Business Ethics Practices of an Indonesian Family Business Corporation in the Digital Era: A Case Study

Yunita Andi Kemalasari, Erlinda N. Yunus[1]

Abstract

This study aims to reveal the ethical practices in the workplace and the support of the organization in encouraging ethical behavior. A survey was conducted of 786 employees from 131 strategic business units of one of the largest Indonesian family-owned enterprises. The results of the study show that the majority of the respondents believe honesty is often practiced, while more than half of the respondents are aware of ethical misconduct practiced by their employer or colleagues. The majority of the respondents expressed their concerns to top management or other employees in the organization, but less than half were satisfied with the results. This study contributes to the theory and practice by providing evidence of practices of ethical behavior in an emerging country.

Keywords: Ethical Behavior, Organizational Support, Indonesia, Family Business

1. Introduction

Family-owned enterprises have a long history of contributing to the development of an economy. They contributed more than 70 percent of the global GDP (Osunde, 2017) and will represent 40 percent of the world's largest firms by 2025 (McKinsey, 2016). Their support for the development of an economy is more significant in emerging countries, where family business could be the most dominant type of business. A family business is reported to own

---

[1]Yunita Andi Kemalasari (yun.ppm@gmail.com) and Erlinda N. Yunus are from Jakarta, Indonesia. An earlier version of this paper was presented at the 2019 joint conference of Colleagues in Jesuit Business Education (CJBE) and the International Association of Jesuit Schools of Business (IAJBS) at Santa Clara University.

a substantial share of large companies in India (70-80 percent), Latin America (70-85 percent) and in Southeast Asia (80-90 percent) (Björnberg et al., 2014).

Indonesia, as one of the fastest growing nations in Asia (World Bank, 2019), has also benefited from the family business' contribution to its economy. Family-owned enterprises comprise the majority of Indonesian business. As McKinsey (2016) reported, more family businesses are growing in the past years (i.e., 65 percent as compared to 42 percent in 2016) and are expecting a notable increase in 2020 (i.e., 39 percent as compared to 16 percent globally).

Literature has abundant research about the family business and its performance (Mazzi, 2011; Wagner et al., 2015); however, family firms have unique values that set them apart from other enterprises. Studies found that family business has shared values of loyalty and honesty (Blodgett et al., 2011) and emphasizes moral conduct more than other types of business (Vasquez, 2018). Nevertheless, studies examining the practices of ethical behaviors are scarce (Vasquez, 2018), while ethical behaviors need to be managed effectively and firms need to implement policies and systems that encourage ethical behaviors (Stead et al., 1990; Jacobs et al., 2014; Nedkovski et al., 2017).

This study aims to reveal the practice of ethical behaviors of employees of one of the largest Indonesian family-owned enterprises and examines the company's support for ethical behaviors. The research questions of this study are as follows: 1) to what extend is ethical behavior practiced by employees of one of the largest Indonesian family-owned enterprises? 2) to what extend does the company support the employees' ethical behaviors? It replicates the study of Johnson (2015), who surveyed 674 employees in the United Kingdom (U.K.) Through data exploration, this study provides an empirical framework of factors determining employees' ethical behaviors.

The paper is organized as follows. The next section, Section 2, synthesizes prior studies regarding ethical behavior in an organization, as well as organizations' support for employees' ethical behaviors. Section 3 describes the research methodology, including the sample, data collection process, and data analyses. Section 4 displays the results of the study, followed by the discussion. This last section will also provide avenues for future research.

2. Literature Review

Ethics is one of the most critical issues in organizations (Ambrose et al., 2014). Johnson (2019) described the unique challenges of organizational ethics, the forms and basis of ethical choice, as well as ethical actions apart from other forms of decision making and relationships. Organizational ethics apply moral

standards and principles in organizational relationships.

As stated by Stead et al. (1990), employees' decision to behave ethically or unethically is determined by individual and situational factors and may be related to personality, decision making, development system, and external reinforcement. Moreover, gender could also be an important factor for determining ethical behavior where women are more sensitive to ethical values than men (Collins, 2000).

2.1 Business Ethics

Studies such as Davidrajuh (2008) argued that personal relationships could influence business decision making. This model has particular relevance in some countries in Asia, where personal relationships are part of everyday business practices and have an impact on the ethical decision-making process.

2.2 Ethical Behavior in Organizations

There are individual and situational factors that influence employees' decisions to behave ethically at work, such as individual personality and social factors, ethical philosophies and decision ideologies, ethical decision history, organizational factors, and external factors (Stead et al., 1990).

Johnson (2015) has considered four indicators of an ethical culture, including management behavior, communication of ethical standards, responsible business conduct, and enforcement of ethical standards. In order to manage ethical behavior, firms need to develop a meaningful code of ethics, provide ethics training, reinforce ethical behavior, and also create a structural mechanism to deal with ethics (Stead et al., 1990).

