Fostering Ethical Behavior in Omani Undergraduates: The Role of Self-Transcendence and Ethics Education

Nemah Marzooq Alalawi[1]; Hajar Saleem AlJunaibi[2]; Mohammed Muneerali Thottoli[3]*
[1,2]Undergraduate Student, Department of Accounting, University of Nizwa, Oman; [3]University of Nizwa, Oman

ABSTRACT. A student should understand and uphold the greatest moral and ethical standards in their community and society through education. The student will eventually intuitively acquire these moral and ethical principles from schools and universities. This research explores the impact of four personal values (openness to change, self-transcendence, conservation, and self-enhancement) on the ethical behavior of undergraduate students in Oman. The study used a quantitative methodology, analyzing data from a questionnaire using descriptive statistics. Data was submitted by Omani university students in the Ad Dakhlia region of Oman. One hundred seventy-nine undergraduate students were chosen using simple random techniques. Partial least squares (PLS) techniques and structural equation modeling were employed in the study to evaluate the research variables. The results showed that ethical training and self-transcendence significantly affect students' moral behavior. However, personal values such as conservation, openness to change, and self-enhancement have no significant effect on students' ethical behavior. Integrating ethics education into curricula could foster integrity. It can be concluded that the significance of moral principles and practical applications-focused ethics education programs—especially those that emphasize self-transcendence—is imperative. Potential outcomes of this research include increased moral behavior among Oman's students through effective moral education and awareness of ethical principles to support moral decision-making in various cultural circumstances. This article makes both theoretical and practical contributions. In particular, support HEIs in developing customized ethics education programs for Oman. Theoretically, highlighting ethical education and principles like self-transcendence helps to understand critical ethical factors and directs future research at this connection.

1.0. Introduction

The codes of conduct for every professional association state that professionals must adhere to ethical behavior as one of their primary responsibilities. As per Mubako et al. (2021), the American Institute of Certified Public Accountants (AICPA) directives that its fellows adhere to the moral standards outlined in its code of ethics and code of behavior for workers. This complicated influence on character development impacts a young person's sentiments, innermost thoughts, and personal goals. The basis for raising children is the educational system, along with a particular set of beliefs ingrained in the individual positions of teachers in academic institutions (Nargiza, 2022).

Al Halbusi et al. (2021) found that some external factors significantly impact undergraduates' intentions to become social entrepreneurs in the future, and opportunity recognition and financial accessibility

*Correspondence: muneerali@unizwa.edu.om
Mohammed Muneerali Thottoli, University of Nizwa, Oman

were listed as external variables. Personal values play a significant role in accounting because they act as the foundation for moral decision-making in a profession that depends on ethical behavior to uphold its reputation and the public's confidence (Al Halbusi et al., 2021).

The following academically dishonest behaviors, student enrollment, insufficient resources, and a wide range of other issues are among the problems. Academic dishonesty was identified as an issue that significantly negatively impacts university graduates' moral character (Guerrero-Dib et al., 2020; Almutairi, 2022). Students' behavior frequently encounters attitude issues that can result in ethical transgressions. Nasution (2018) found that those who exhibit a high degree of Machiavellian behavior are likelier to break the law and exploit circumstances for their benefit. Another researcher, Sayidah et al. (2012), examined the characteristics of students and academic cheating and found that kids who do well in school, work hard, and pray frequently are less likely to commit academic fraud. However, academic fraud is a widespread practice among students that indicates

unethical behavior (Pasek et al., 2021). Cyber technologies and the Internet are widely used today and have become essential tools for user, device, and organizational information exchange (Petalla & Tatlonghari, 2023). Students at HEIs face numerous social and cyber-ethics-related concerns due to their excessive usage of cyber technologies and the Internet (Masenya, 2023). A more comprehensive knowledge of plagiarism ethics, which goes beyond a practical explanation of why it is unacceptable, is what ethics research suggests HEIs should teach their students. Practices that raise awareness of plagiarism can also greatly enhance students' ethical sensitivity and critical-thinking approach to making ethical decisions (Prashar et al., 2023). More research needs to be done on the moral implications of student use. In most research, student recruitment occurs voluntarily, frequently as a course component, and previous studies hardly ever discuss ethics clearances or compensation (Liebel & Chakraborty, 2021).

