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Study on the Perception and Ethical Professional Behaviors of Gen Z University-Educated Employees: A Case Study in Can Tho City, Vietnam

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ABSTRACT
This research endeavors to shed light on the factors influencing the ethical behaviors of Gen Z individuals with university education, a cohort increasingly shaping the modern workforce in Vietnam. With a sample size of 268 Gen Z university-educated employees from Can Tho City, Vietnam, data was collected using a structured questionnaire. The research employed Covariance-based Structural Equation Modeling of perception dimensions, including ethical awareness, knowledge of professional ethical standards, and personal values, to elucidate their impact on ethical professional behaviors. Additionally, the study explored the influence of national culture and corporate ethical values on these perceptions and behaviors. The findings underscore the critical role of perception in driving ethical conduct and highlight the importance of organizational and societal factors in shaping ethical behaviors among Gen Z employees.

KEYWORDS
Professional ethics; Perception, behaviors; Gen Z; University-educated employees; Vietnam

1. Introduction

Professional ethics has been an enduring issue, perpetually relevant, particularly in the present milieu, where alongside the positive strides of globalization and international exchange, the underbelly of market economics—focused on personal gain, status, and group interests—has begun to corrode and compromise ethical standards across various professions and sectors. Failure to penalize unethical conduct allows it to permeate organizations, exacerbating its impact and detrimentally affecting business operations in an increasingly competitive landscape (Hegarty & Sims, 1978; Trevino, 1986). Other studies have also indicated that the ethical behavior of colleagues and superiors influences individual ethical decision-making (Petrick & Quinn, 2000).

In Vietnam, numerous negative incidents spanning fields such as healthcare, education, and business have demonstrated severe repercussions stemming from lapses in professional ethics. These occurrences underscore the critical need for educational attention and guidance on professional ethics alongside specialized knowledge training for employees. According to Hudson and Miller (2005), educating students on responsibility lays the groundwork for increased profitability, enhanced management efficiency, and improved public perception of businesses.

While most universities in Vietnam have incorporated professional ethics education into their curricula, Cox et al. (2023) have asserted that professional ethics not only provide practical guidelines but also enhance employees' understanding of their roles. Adherence to professional ethical principles allows employees to enhance their reputation, capabilities, and professionalism (Li et al., 2020). However, what is the practical efficacy of these endeavors? Do Gen Z university-educated employees

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possess a nuanced understanding of professional ethics within the increasingly complex landscape of professional ethics? This study focuses on Generation Z individuals because they represent the youngest cohort entering the workforce and are expected to shape the future of various industries. Gen Z employees possess unique characteristics and perspectives that differentiate them from previous generations, which also impacts their approach to professional ethics and workplace behaviors. Understanding their perceptions and behaviors regarding professional ethics is crucial for organizations to foster a culture of integrity and responsibility. Therefore, this study aims to (1) assess the level of professional ethics perception among university-educated employees; (2) analyze the relationship between Perception and Ethical Professional Behaviors to contribute to the enhancement of research theory on Perception and Ethical Professional Behaviors for developing countries like Vietnam; and (3) propose solutions to enhance Ethical Professional Behaviors among Gen Z university-educated employees in Vietnam.

2. Theoretical background

2.1 Professional ethics

Ethics can be understood as the proper behavior of individuals; principles regarding good and bad behavior; distinguishing between right and wrong, and what should and should not be done (Beekun et al., 2003; Beu & Buckley, 2001; Christie et al., 2003). Thus, ethics can be understood as a system of standards, principles regarding relationships, and behaviors accepted by society, based on which members of society adjust their behavior to align with the common interest of the community. Ethics regulate the attitudes, obligations, and responsibilities of each individual towards themselves as well as towards other individuals and the community. Therefore, ethics serve as a model, a standard for building the lifestyle and ideals of each individual, and ethics play an important role in the development of society.