Previous studies related to ethical behavior argued that to enforce ethical behavior among employees, organizations required suitable performance measurement, performance assessment, and reward systems. Another important organizational variable that influences ethical behavior is the development system. Research in ethical behavior strongly supports the conclusion that if ethical behavior is desired, performance measurement, assessment, and reward systems must be altered to influence ethical behavior (Miceli et al., 2009; Jacobs et al., 2014). The systems can also help to facilitate and support the implementation of ethics in the organization (such as communication channels and internal hotlines), to investigate and correct errors, as well as to monitor and follow up (Miceli et al., 2009). Organizations can encourage each organizational element to contribute to an organizational environment based on ethical principles (Johnson, 2019).

Furthermore, organizations need to carefully consider that all systems should support employees' ethical behaviors since even a small scale misconduct or unethical actions could jeopardize the whole system and in turn the whole organization (Davis and Rothstein, 2006). Previous studies found two main causes of unethical behavior: the behaviors of superiors and the absence of corporate policy (Ekin-Tezölmez, 1999). Based on empirical research, there is a relationship between perceptions of managers' behavioral integrity and employees' attitudes toward job satisfaction, organizational commitment, as well as satisfaction with leaders in the organization (David and Rothstein, 2006).

While encountering any misconduct performed by others at the office, employees might decide to report the unethical behaviors or keep silent. If they perceive that their manager or superior would not accept any complaints or such reports, they will restrain themselves from speaking up (Miceli et al., 2009). However, the organization could actually gain many benefits from their reporting action. As Micheli et al. (2009) argued in their study, if the organization accepts the complaint and corrects the errors, it can save the reputation of the organization, save potential legal costs that arise, strengthen the organizational culture and employees' commitment to the organization, and reduce the negative impact on a wider community.

2.3 Organizational Supports for Employees' Ethical Behaviors

In order to boost and further enforce ethical behaviors among employees, organizations need to provide related systems and policies. These supports could be in the form of a thorough code of conduct, relevant training, incentives (either financial or non-financial), and a particular performance appraisal (Miceli et al., 2009; Jacobs et al., 2014). That way, organizations can ensure that their employees strive for ethical behaviors and report any unethical actions that happen in their surroundings.

Previous studies have agreed that a strong and positive response to ethical failure can increase employee satisfaction and commitment to the organization, resulting in a more positive attitude than if an ethical failure had not occurred (Ambrose et al., 2014). Social support, self-compassion, and self-affirmation can help the emotional management of employees who have been morally brave but experience an organizational response that is not supportive (Comer and Sekerka, 2018). There are several policies and actions that the organizations can implement (Miceli et al., 2009), which start when employers seek and select employees before these candidates are hired by the organizations, provide

training and development to reduce mistakes (such as discrimination and sexual harassment), and provide financial incentives to employees who become whistle-blowers (in the form of cash bonuses, salary increases in the merit system, or other financial rewards).

In the human resource management cycle, performance appraisals are often used as instruments for targeting organizational or managerial activities. Communication and feedback are carried out during the performance appraisal process. In addition, during this performance appraisal process, employees and their superiors also agree on work goals or objectives, agree on a basis for promotion and salary decisions, and discuss employee goals and careers. Related to appraisal, a sense of justice is important for employees, whose perceptions of fairness and justice can trigger long-term effects on organizational outcomes (Jacobs et al., 2014).

In organizations, internal whistleblowing systems such as confidential hotlines can be used for the disclosure of unethical practices (Micheli et al., 2009). Corrective actions can provide opportunities for employees to verify their interpretations of errors (Kaptein, 2011). As it is a challenge for organizations to ensure that employees take action proactively, these organizations use a self-correction capacity rather than face any consequences from their stakeholders (Kaptein, 2011).

2.4 Ethical Values in Family Business

Vazquez (2018) argued that family business and non-family business have differences in the dynamics of business ethics. In a family business, business mission and values provide direction in supporting global business and the application of principles of sustainability (Blodgett et al., 2011). The main sources behind the ethical dynamics are usually from family interests, values, and types of social interaction (Vazquez, 2018). Businesses are believed to be a vehicle that can provide careers, security, and a place for family members in the society (Miller et al., 2008; Blodgett et al., 2011). Shared values such as loyalty, respect, honesty, and trust, and ownership can also determine the culture of a family business (Haugh and McKee, 2003).

Based on Blodgett et al. (2011), in general, family businesses in the United States reveal that they have higher ethical values as compared to those of non-family businesses and international companies.

Research on family business ethics is scarce, however, and further research on the topic is needed. Contributions are needed to develop our understanding of business ethics and the family business (Vazquez, 2018).

3. Methodology

This study aims to examine the practice of ethics in an Indonesian family-owned corporation. The corporation (hereafter referred to as FOC) is a public enterprise engaged in shipping, transportation and logistics services. The company was founded in 1964 and became one of the fastest growing family-owned corporations in Indonesia. FOC has subsidiaries in the regional and domestic markets, covering ship operators, warehousing, land transportation, and other similar services.

This study employed a survey instrument designed by the Institute of Business Ethics (Johnson, 2015). That organization has studied the ethical practices of employees in the U.K., since 2005. The current study used the instrument since it comprehensively covers ethical practices at work and thus fits the purpose of the study. The design of the study is further explained below.