The "openness-to-change" value makes people more likely to need stimulation, exercise autonomy, and think for themselves (Saunders et al., 2022). Students' positive attitudes toward corporate social responsibility and intention to work for socially conscious companies are positively impacted by responsible management education with two significant values: self-transcendence and conservation (Haski-Leventhal et al., 2022). Adopting self-enhancement values means that a person will value being the best, being in control, showcasing their skills, being influential, and leading others (Aelenei et al., 2023). Since ethical behavior is fundamental to student life, personal values like openness to change, self-transcendence, conservation, and self-transcendence (Mubako et al., 2021) are crucial to education and ensuring students understand the high ethical standards they must uphold. Based on the authors' extensive literature assessment and limited knowledge, no particular study has examined the influence of four personal values—self-transcendence, conservation, self-enhancement, and openness to change—on the moral behavior of Omani undergraduate students. It is critical to examine the varied personality traits of graduate students about academic integrity by taking into account cultural and religious factors using a quantitative research approach. Hence, this research explores the impact of four personal values (openness to change, self-transcendence, conservation, and self-enhancement) on the ethical behavior of undergraduate students in Oman.

2.0. Framework of the Study

According to research by Miller et al. (2020), Giving Voice to Values (GVV) influences standalone ethics courses. However, students' attitudes and ethical decision-making may be significantly impacted by GVV's integration into the system. In contrast, Ariail et al. (2021) investigation of students' judgments of moral leadership revealed a substantial connection between moral leadership and political skill. Their findings suggested that education should incorporate political skills as a necessary skill in developing ethical leaders. They also highlighted the significance of developing ethical headships among professionals and the protagonists of educational institutions in promoting moral behavior and values. Their article provided insights into the development of ethical leadership and political skills among students and their impact on ethical management in the workplace. Hence, it is hypothesized that:

H1: Ethics training will positively impact the ethical behavior of undergraduate students in Oman.

This phase of the study aims to determine whether there is a connection between four personal values—openness to change, self-improvement, conservation, and self-transcendence—and undergraduate students' ethical behavior.

Although a thorough and theory-driven instrument, the authors know that research has yet to use Schwartz's recently improved tool to examine the connection between individual beliefs and ethical behavior. Although numerous studies have investigated many elements, only some have examined the impact of personal values. None of them have used the updated instrument developed by Schwartz to research the ethical behavior of accountants (Schwartz, 2017). Using Schwartz's high-order values, they sought to study the connection between accountants' ethical behavior and their personal values.

This research uses Kohlberg's theory of moral growth in conjunction with a planned field study of a distinct group of Omani graduating students to illustrate the impact of ethical preventative measures. Based on Kohlberg's perspectives, people make moral decisions through a cognitive process, and the conclusions they reach depend on their level of ethical development (Kohlberg, 1984). Rest (1986) developed an exhaustive four-component model for moral behavior, which he characterized as the combination of four inner processes: moral sensitivity, moral judgment-making ability, moral motivation, and moral character. He did this by considering Kohlberg's cognitive development model.

Hence, it is hypothesized that:

H2a: Openness to change will positively impact the ethical behavior of undergraduate students in Oman.

H2b: The influence of self-enhancement will positively impact the ethical behavior of

undergraduate students in Oman.

H2c: Conservation' will positively impact the ethical behavior of undergraduate students in Oman.

H2d: Self-transcendence will lead to a positive impact on the ethical behavior of undergraduate students in Oman

The theoretical framework of this study includes independent variables such as ethics training, four personal values, and one dependent (ethical behavior) variable. The relationship among those variables is presented in Figure 1 framework.

Figure 1
Framework of the Study
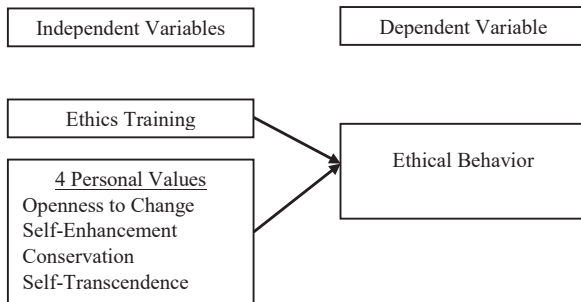
3.0. Methodology

Research design. This study used descriptive statistics to assess the quantitative data obtained via a questionnaire. The descriptive method is used for a detailed examination of the impact of four individual values on the ethical behavior of undergraduate students. The questionnaire was designed to evaluate the impact of ethics teaching and four individual values (self-transcendence, openness to change, self-enhancement, and conservation) on ethical behavior, with the university of enrollment acting as the control variable. The Four Core Values were more easily and methodically described using descriptive analysis.