In previous studies, definitions and perspectives on professional ethics have also been expressed very differently. Through the systemization of these definitions, it can be seen that professional ethics have not been clearly and uniformly defined. This indicates the need for systematic research and identification of factors influencing professional ethics. Based on this, professional ethics will be defined more fully and clearly. Yaghinlou et al. (2003) suggested that ethical behavior regulations are the most important policies of the profession, describing the specific characteristics of each profession and the relationships between members as well as with society. LashkarBolouki (2008) believed that professional ethics are the ethical responsibility of each individual from a professional perspective. Each profession creates different responsibilities. Similarly, Mohsenvand (2008) and Cheraghi (2008) also approached professional ethics from the perspective of ethical standards. Accordingly, professional ethics are considered a system of values, necessary and unnecessary based on the foundation defined and distinguished by organizations, the differences in ethical standards of different professions are due to their sensitivity and mission in serving society, ethical standards determine the general principles of characteristics, values, and capabilities. At the same time, professional ethics are the basis for promoting the decision-making of individuals in a specific profession (Chih et al., 2019). Adhering to professional ethics will help employees build credibility and bring about long-term career advancement and development (Ruthotto et al., 2021; Sadati et al., 2023).

2.2 Ethical awareness

Ethical Awareness, regarded as the process of understanding, knowing, and perceiving ethical values and principles, alongside the ability to apply them in real-life situations (Kohlberg, 1969), plays a pivotal role in guiding individuals' ethical conduct. Research by Rest et al. (1999) suggests that the development of Ethical Awareness is closely tied to factors such as life experiences, education, religious upbringing, and logical reasoning. Furthermore, individuals with higher levels of Ethical Awareness tend to make more morally sound decisions in challenging ethical dilemmas and are more likely to adhere to ethical professional behaviors. Additionally, studies by Trevino et al. (2006), Marko and Kokthunarina (2018) and Marques-Sule et al. (2022) identify the relationship between Ethical Awareness and its impact on their professional ethical behavior. These studies reveal a positive correlation between ethical perception and ethical professional behavior. Employees with higher levels of ethical perception tend to evaluate their work based on ethical criteria rather than other standards and are also more inclined to report unethical behaviors in the workplace. Therefore, Hypothesis H1 is proposed as follows:

H1: Ethical Awareness positively influences the Ethical Professional Behaviors of Gen Z University-educated Employees.

2.3 Knowledge of professional ethical standards

Understanding Professional Ethical Standards entails grasping the set of values, principles, and behaviors expected of personnel in a specific profession during the course of their work (Barnett & Vaicys, 2000). Given that Professional Ethical Standards offer guidance on ethical issues that employees must adhere to when addressing ethical dilemmas, a solid understanding and strict adherence to ethical standards can assist individuals in making appropriate ethical judgments and professional ethical behaviors (Mekonnen & Negassa, 2023). This underscores the importance of ethical standards in influencing an individual's Ethical Professional Behaviors. Trevino et al. (1998) demonstrated that employees with knowledge of professional ethical standards are more likely to exhibit ethical professional behaviors than those without such knowledge. This conclusion is also supported by studies conducted by Shafer and Simmons (2008) and Lee and Koh (2010). Therefore, Hypothesis H2 is proposed as follows:

H2: Knowledge of Professional Ethical Standards positively influences the Ethical Professional Behaviors of Gen Z University-educated Employees.

2.4 Personal values

Personal Values are defined as the fundamental principles or beliefs about what is important and worthy in an individual's life, influencing their behavior and thoughts. There is ample empirical evidence indicating a relationship between Personal Values and personal ethics. Personal values are measured by factors related to aspects like Self-Direction, Pleasure, Success, Influence, and Safety. Butt and Ahmad (2020) analyzed the relationship between Personal Values and professional ethics, revealing that values such as honesty, dedication, and a love of learning are closely linked to professional ethical behavior. DeZoort et al. (2002) argued that accountants with higher personal values of honesty and dedication tend to exhibit more ethical behavior in challenging ethical situations. Similarly, Murphy and Gumede (2008), Pattanaik et al. (2015), and Wicaksono and Amalia (2022) demonstrated that employees with higher personal values are more likely to make ethical decisions. Therefore, Hypothesis H3 is proposed as follows:

H3: Personal Values positively influence the Ethical Professional Behaviors of Gen Z University-educated Employees.