3.1 Unit of analysis, population, and sample

This study surveyed the ethical behaviors of employees and their perception of the organization's support of ethical behaviors. As such, the unit of analysis is at the individual level. We conducted a survey of FOC employees using convenience sampling, stratified based on gender, managerial level, tenure, and education as to represent the whole population. The number of full-time employees of the corporation is 3,477 employees, spread over 131 companies nationwide. After three weeks of data collection (i.e., the duration granted by the corporation), this study gathered 786 usable responses (22.6% response rate).

3.2 Survey procedure

At the beginning of the study, the researchers requested official permission from the FOC management. The corporate secretary of the corporation at the headquarters provided assistance to the researchers in identifying employees who fit the criteria of the study. The corporate secretary further helped to contact each employee by email, which contained a brief description of the purpose of the study and a link directed to the online questionnaire.

The questionnaire was comprised of three sections: the first section asked for the respondents' profile, the second section was related to the ethical behaviors of the respondents and their colleagues, while the final section was related to the organizational support to the ethical behaviors as perceived by the respondents. The full questionnaire is available upon request to the authors.

The survey was voluntary and took approximately 15 minutes to complete.

The current study offered a token of appreciation to the respondents (in the form of shopping vouchers, which were drawn for five winners). Since FOC only allowed three weeks for the data collection, the survey was closed after that period and resulted in 22.6% response rate.

3.3 Data analysis

The study was exploratory in nature, as such, it predominantly used descriptive statistics. We further performed follow-up analyses to provide a contrast of ethical behaviors among employees based on gender, education, managerial level, and tenure.

4. Results

This study obtained 786 usable data after a three-week data collection. Albeit drawing from one family-business corporation, the respondents ranged across education, job title, tenure, subsidiary, as well as geographical location. The profile of the respondents is listed below.

Table 1. Profile of Respondents (n = 786)

|	*n*	*%*
Gender		
Male	523	66.5
Female	263	33.5
Education		
High school graduate or equal	164	20.9
College graduate*	163	20.7
Bachelor's degree	411	52.3
Master's degree	47	6.0
Doctorate degree	1	0.1
Job Title		
Staff	470	59.8
Supervisor, section head	169	21.5
Manager, department head	103	13.1
General manager, division head, branch manager	33	4.2
Director	11	1.4
Tenure		
<1 year	40	5.1
1 to <3 years	104	13.2
3 to <5 years	88	11.2
5 to <7 years	106	13.5
7 to <10 years	89	11.3
10+ years	359	45.7

*Graduate from academic program less than 4 years

Johnson (2015) categorized ethics at work into three broad aspects, that is, attitudes, experience, and support. This study followed the categorization and selectively measured the employees' ethical behaviors. The results are displayed below.

4.1 Attitudes toward ethics

At work, employees often perform routine tasks on a daily basis. They rarely question the normality of the situations and regard this as good practice. This study revealed the employees' perceptions of common practices in their workplace.

Figure 1 displays the response to the acceptability of nine work-related practices. A majority (i.e., more than 70%), of the respondents perceived the practices as unacceptable. The strongest opinion was charging personal entertainment to company expenses (97.7% viewed this as unacceptable), whereas the most acceptable was using the internet for personal use during work hours (70.4% viewed this as unacceptable).
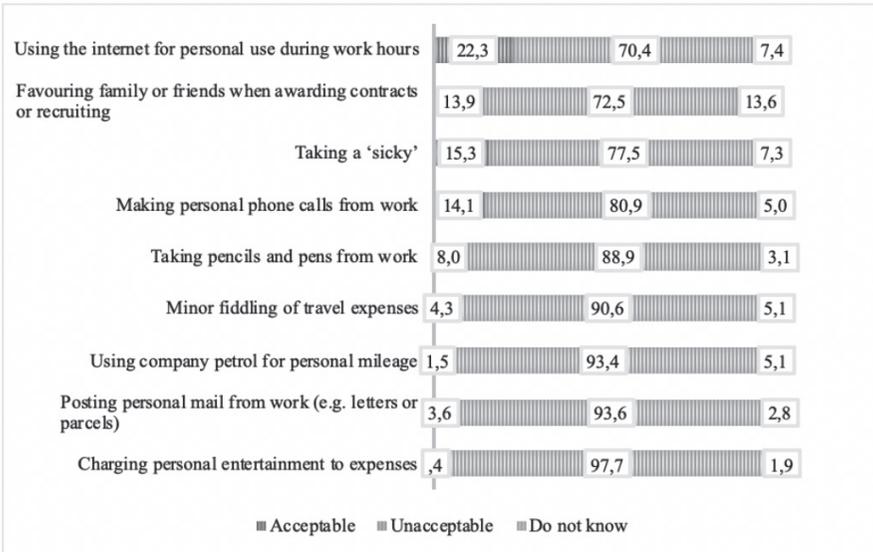
Figure 1. Acceptability of Common Workplace Practices (in percentages)

Table 2. Results of Cross-Tabulations

	Gender	Education	Job Title	Tenure
Using the internet for personal use during work hours		*	*	*
Favouring family or friends when awarding contracts or recruiting		*	*	
Taking a 'sicky'			*	*
Making personal phone calls from work	*			
Taking pencils and pens from work				*
Minor fiddling of travel expenses	*			
Using company petrol for personal mileage	*			*
Posting personal mail from work (e.g. letters or parcels)				
Charging personal entertainment to expenses				

Note: * *significant at p<0.05. Chi-square analysis was performed.*

This study explored the likelihood of the employees' basic profile in differentiating the perceptions of ethical behavior. We cross-tabulated the afore-mentioned workplace practices across gender, education, job title, and tenure. The results are displayed in Table 2.

