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Ethical conduct amongst employees is very much emphasized in any organization, particularly in Islamic institutions. Although mechanism to raise ethical employees is already in place, the ethical practices level amongst employees is not confirmed yet. Code enforcement, awareness and understanding are viewed as main factors that influence ethical conduct. This paper aims to measure ethical practices level amongst employees in selected Islamic institutions in Malaysia. Also, to measure to what extent the code enforcement, awareness and understanding influence ethical practices level. Research findings indicated that most of the respondents (88 percent) occupied high ethical practices level. Meanwhile, 12 percent of the respondents showed moderate level of ethical practices level. In regard to factors that influence ethical practices level, the findings evidenced that code understanding factors showing higher score average mean as compared two other factors, i.e. 3.83. This score pointed out that all questions relate to employees understanding occupied higher score from respondents.

Keywords: Code of ethics; Islamic ethics; Code enforcement; Code awareness; Code understanding