2.5 National culture

National Culture can significantly influence Ethical Professional Behaviors. Culture can be understood as the shared values and beliefs of a group of individuals. It plays a crucial role in shaping values, beliefs, attitudes, and guiding individuals in decision-making. Because culture encompasses traditional factors, heritage, rituals, customs, and religion, individuals from different cultural backgrounds may have significant differences in ethical standards, beliefs, and behaviors. Okpara (2014) demonstrated that national culture positively impacts managers' attitudes toward business ethics. Therefore, Hypotheses H4 and H5 are proposed as follows:

H4: National Culture positively influences the Perception of Professional Ethics of Gen Z University-educated Employees.

H5: National Culture positively influences the Ethical Professional Behaviors of Gen Z University-educated Employees.

2.6 Coporate ethical values

Coporate Ethical Values refer to the set of moral principles held by individuals in management positions and the guidelines regarding ethical values within an organization. These values are shared among members of the organization and contribute to its corporate culture. They reflect the leaders' views on ethical issues, shaped by their attitudes and behaviors. According to Trevino (1986), corporate ethical values influence individuals' ethical behavior by shaping their perspectives and actions.

A strong corporate culture can enhance members' ethical awareness and help them determine right from wrong in specific situations. Empirical evidence also suggests that an organization's ethical culture affects ethical judgment. Studies by Marta et al. (2012), Ismail (2015), and Asgari and Bahmani (2022) have examined the impact of ethical culture on employees' judgment abilities, with regression analysis showing that employees working in organizations with a strong ethical culture tend to make better judgments. Furthermore, research by Douglas et al. (2001) has found evidence that corporate ethical culture influences employees' ethical judgment abilities. Therefore, the following hypotheses are proposed:

H6: Corporate Ethical Values positively influence the Perception of Professional Ethics of Gen Z University-educated Employees..

H7: Corporate Ethical Values positively influence the Ethical Professional Behaviors of Gen Z University-educated Employees.

The research model is shown in Figure 1.