The attitude towards using the internet for personal use during work hours differs among employees with different levels of education, level of job title, and tenure. For education and job title, there was no clear pattern across levels; however, the longer the employees work for the organization, the more they perceive the internet usage for personal affairs as unacceptable. Similar patterns established among education and job title for the second practice, that is, favoring family or friends when awarding contracts or recruiting. The higher the education level, as well as the higher the structural level, the more the respondents perceived that practice negatively.

Furthermore, the study measured the respondents' attitudes towards petty fiddling. Petty fiddling is minor or small theft or corruption at a company. Figure 2 displays the employees' opinion towards getting money dishonestly. More than 50% of the respondents were against petty fiddling, except for two statements, i.e.: petty fiddling is inevitable (43.3% of respondents) and there is no real difference between fraud and a bit of expense fiddling (11.0%). The majority of the respondents (83.7%) disagreed that altering the financial report

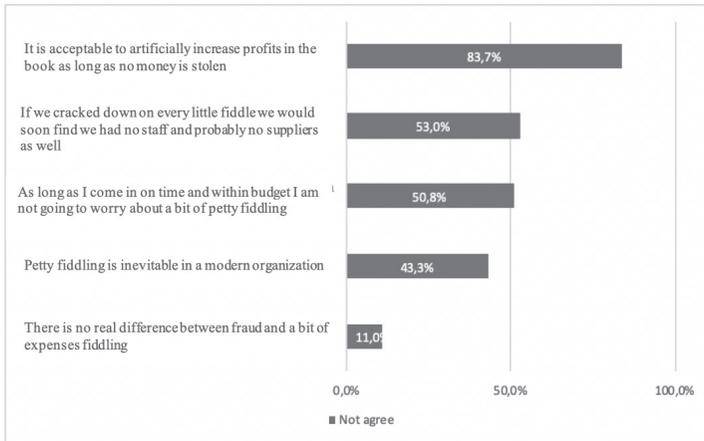of the organization was justifiable if no money is stolen.

Figure 2. Attitudes towards Petty Fiddling (% Who Disagree)

Table 3: Attitudes to Petty Fiddling

DV = Attitudes to Petty Fiddling	BETA	t	p
Gender	0.271	4.211**	.000
Education	-0.038	-1.051	.294
Job Title	-0.117	-3.508**	.000
Tenure	0.032	1.840	.066

$R^2 = 0.096$

$F_{(4,487)} = 12,994^{**}$

*unstandardized B is reported

** significant at p<0,001

This study performed a regression analysis to assess the relationship between the employees' differences (i.e., gender, education, job title, and tenure) and their attitudes towards petty fiddling using a 6-point Likert scale. The results are presented in Table 3. The overall effect of the employees' profile was significant ($F_{(4,487)}$ = 12,994, p<0.001), yet the four control variables merely

explained less than 10% of the variation of the attitude. Of the four control variables, gender and job title negatively influence the attitudes. In other words, female respondents were more negative towards petty fiddling as compared to males. Moreover, the higher the level of education or job title, the more adverse the employees feel towards petty fiddling.

4.2 Experience of ethics

The attitude towards ethics measures both the intention and perception of the employees related to ethical behavior in the workplace. Oftentimes, the employees perceive something as bad; nevertheless, they still conduct the behaviors. As such, it is pertinent to assess the real ethical actions of the employees. This sub-section revealed the ethical behaviors that the employees experience.

Figure 3 depicts the likelihood of employees practicing honesty in their workplace. The results are displayed in a bar chart –as opposed to a pie chart– for a stronger visualization. Slightly more than half of the respondents (50.3%) acknowledged that they practiced honesty in their daily work while the remaining (49.7%) either practiced less frequently or not sure.
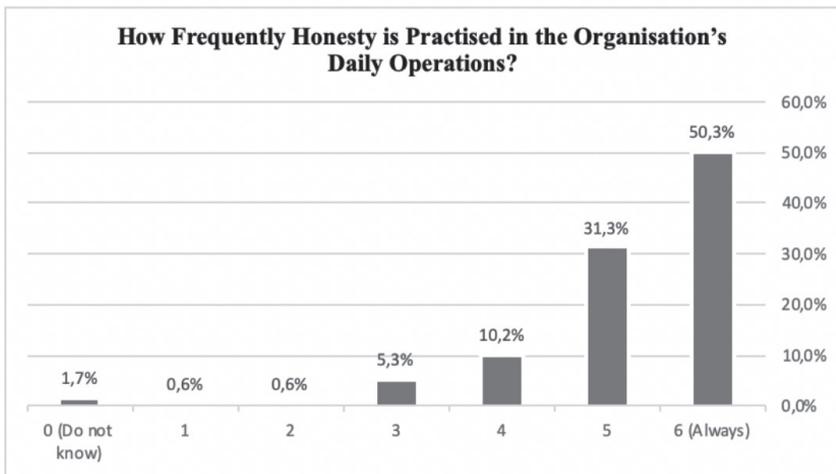