Respondents and sampling technique. The study obtained participation from students from institutions in the Ad Dakhlia region of Oman by using a simple selection at random technique. Questionnaires were used to get insights from the 179 participants in this heterogeneous group. This strategic approach aimed to support the validity of statistical tests for inferential motives by including a wide range of perspectives. Because they need access to precise information sources, the current study's authors cannot estimate the population. Generally, a Cox regression analysis sample size of at least ten events per variable (EPV) is chosen (Ogundimu et al., 2016), as this is a rule of thumb derived from simulation studies. This situation requires a minimum of 100 samples

because the current study used five variables. For the data analysis, the study's sample size of 179 is thus appropriate.

Research instrument. The research question has five demographic factors: age, gender, nationality, level of education, and religiosity. The dependent variable, ethical behavior, has Five items. Independent variables such as ethics training have three items, Personal values (Openness to Change) have five items, Personal values (Self-Enhancement) have four items, Personal values (Conservation) have four times, and Personal values (Self-Transcendence) have five items. The questionnaire used a 5-point Likert scale rating system from 1 = strongly disagree to 5 = strongly agree. The questionnaire was adapted from Mubako et al. (2021).

Data collection and analysis and Ethics concern. The researchers ensured participant privacy by maintaining confidentiality and anonymity of the responses. Thus, the respondents' ethical consent is optional for this research. This promise maintained integrity throughout the research process by ensuring transparency and respecting ethical standards without requiring formal ethics approval. The researcher then coordinated with the students who were the focus of the study. To gather data, a Google Form was used to contact the respondents and distribute the questionnaire by email and WhatsApp. All answers are valid because every question (apart from any comments, if any) was made mandatory in the Google form. Although we aimed for 300 responses, only 179 were deemed eligible for data collection. The structural equation model (SEM-PLS) was then used to examine the data from the distribution of the survey results. The business and social sciences frequently employ the variance-based structural equation modeling (SEM) technique known as partial least squares (PLS) path modeling. In addition to reflecting the causal relationship between research variables, the model's complexity is based on several factors. Because the PLS has features that allow it to analyze both the structural and the measurement models simultaneously, it was decided to use this statistical method (Barclay et al., 1995; Hair et al., 2017).

Reliability and validity. Construct validity, which includes convergent and discriminant validity, has been used to evaluate the study measurement model. The reliability of respective variables in the measurement model was assessed for construct

Table 1
Reliability and validity

Items	CA	CR (rho_a)	CR (rho_c)	The average variance extracted (AVE)
EB	0.696	0.703	0.806	0.461
ET	0.787	0.792	0.876	0.702
PV_C	0.791	0.841	0.861	0.610
PV_OC	0.794	0.793	0.858	0.549
PV_SEn	0.804	0.855	0.869	0.625
PV_Str	0.711	0.768	0.807	0.474

validity using the individual Cronbach's alpha (CA). All of the individual Cronbach's alpha values, drawn from (0.725 to 0.926), were greater than the recommended value of 0.7(Nunnally & Bernstein,1994; Hair et al., 2017). To test the construct dependability that met the suggested levels, this study also used composite reliability (CR). The scores between 0.850 and 0.935 were higher than 0.7 (Hair et al., 2017), which perfectly demonstrated that the construct dependability had been met. Therefore, it was determined that the obtained Cronbach's alpha and CR for all constructs were error-free. The indication reliability was assessed using a factor loading test. A high loading indicates that the construct effectively captures the commonalities among the linked metrics (Hair et al., 2017). The current research study's reliability and validity are shown in Table 1 below:

Furthermore, the heterotrait-monotrait (HTMT) criterion should be used by researchers to assess discriminant validity rather than the conventional techniques of cross-loadings and the Fornell-Larcker criteria (Fornell & Larcker, 1981; Henseler et al., 2015). Hence, this study validated HTMT (Table 2) and Fornell-Larcker criteria (Table 3). As shown by this finding, validity is indicated by greater correlations within constructs.