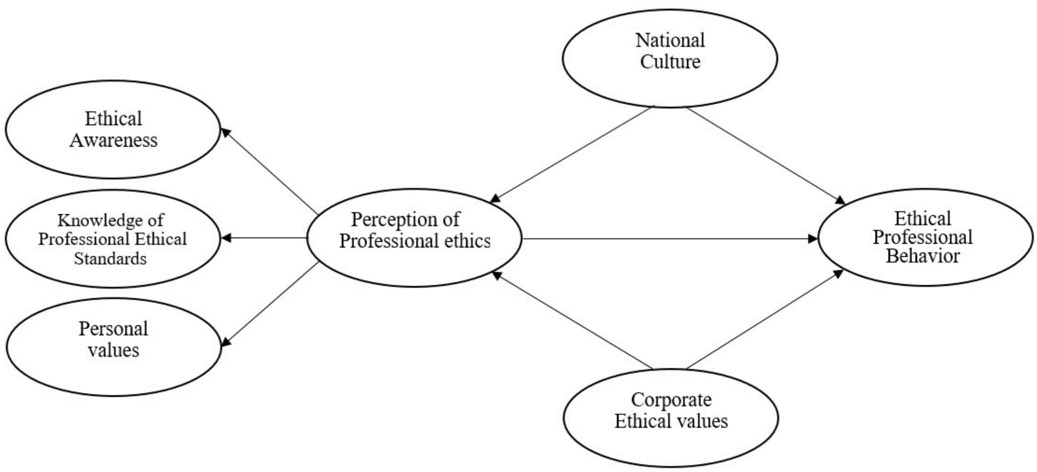

Figure 1 Research framework

3. Research methods

The data for the study was collected through a survey questionnaire. The questionnaire consisted of two parts: The first part included questions to gather basic demographic information from the respondents to filter out the right employees who are Gen Z and university graduates. The second part consisted of situational questions about business ethics and respondents' opinions on statements about Perception and Ethical Professional Behaviors, designed with a 5-point Likert scale. Specifically, the survey questionnaire on Perception and Ethical Professional Behaviors of Gen Z university-educated Employees had a total of 6 dimensions with 26 variables. These dimensions included Ethical Awareness with 4 variables, Knowledge of Professional Ethical Standards with 5 variables, Personal Values with 5 variables, Ethical Professional Behaviors with 4 variables, National Culture with 3 variables, and Coporate Ethical Values with 5 variables. According to Hair et al. (1998), for factor analysis, the minimum sample size should be 100 – 150 and it should be at least 5 times the number of observed variables. With 26 observed variables, this study required a minimum sample size of 130. In practice, 400 survey questionnaires were sent to survey participants, and using convenience sampling, a representative sample size was obtained for the study, resulting in 268 observations (achieving 67% response rate). Structural Equation Modeling (SEM) was used to test the relationships in the research model.

4. Research results

4.1 Descriptive statistics

The results show that all the surveyed samples of Gen Z university-educated employees have taken courses on professional ethics as part of their university curriculum. Additionally, 26.9% of Gen Z university-educated employees have participated in at least one talk show or workshop related to professional ethics. Regarding gender, there are 148 female respondents, accounting for 55.2%, and 120 male respondents, accounting for 44.8%, indicating a fairly balanced gender distribution. In terms of the industry sector of the businesses, the service sector has the highest proportion with 39.6%, followed by the commercial sector with 22%, the industrial sector with 17.2%, the agricultural sector with 11.6%, and finally the construction sector with 9.6%. Regarding the types of businesses they are working for, there are five groups, including joint-stock companies (36.5%), limited liability companies (32.5%), private enterprises (19.4%), state enterprises (8.6%), and finally, foreign-invested companies with 100% foreign capital (3%).

Table 1 Descriptive statistical results

Criteria	Frequency	Percentage
Gender		
Female	148	55.2
Male	120	44.8
Have participated in talk shows, workshops related to professional ethics		
Yes	72	26.9
No	196	73.1
Businesses sectors		
Service sector	106	39.6
Commercial sector	59	22.0
Industrial sector	46	17.2
Agricultural sector	31	11.6
Construction sector	26	9.6
Types of businesses		
Joint-stock companies	98	36.5
Limited liability company	87	32.5
Private enterprises	52	19.4
State enterprises	23	8.6
Foreign-invested companies	8	3.0
Total	**268**	**100.0**

The evaluation of research concepts among Gen Z university-educated Employees sheds light on their ethical awareness and understanding of professional ethical standards. It is notable that Ethical Awareness received the highest rating with a score of 4.18, indicating a commendable level of ethical consciousness among this demographic. This suggests that Gen Z employees are keenly aware of ethical considerations within their professional contexts. However, the aspect of Knowledge of Professional Ethical Standards received the lowest score. This indicates that while there is a high level of ethical awareness, there is a gap in understanding the specific standards and principles governing professional conduct. This misalignment underscores the need for further education and training activies to bridge this knowledge gap and ensure that Gen Z employees possess not only awareness but also a comprehensive understanding of professional ethical standards.