Figure 3. Honesty in the Workplace

The respondents further assessed their awareness of misconduct by their colleagues or employers. Figure 4 shows the results. More than half of the
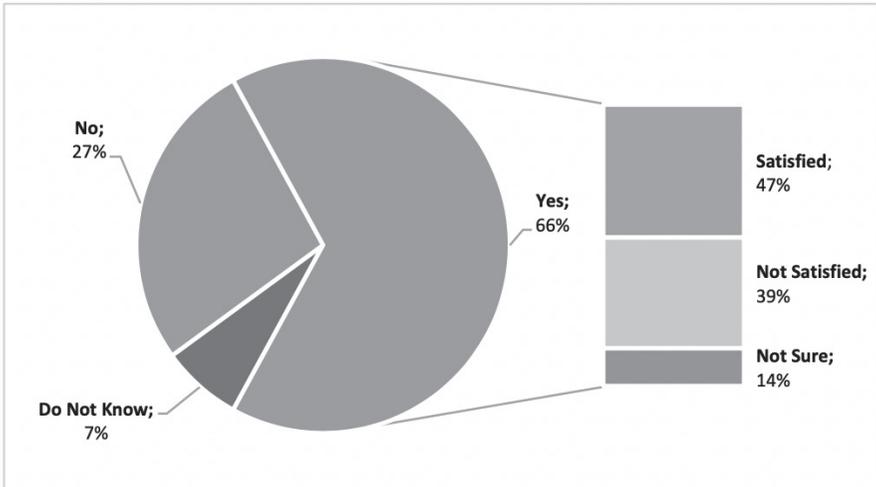
respondents (56%) reported that they were aware of unethical behaviors performed by their workmates. Figure 5 further lists the types of misconduct that happened in the workplace. The most common practices that the respondents observed were inappropriate, unethical, or unfair treatment in the workplace while stealing and bullying/harassment were the least common (that is, reported by 6% and 3% of the respondents who were aware of the misconduct).
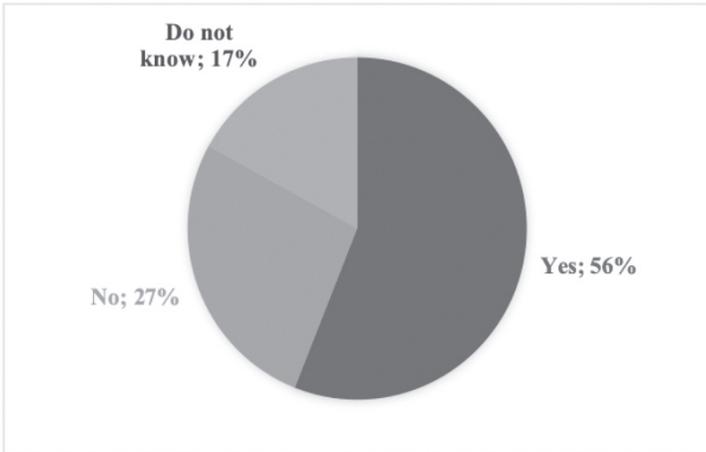
Figure 4. Employee Awareness of Misconduct
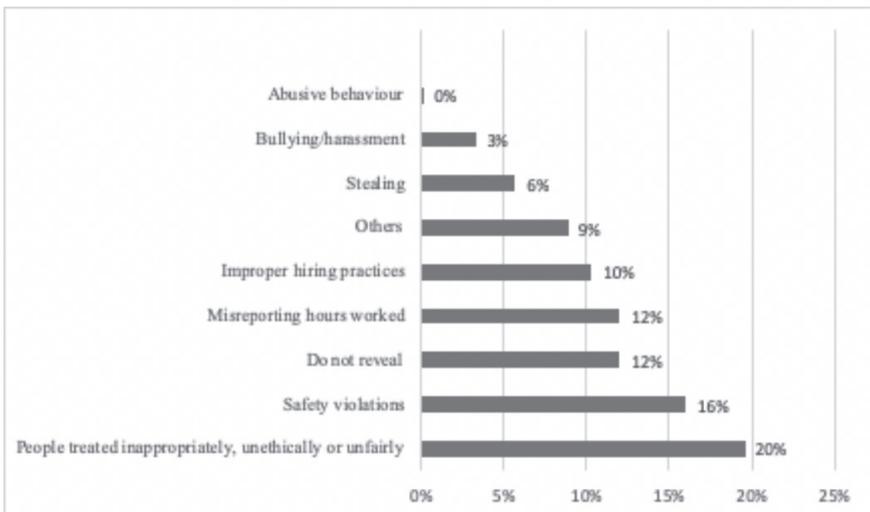

Figure 5. Types of Misconduct

Figure 6. Employees Raising Concerns about Misconduct

For those respondents who were aware of misconduct, the majority (66%) raised concerns and reported the situation to their colleagues or employers. Merely 27% kept the observations to themselves. However, the results of the report were not always satisfying. The bar chart of the pie chart in Figure 6 shows that less than half of those reporting were satisfied with the results, while the remaining were either dissatisfied or not sure.