Table 2
Heterotrait-Monotrait ratio (HTMT)

Variables	Attitude	Intention to use IB	Internet trust	Perceived ease of use	Perceived usefulness
Attitude					
Intention to use IB	0.756				
Internet trust	0.531	0.373			
Perceived ease of use	0.905	0.667	0.677		
Perceived usefulness	0.823	0.767	0.732	0.892	
Perceived web security	0.374	0.277	0.902	0.457	0.427

Table 3
Fornell-Larcker criterion

Variables	Attitude	Intention to use IB	Internet trust	Perceived ease of use	Perceived usefulness	Perceived web security
Attitude	0.776					
Intention to use IB	0.558	0.846				
Internet trust	0.375	0.307	0.781			
Perceived ease of use	0.663	0.537	0.500	0.850		
Perceived usefulness	0.601	0.610	0.551	0.711	0.831	
Perceived web security	0.274	0.232	0.691	0.387	0.353	0.873

Table 4
Model Fit

Measurement of model test	Saturated model	Estimated model
SRMR	0.089	0.089
d_ULS	2.787	2.787
d_G	0.840	0.840
Chi-square	833.401	833.401
NFI	0.630	0.630

Table 5
Variance influence factor

Variables	VIF
EB_1	1.107
EB_2	1.288
EB_3	2.374
EB_4	2.319
EB_5	1.105
ET_1	1.537
ET_2	1.863
ET_3	1.665
PV_C1	2.016
PV_C2	1.869
PV_C3	1.723
PV_C4	1.529
PV_OC_1	1.407
PV_OC_2	1.583
PV_OC_3	1.644
PV_OC_4	2.009
PV_OC_5	1.520
PV_SEn_1	1.903
PV_SEn_2	1.436
PV_SEn_3	1.678
PV_SEn_4	1.738
PV_Str_1	1.669
PV_Str_2	1.415
PV_Str_3	1.166
PV_Str_4	1.370
PV_Str_5	1.586

Measurement model. Both the measurement and the structural models are sub-models of the PLS-SEM model. There are two different measurement models: formative and reflecting (Singhania & Panda, 2023). Eliminating any indicator is discouraged because the formative measurement model necessitates their inclusion in order to capture the complete domain of the latent variable (Hair et al., 2021), and the current study takes into account redundancy analysis to evaluate the convergent validity utilizing the alternative reflective approach to an identical construct. SRMR is a goodness-of-fit PLS-SEM metric introduced by Henseler et al. (2014). Its purpose is to prevent model misspecification, and a

Table 6
Demographic characteristics

Details	No.	%
Gender		
Male	124	69.27
Female	55	30.73
Total	179	100
Age		
<20	30	16.76
21-40	148	82.68
>40	1	0.55
Total	179	100
Nationality		
Omani	174	97.21
Non-Omani	5	2.79
Total	179	100
Academic degree		
Accounting	66	36.87
Non-accounting	113	63.13
Total	179	100

value of less than 0.10 indicates a good fit (see Table 4). Additionally, we employed the variance inflation factor (VIF) to assess the indicator's collinearity; a value of less than five is often regarded as non-collinear. VIF results demonstrate that there is no collinearity problem with our indicators (see Table 5)

Table 7
Statistical summary

Items	Mean	Median	Observed (min)	Observed (max)	SD
EB_1	4.318	4.000	2.000	5.000	0.705
EB_2	4.642	5.000	1.000	5.000	0.681
EB_3	4.436	5.000	2.000	5.000	0.693
EB_4	4.380	4.000	1.000	5.000	0.725
EB_5	3.978	4.000	1.000	5.000	0.871
ET_1	4.140	4.000	1.000	5.000	0.707
ET_2	4.207	4.000	2.000	5.000	0.657
ET_3	4.291	4.000	1.000	5.000	0.647
PV_C1	4.162	4.000	1.000	5.000	0.820
PV_C2	3.978	4.000	1.000	5.000	0.784
PV_C3	4.223	4.000	1.000	5.000	0.713
PV_C4	3.911	4.000	1.000	5.000	0.841
PV_OC_1	4.000	4.000	1.000	5.000	0.812
PV_OC_2	4.341	4.000	2.000	5.000	0.661
PV_OC_3	4.151	4.000	1.000	5.000	0.862
PV_OC_4	4.346	4.000	1.000	5.000	0.695
PV_OC_5	4.291	4.000	1.000	5.000	0.780
PV_SEn_1	4.307	4.000	1.000	5.000	0.777
PV_SEn_2	4.296	4.000	1.000	5.000	0.789
PV_SEn_3	4.324	4.000	2.000	5.000	0.665
PV_SEn_4	4.441	5.000	1.000	5.000	0.661
PV_Str_1	3.939	4.000	1.000	5.000	0.833
PV_Str_2	4.453	5.000	1.000	5.000	0.653
PV_Str_3	3.095	3.000	1.000	5.000	1.236
PV_Str_4	4.201	4.000	1.000	5.000	0.743
PV_Str_5	4.263	4.000	1.000	5.000	0.719