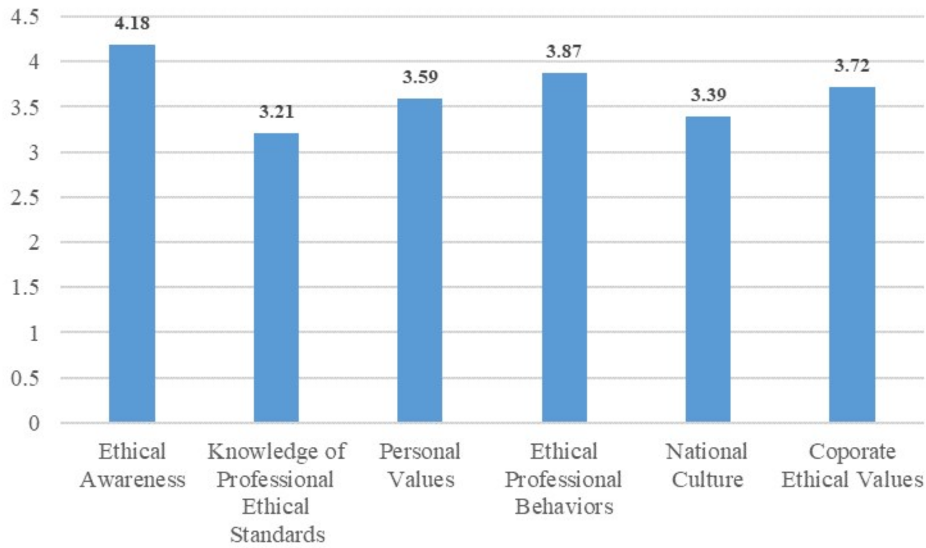

Figure 2 Employees' evaluation of the research concepts

4.2 The relationship between perception and ethical professional behaviors

4.2.1 Reliability test results for the scale

The reliability test results, assessed using Cronbach's Alpha coefficient, indicate that all 26 observed variables across 6 factor groups meet the requirements: Cronbach's Alpha coefficients range from 0.693 to 0.858 (above the minimum requirement of 0.6). The total correlation coefficient between all independent and dependent variables is also satisfactory, with the lowest value being 0.475 (above the minimum requirement of 0.3). Additionally, the Cronbach's Alpha coefficients for each variable group are lower than the overall Cronbach's Alpha coefficient. Therefore, all observed variables mentioned above are retained for further exploratory factor analysis (EFA).

Table 2 Cronbach's Alpha system statistics and total correlation of variables

Factor	Number of Observed variables	Cronbach's Alpha	Minimum Corrected Item-Total Correlation	Cronbach Alpha if Maximum Item Deleted
Ethical Awareness	4	0.858	0.624	0.831
Knowledge of Professional Ethical Standards	5	0.714	0.512	0.702
Personal Values	5	0.819	0.651	0.787
Ethical Professional Behaviors	4	0.693	0.475	0.664
National Culture	3	0.762	0.589	0.728
Coporate Ethical Values	5	0.833	0.637	0.825

4.2.2 Exploratory factor analysis

Exploratory factor analysis was conducted for each research concept, including Perception of Professional Ethics, National Culture, Corporate Ethical Values, and Ethical Professional Behaviors. The test results are as follows:

- For the Perception of Professional Ethics scale, 14 variables were divided into 3 dimensions: Ethical Awareness, Knowledge of Professional Ethical Standards, and Personal Values. The P value was 0.000, KMO value was 0.915, and the cumulative variance explained was 61.845% (meeting the requirement >50%). This indicates that these 3 factors explain 61.845% of the data variation, corresponding to initial eigenvalues of 1.169.

- For the Ethical Professional Behaviors scale, 4 variables formed only 1 dimension with a P value of 0.000, KMO value of 0.864, cumulative variance explained of 51.074, and initial eigenvalues of 1.082.

- For the National Culture scale, 3 variables formed only 1 dimension with a P value of 0.000, KMO value of 0.821, cumulative variance explained of 53.156, and initial eigenvalues of 1.153.

- For the Corporate Ethical Values scale, 5 variables formed only 1 dimension with a P value of 0.000, KMO value of 0.892, cumulative variance explained of 54.278, and initial eigenvalues of 1.361.

In summary, after conducting the reliability test of the scale using Cronbach's Alpha coefficient and verifying the scale value through EFA analysis for 26 observed variables across 6 factors including Ethical Awareness, Knowledge of Professional Ethical Standards, Personal Values, Ethical Professional Behaviors, National Culture, and Corporate Ethical Values, all factors met the requirements and were retained for SEM analysis.

4.2.3 Confirmatory factor analysis results

Table 3 presents the results of convergence and discriminant validity in the confirmatory factor analysis. The overall composite reliability (CR) of the study is greater than 0.7, indicating that convergence is ensured. The average variance extracted (AVE) in this study is also greater than 0.5, indicating that latent variables explain more than half of the variance of the observed variables, further confirming good convergence of the scale (Hair et al., 2021). To assess discriminant validity, this study compares whether the square root of the AVE of a variable is greater than its correlation with other variables in the model. In this study, discriminant validity is ensured.

