural inclination towards indirect communication, where expectations are implied rather than explicitly stated. Moreover, in some organisational settings, leaders may perceive that providing excessive clarity could be interpreted as a lack of trust in the competence of employees. This mindset might stem from a traditional hierarchical structure where employees are expected to implicitly understand their roles and responsibilities. The fear of micromanagement or the desire to foster a more flexible work environment could also contribute to the preference for ambiguity over clarity.

The most significant finding is related to transparency, which demonstrates a substantial and statistically significant relationship with business performance aligning itself to the results of past studies (Webb, 2012; Ruiz-Palomino et al., 2013; Metwally et al., 2019; Asatiani et al., 2021).. This aligns with the expectations that organizations fostering transparency in their ethical practices tend to experience improved business performance. The presence of clear guidelines and communication channels contributes to a culture where adherence to ethical principles is emphasised, positively influencing overall business performance. This echoes and reflect prior research findings and underscore the important role of transparency in promoting positive outcomes within organisations. The empirical evidence provided in this study reinforces the significant relationship between clarity, supportability, transparency, and positive business performance.

Transparency, a key dimension of ethical culture values, is intricately linked to fostering an open and honest environment within an organisation. It involves the disclosure of unethical behaviours rather than concealing or covering them up, thereby promoting an atmosphere of clarity and accountability. This commitment to transparency has a direct impact on the integrity climate within the organisation, influencing employees to align with ethical principles and conduct (A. I. Zahari et al., 2019). A positive ethical culture, characterized by transparency, is anticipated to contribute to enhanced levels of trust, integrity, and adherence to organisational values, ultimately shaping overall business performance positively.

Conversely, transparency emerges as a highly significant factor influencing business performance in the Malaysian context. This finding suggests that organisations in Malaysia benefit significantly from fostering transparency in their ethical practices, leading to improved business performance. The transparency of ethical values, decision-making processes, and communication channels appears to play a pivotal role in shaping positive outcomes within the Malaysian business landscape. This underscores the strategic importance of transparency as a key driver for enhancing business performance aligned to the nation's main objective of national growth.

In conclusion, the exploration of ethical dimensions such as clarity, supportability, transparency and their impact on business performance within Malaysian SMEs provides

valuable insights for advancing sustainable business practices. While clarity and supportability may not exhibit statistical significance in influencing business performance, this understanding prompts a unique and context-specific approach. Recognizing the important role of transparency, as evidenced by its substantial and statistically significant relationship with business performance, is crucial in the journey towards sustainable business practices. This recognition aligns with the broader global sustainability agenda, emphasising transparency as a cornerstone for ethical decision-making and responsible business conduct. By prioritising and enhancing transparency in ethical practices, Malaysian SMEs can contribute to the creation of a sustainable future. This strategic alignment not only fosters positive business outcomes but also positions these SMEs as ethical and responsible players in the dynamic landscape of sustainable business practices.

Limitations of the study

While this study contributes valuable insights into the impact of ethical culture on the performance of small and medium enterprises (SMEs) in Malaysia, certain limitations must be acknowledged. Firstly, the research relies on self-reported data from SME business owners, which may introduce response bias and social desirability bias. The study's cross-sectional design also poses limitations in establishing causation, as it captures only a portion of the relationships between ethical culture and performance at a specific point in time. Additionally, the study focuses on selected dimensions of ethical culture, namely clarity, supportability, and transparency, and does not encompass a broader spectrum of potential influencing factors. Future research could explore a more extensive range of variables to provide a comprehensive understanding of the complex dynamics between ethical culture and SME performance in the Malaysian context.

Implications of the study

The findings of this study carry significant implications for SMEs in Malaysia and beyond. The results of the influence of ethical culture on performance highlights the importance of fostering a positive ethical climate within organizations. Business owners and leaders should prioritise the promotion of clarity, supportability, and transparency to enhance overall business performance. The study's emphasis on the role of support and transparent operations highlights actionable areas for improvement. Practically, organizations can implement training programs, ethical guidelines, and communication strategies to enhance these dimensions of ethical culture. Policymakers and industry stakeholders can leverage these insights to develop initiatives that support SMEs in growing ethical cultures, ultimately contributing to the sustainable development of the SME sector in Malaysia and similar economies.

Theoretical and practical implications

Resource-Based View (RBV) theory suggest that the dimensions of clarity, supportability, and transparency within ethical culture can be considered valuable organisational resources that contribute to sustained competitive advantage and superior performance (Dutta et al., 2022). As such behaviour would be able to promote a more competent organisation or in this context a more competent SME. According to RBV, firms that effectively leverage these dimensions of ethical culture are more likely to develop unique capabilities and resources that are valuable, rare, and difficult to imitate, thereby enhancing their competitiveness and long-term sustainability (Denney, 2014). Practically, for current SMEs, understanding and cultivating clarity, supportability, and transparency within their organisational culture can lead to numerous benefits. It can develop a positive work environment, enhance employee morale and commitment, improve decision-making processes, mitigate risks of ethical lapses and

misconduct, strengthen stakeholder trust and relationships, and ultimately, drive business performance and success in a competitive market landscape. Through highlighting and investing in these dimensions of ethical culture, SMEs can position themselves for long-term growth and resilience.

Data Availability Statement
All data used for this project are available on request from the corresponding authors. The data are not publicly available due to involving sensitive information discussed during the interview. Selected sections can be requested in order to not compromise the privacy of the research participants.

Statements on Compliance with Ethical Standards
The author(s) declare that they have no conflict of interest. All procedures performed in studies involving human participants were in accordance with the ethical standards of the institutional and/or national research committee and with the 1964 Helsinki declaration and its later amendments or comparable ethical standards. Informed consent was obtained from all individual participants included in the study.

Declaration of Conflicting Interests
The author(s) declared no potential conflicts of interest with respect to the research, authorship, and/or publication of this article.

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