4.3 Organizational support

To support ethical behaviors, organizations establish their policies and systems and operationalize them. Some organizations are perceived to be stronger in enforcing ethical behaviors, while others are less so. At the FOB, employees encountered systems and programs to promote ethical behaviors. Not all employees, nevertheless, were aware of these systems or programs.

Figure 7 shows the employees' familiarity with the company's programs. The majority of the respondents (i.e., more than 70%) knew that these four programs were in place. The company's written standard was the most familiar to the respondents (92.6% agreed that the program existed).
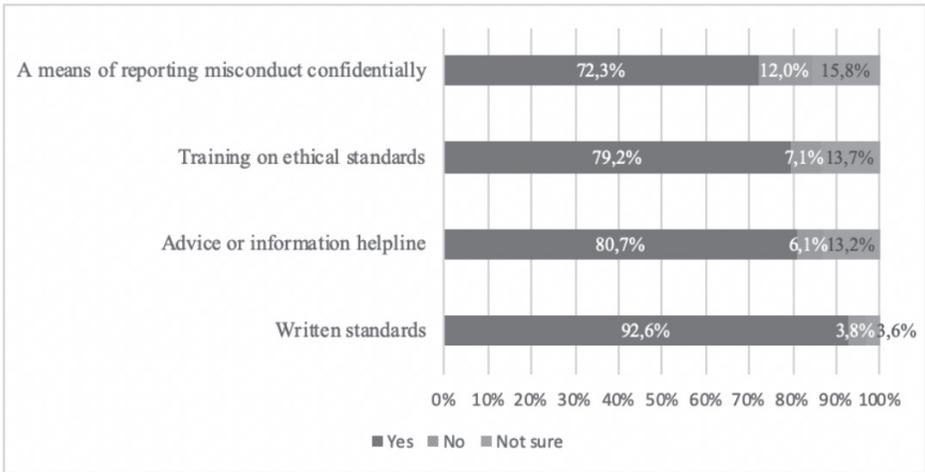
Figure 7. Elements of Formal Ethics Program in the Organization

Related to the organizational support toward ethical behavior, Figure 8 displays the employees' response to eight indicators. The respondents predominantly agreed that their organization implemented formal supports, especially in terms of disciplines and rewards. More than 75% of the respondents agreed that their manager provided a good example for them.
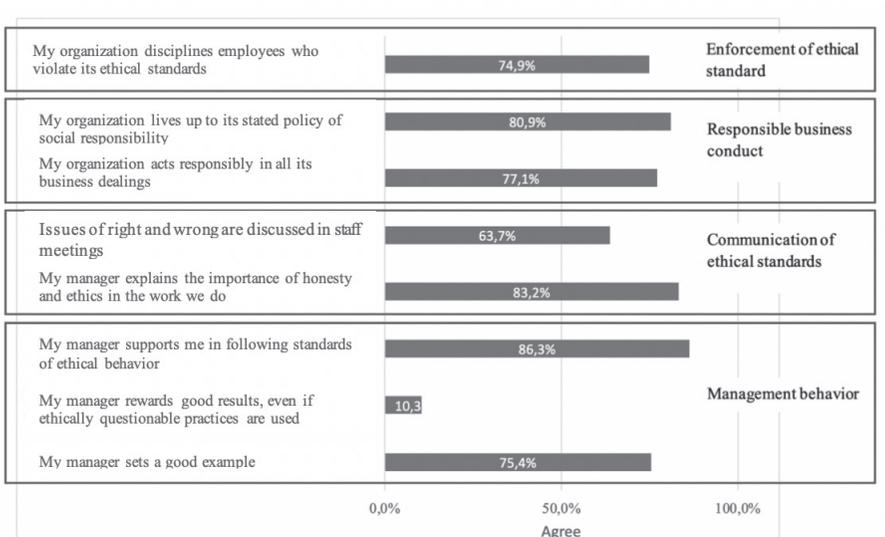
Figure 8. Indicators of an Ethical Culture

Moreover, this study asked whether employees receive incentives to boost their ethical behaviors. Figure 9 displays the results. More than half (54%) of the respondents were not aware of any incentives, while only 17% acknowledged their availability.
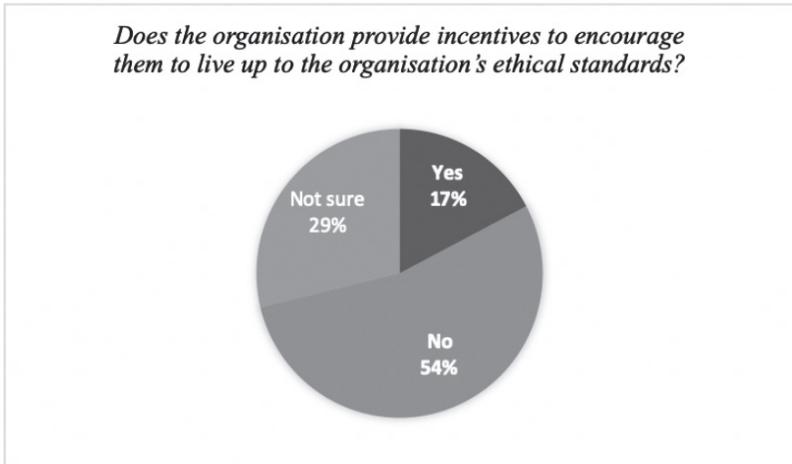
Figure 9. Incentives to Encourage Ethical Behaviors