Table 3 Convergence and discriminant validity of the scale results

Factor	CR	AVE	EA	KPS	PV	PEB	NC	CEV
EA	0.793	0.594	**0.771**					
KPS	0.814	0.658	0.154	**0.811**				
PV	0.852	0.711	0.287	0.163	**0.843**			
PEB	0.881	0.763	0.358	0.304	0.421	**0.873**		
NC	0.809	0.635	0.271	0.296	0.174	0.289	**0.797**	
CEV	0.915	0.797	0.119	0.102	0.462	0.513	0.292	**0.893**

The model evaluation in Table 4 reveals the following results: P-value = 0.000; CMIN/df (model fit) = 1.978; TLI (Tucker–Lewis index) = 0.983; CFI (Comparative Fit Index) = 0.941; GFI (Goodness of Fit Index) = 0.861; and RMSEA (Root Mean Square Error of Approximation) = 0.021. The Model Fit (Figure 2) indicates that the measurement model in the study aligns well with the collected data, meeting the necessary requirements.

Table 4 Results of the CFA

Criteria	P	Cmin/df	TLI	CFI	GFI	RMSEA
Results	0.000	1.978	0.983	0.941	0.861	0.021
Testing Standards	<0.05	< 3.0	> 0.9	> 0.9	> 0.8	< 0.08

The research results indicate that all 6 factors have Cronbach's Alpha coefficients > 0.6, composite reliability > 0.7, and total variance extracted >= 0.5, meeting all requirements. Additionally, the CFA weights of the observed variables are all greater than 0.50, confirming the convergence value of the components in the scale.

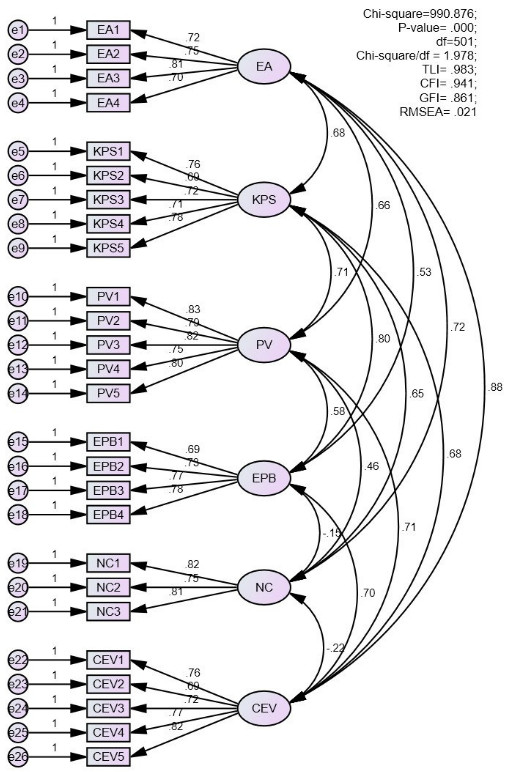

Figure 2 The model fit in CFA

4.2.4 Covariance-based structural equation modeling

The Covariance-based Structural Equation Modeling was utilized to test the theoretical model of the research. Similar to testing measurement models using CFA, the Maximum Likelihood (ML) estimation method was employed to estimate the parameters of the model.

First, to analyze the influence of dimensions under Perception of Professional Ethics on Ethical Professional Behaviors, the authors conducted SEM analysis with first-order constructs. The SEM results of the theoretical model (standardized form) are as follows (Figure 3): P-value = 0.000 < 0.05; CMIN/df = 1.836 < 3; TLI = 0.967 > 0.9; CFI = 0.941 > 0.9; GFI = 0.893 > 0.8; and RMSEA = 0.014 < 0.08. These results indicate that the model fits the dataset well. The hypothesis testing results show that all estimates are statistically significant with P < 0.05 (95% confidence level), hence hypotheses from H1 to H3 are accepted, demonstrating the positive impact of independent variables on the dependent variable. Thus, all three dimensions of Perception of Professional Ethics, including Ethical Awareness, Knowledge of Professional Ethical Standards, and Personal Values, influence Ethical Professional Behaviors.

Furthermore, to analyze the impact of National Culture and Corporate Ethical Values on Perception of Professional Ethics as well as Ethical Professional Behaviors, the authors conducted a second SEM analysis with a second-order construct, Perception of Professional Ethics. The SEM results showed that the P-value was 0.000, which is less than 0.05, indicating good fit. The CMIN/df ratio was 1.198, lower than 3, suggesting acceptable fit. Additionally, the TLI, CFI, GFI, and RMSEA values also met the criteria for good fit. These results demonstrate that the model fits the data well. The hypothesis testing results indicated that all estimates were statistically significant with P < 0.05 (95% confidence level), thus accepting hypotheses from H4 to H7.

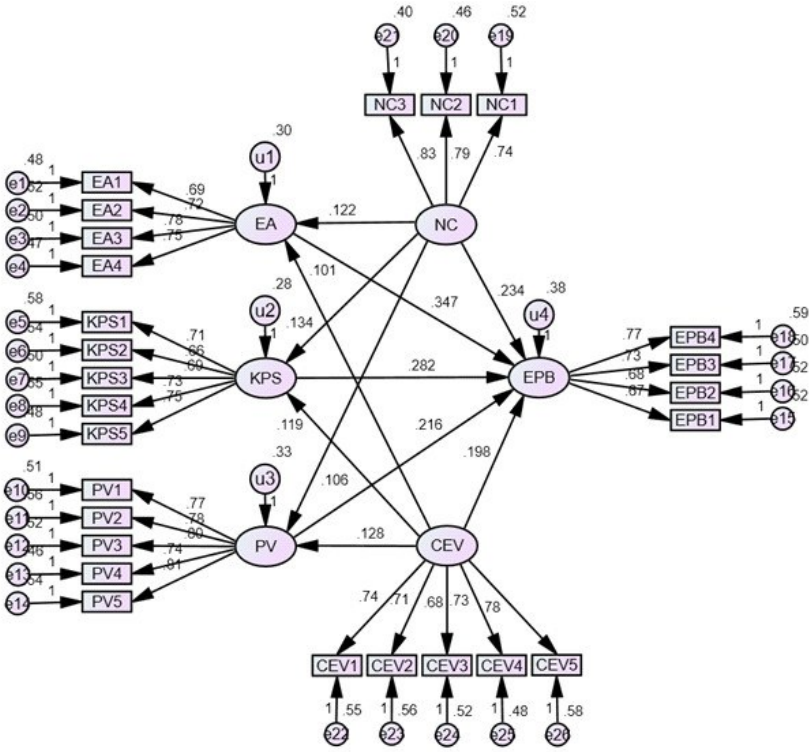

Figure 3 The SEM results with first-order constructs

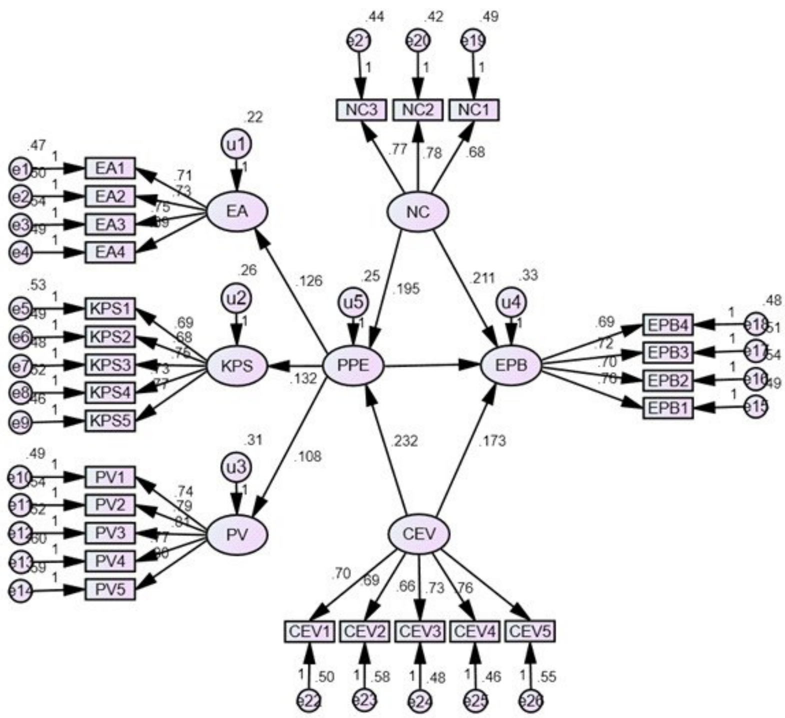

Figure 4 The SEM results with second-order constructs

The findings of this study shed light on the factors influencing Gen Z university-educated employees' behaviors in Vietnam. Firstly, it's evident that their perception of professional ethics significantly impacts their ethical professional behaviors. Specifically, aspects like ethical awareness, knowledge of professional ethical standards, and personal values play crucial roles in shaping their conduct within professional settings. These results confirm the findings of previous studies by Ismail (2015), Marko and Kokthunarina (2018), Marques-Sule et al. (2022), Wicaksono and Amalia (2022), Asgari and Bahmani (2022) and Mekonnen and Negassa (2023). One of the key observations is the growing awareness among Gen Z employees regarding professional ethics. They are more cognizant of the importance of ethical conduct and its impact on their careers and society. This heightened awareness is partly due to increased access to information and the influence of social media, which exposes them to ethical issues and discussions. However, while Gen Z employees may possess a strong awareness of ethics, they may lack knowledge of professional ethical standards. This gap underscores the importance of continuous education and training initiatives to equip them with the necessary skills and knowledge to navigate complex ethical situations effectively.

Table 5 Bootstrap estimation results

Hypothesis	Relationship	SEM with first-order constructs		SEM with second-order constructs		Result
		Coefficient	P-value	Coefficient	P-value	
H1	EA → EPB	0.347	0.000	-	-	Accepted
H2	KPS → EPB	0.282	0.000	-	-	Accepted
H3	PV → EPB	0.216	0.002	-	-	Accepted
H4	NC → PPE	-	-	0.195	0.000	Accepted
H5	NC → EPB	0.234	0.000	0.211	0.001	Accepted