Table 4. Results of Multiple Regression Analysis for Honesty

DV = Honesty	BETA	t	p
Ethical Culture	0.684	2.937**	.004
Incentive	0.009	0.436	.663
$R^2 = 0.061$			
$F_{(2,135)} = 4.316$**			

*unstandardized B is reported

** significant at p<0,001

Finally, this study performed multiple regression analysis to evaluate the influence of organizational ethical culture, and incentive, on employees' honest behavior. The ethical culture was positively significant, while incentive was not significant, as shown in Table 4.

5. Discussion

In this section, we will discuss the implications for theory, the implications for practice, and the limitations of research.

5.1 Implication for theory

This study aims to examine the ethical behavior of employees and the organizational supports to ensure the ethical behavior of the employees. This study provides several interesting findings that could contribute to both ethics and family business literature.

This study shows that the employees of an Indonesian family-business corporation predominantly (that is, more than 70%) do not approve of common unethical practices at work, from using the internet for personal use during work hours to charging personal entertainment to office expenses. This finding is comparable with Johnson's (2015) study and even higher at some practices, such as making personal calls from work. The finding might also imply that a family business has high ethical sensitivity, as argued by Ekin & Tezölmez (1999) and Blodgett et al. (2011)

In terms of petty fiddling, the majority of respondents show a negative attitude towards three of five aspects. However, the majority of respondents feel that petty fiddling is inevitable in a modern organization and also feel that there is no real difference between fraud and a bit of expenses fiddling. It seems that these two aspects become more common in today's businesses, especially in the digital era, where copying, sharing, or altering data become easier and, as Henshall (2018) argues, this era is equipped with technology that generates both opportunities and dangers to business ethics.

Nevertheless, organizations could be assured as this study shows that women in general are more negative towards common unethical practices at work and towards petty fiddling as compared to men. This result is aligned with Stead et al. (1990), who argue that determinants of an employee behavior when faced with ethical problems are related to background, personality, history of decisions, managerial philosophy, and their reinforcement. The current study also finds that the employee's level at work influences attitude to petty fiddling,

which is similar to Collins' (2000) study.

This study finds that honesty is practiced by more than half of the respondents. This finding is also comparable to that of Johnson (2015). Furthermore, this study also provides a significant finding of the determinant of honesty, that is, ethical culture, which is comprised of enforcement of ethical standards, responsible business conduct, communication of ethical standards, as well as management behavior. The findings of the study confirm the importance of the role of leaders in setting good ethical practices.

This study also raises the employees' concern of unethical behaviors that often happen in the workplace. The employees who detect the unethical behaviors will report the situation to their colleagues or employers if the situation is conducive to them (Afe et al., 2018; Comer and Sekerka, 2018). However, the results of the report are not always satisfying. The current study shows that less than half of those reporting misconduct are satisfied with the results, while the remaining are either dissatisfied of not sure. This should create an alert to an organization, as a strong and positive response to ethical failure can increase employee satisfaction and commitment to the organization (Ambrose et al., 2014).

The employees' ethical behaviors and a positive ethical culture could be built upon good human resources systems (Miceli et al., 2009; Jacobs et al., 2014; Comer and Sekerka, 2018). Organizations can take action and make ethical policies (Miceli et al, 2009) and further enforce the implementation through performance appraisals (Jacobs et al., 2014). However, in contrast with Miceli et al. (2008), this study does not find evidence of a positive influence of financial incentives on ethical behaviors.

5.2 Implication for practice

This study analyzes the influence of organizational ethical culture, and incentive, on employees' honest behavior. The ethical culture is significant and positively related to honesty. Thus, managers should craft human resources systems, which include the appraisal system, and build a work climate that supports the application of ethical behavior in the organizations.

Furthermore, managers can look at the performance appraisal system in the organization. The performance can measure and evaluate employees based on processes, work results, and also the practice of ethical behavior in organization. Hence, the systems in the organization support the implementation of ethical behavior.

5.3 Limitation of the study

　　The study is not without limitations; consequently, researchers should interpret the findings of the study with caution. Firstly, the study examines the ethical behaviors and the organizational supports at one family business corporation. Even though the corporation is comprised of more than 100 companies and subsidiaries, as well as geographically spread out across the nation, the study does not capture data from other family corporations in Indonesia. Future studies should extend the results by bringing various family business in Indonesia or in multiple countries.

　　Secondly, this study gathers cross-sectional data, which are collected at one point in time within a limited duration allowed by the corporation. Future studies might use longitudinal data to examine the sustainability of the ethical behaviors and supports, as well as to improve the internal validity of the findings.