H6	CEV → PPE	-	-	0.232	0.023	Accepted
H7	CEV → EPB	0.198	0.006	0.173	0.008	Accepted

Moreover, the study highlights the influence of broader factors such as national culture and corporate ethical values on the perception of professional ethics and subsequent behaviors. There is a need for organizations to foster a culture of transparency, accountability, and integrity to support ethical decision-making among Gen Z employees. Leaders play a crucial role in setting the tone for ethical behavior and creating an environment where employees feel empowered to speak up against unethical practices.Understanding and aligning with these cultural and organizational values can help cultivate a more ethical work environment for Gen Z employees, ultimately fostering a culture of integrity and responsibility.

By fostering a culture of ethical awareness and adherence to professional standards, Gen Z university-educated employees can positively influence business practices, consumer trust, and overall societal well-being. Moreover, their commitment to upholding ethical values can enhance corporate reputation, attract investment, and foster sustainable growth. As ethical considerations become increasingly important in global markets, the ability of Gen Z workers to embody and promote ethical behaviors will be instrumental in shaping Vietnam's economic landscape and its reputation on the international stage. Thus, investing in initiatives that nurture ethical awareness and practices among Gen Z university-educated employees can yield long-term benefits for both businesses and the broader Vietnamese society.

5. Conclusion

The primary objective of this study was to investigate the factors influencing ethical professional behaviors among Gen Z university-educated Employees by analyzing their perceptions. Data were collected from 268 Gen Z university-educated employees in Can Tho City, Vietnam, using a structured questionnaire. The analysis revealed significant relationships between various perception dimensions, such as ethical awareness, knowledge of professional ethical standards, and personal values, and ethical professional behaviors. Additionally, the study identified the impact of national culture and corporate ethical values on these perceptions and behaviors. However, it's important to acknowledge the limitations of the research. The cross-sectional nature of the study limits the ability to establish causality, and relying on self-reported data may introduce biases. Moreover, the convenience sampling method used for data collection may restrict the generalizability of the findings to the broader population.

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