　　Finally, the study mainly focuses on a limited aspect of ethical behavior, that is, petty fiddling and honesty. Future studies should also include more factors relating to the ethical behavior of employees.

Conclusion

　　This study aims to reveal the practice of ethical behaviors of employees of one of the largest Indonesian family-owned enterprises and examine the company's support for ethical behaviors. This study contributes to Jesuit business education by emphasizing and empirically evaluating business ethics of an understudied type of organization in an understudied part of the world.

Acknowledgment

REFERENCES

Afe, C. E. I., Abodohoui, A., Mebounou, T. G. C., and Karuranga, E. (2018). Perceived organizational climate and whistleblowing intention in academic organizations: evidence from Selçuk University (Turkey). *Eurasian Business Review*, 1-20.

Ambrose, M. L., Schminke, M., and Reynolds, S. J. (2014). Behavioral ethics: New frontiers. *Organizational Behavior and Human Decision Processes, 123*, 77–78

Bjornberg, A., Elstrodt, H. P., and Pandit, V. (2014). The family business factor in emerging markets. *McKinsey Q, 80*, 70-80.

Blodgett, M. S., Dumas, C., and Zanzi, A. (2011). Emerging trends in global ethics: A comparative study of US and international family business values. *Journal of Business Ethics*, *99*(1), 29-38.

Collins, D. (2000). The quest to improve the human condition: The first 1 500 articles published in Journal of Business Ethics. *Journal of Business Ethics*, *26*(1), 1-73.

Comer, D. R., and Sekerka, L. E. (2018). Keep calm and carry on (ethically): Durable moral courage in the workplace. *Human Resource Management Review*, *28*(2), 116-130.

Ekin, M. S. A., and Tezölmez, S. H. (1999). Business ethics in Turkey: An empirical investigation with special emphasis on gender. *Journal of Business Ethics*, *18*(1), 17-34.

Davidrajuh, R. (2008). A conceptual model for ethical business decision-making under the influence of personal relationships. Accessed at https://core.ac.uk/download/pdf/52077506.pdf.

Davis, A. L., and Rothstein, H. R. (2006). The effects of the perceived behavioral integrity of managers on employee attitudes: A meta-analysis. *Journal of Business Ethics*, *67*(4), 407-419.

Haugh, H., and McKee, L. (2003). 'It's just like a family'–shared values in the family firm. *Community, Work & Family*, *6*(2), 141-158.

Henshall, A. (2018). What is digital ethics?: 10 key issues which will shape our future. Accessed at https://www.process.st/digital-ethics/

Jacobs, G., Belschak, F. D., and Den Hartog, D. N. (2014). (Un) ethical behavior and performance appraisal: the role of affect, support, and organizational justice. *Journal of business ethics*, *121*(1), 63-76.

Johnson, D. (2015). Ethics at Work, 2015 Survey of Employees. Main Findings and Themes.

Johnson, C. E. (2018). *Organizational ethics: A practical approach*. Sage Publications.

Kaptein, M. (2011). From inaction to external whistleblowing: The influence of the ethical culture of organizations on employee responses to observed wrongdoing. *Journal of Business Ethics*, *98*(3), 513-530.

Mazzi, C. (2011). Family business and financial performance: Current state of knowledge and future research challenges. *Journal of Family Business Strategy*, *2*(3), 166-181.

Miceli, M. P., Near, J. P., and Dworkin, T. M. (2009). A word to the wise: How managers and policy-makers can encourage employees to report wrongdoing. *Journal of business ethics*, *86*(3), 379-396.

Miller, D., Le Breton Miller, I., and Scholnick, B. (2008). Stewardship vs. stagnation: An empirical comparison of small family and non family businesses. *Journal of Management Studies*, *45*(1), 51-78.

Nedkovski, V., Guerci, M., De Battisti, F. and Siletti, E. (2017). Organizational ethical climates and employee's trust in colleagues, the supervisor, and the organization. *Journal of Business Research*, *71*, 19-26.

Osunde, C. (2017). Family businesses and its impact on the economy. *Journal of Business & Financial Affairs*, *6*(1), 1-3.

Patterson, L., and Rowley, C. (2019). Ethical management and leadership: a conceptual paper and Korean example. *Asian Journal of Business Ethics*, 1-24.

Stead, W. E., Worrell, D. L., and Stead, J. G. (1990). An integrative model for understanding and managing ethical behavior in business organizations. *Journal of Business Ethics*, *9*(3), 233-242.

Vazquez, P. (2018). Family business ethics: At the crossroads of business ethics and family business. *Journal of Business Ethics*, *150*(3), 691-709.

Wagner, D., Block, J. H., Miller, D., Schwens, C., and Xi, G. (2015). A meta-analysis of the financial performance of family firms: Another attempt. *Journal of Family Business Strategy*, *6*(1), 3-13.

World Bank. (2019). Indonesia Economic Quarterly Reports (IEQ). Accessed at https://www.worldbank.org/en/country/indonesia/publication/indonesia-economic-quarterly-reports.