4.0. Results

Demographic characteristics
Table 6 includes demographic data for the sample chosen for the current investigation. Based on the respondents' demographic information, there are significantly more men (69.27%) than women (30.73%) among the participants, and most of them (82.68%) are between the ages of 21 and 40. With a non-accounting degree (63.13%), the majority of respondents (97.21%) are Omani nationals, which may have constraints on the sample's representativeness.

Descriptive Statistics
Table 7 calls the descriptive statistics such as mean, median, observed minimum, observed maximum, and standard deviation of the dependent variable (ethical behavior). As revealed in the 1st item, which signifies 4.318 to 3.978, the mean, the median is 4.000 to 5.000, the minimum is 2.000 to 1.000, the highest maximum is 5.000, and the standard deviation is 0.705 to 0.707. The choice of ethical behavior is also linked to the ethics training; it represents 4.140 to 4.291 from the mean, the median is 4.000, and the standard deviation is 0.707 to 0.647. Openness to change related to personal value is 4.162 to 3.911, the median is 4.000, and the standard deviation is 0.820 to 0.812. Self Enhancement related to unique value is 4.307 to 4.441, the median is 4.000 to 5.000, and the standard deviation is 0.777 to 0.665. The mean of personal values (Conservation) ranges from 3.978 to 4.223 with a standard deviation from 0.713 to 0.840. The mean of personal values (Self-transcendence) ranges from 3.939 to 4.263, the median is 3.000 to 5.000, and the standard deviation is 0.833 to 0,719. The findings demonstrated that ethics education and personal values demonstrate moderate to high levels of ethical behavior. Personal values exhibit balanced and relatively high tendencies, while openness to change and self-improvement is modest.

Discriminant Validity Construct
Well-established methods are used to evaluate the validity of features. For each root mean square for each variable, including other variables, the correlation in Table 6 below (AVE) is more than 0.4 but

Table 8
Discriminant Validity

	EB	ET	PV_C	PV_OC	PV_SEn	PV_Str
EB	0.679					
ET	0.476	0.838				
PV_C	0.448	0.387	0.781			
PV_OC	0.399	0.429	0.593	0.741		
PV_SEn	0.421	0.475	0.620	0.578	0.791	
PV_Str	0.489	0.452	0.673	0.512	0.596	0.688

less than 0.8. The structures of discriminative validity are shown in Table 6 below, where four personal values (for example, openness to change, self-transcendence, conservation, and self-transcendence) and their effect on the ethical behavior of undergraduate students in Oman are used.

The structural model of the internal components, or internal model, is evaluated using R Square (R^2). R^2 of the latent endogenous construct variable is the first to look at when evaluating the model with PLS. With a R Square Adjusted value of 0.322 and an R2

This result indicates that unique value (Self-Transcendence) has notably improved ethical conduct.

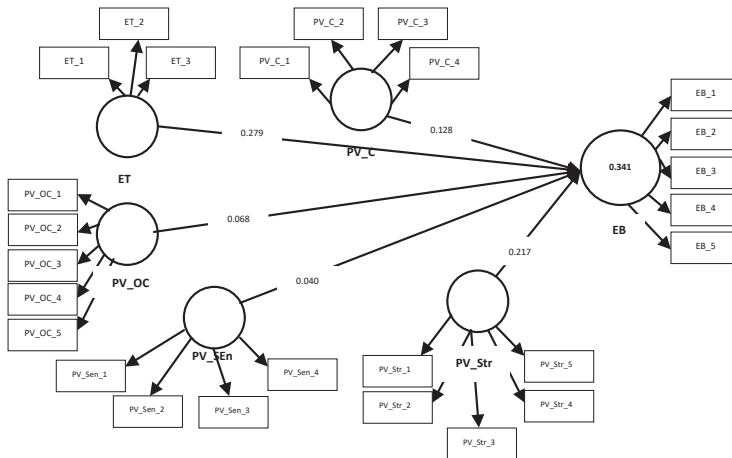The result showed that personal value (Conservation) does not affect ethical behavior where the p-value $p>0.05$ $t=0.264$. This result indicates that unique value (Conservation) does not affect ethical behavior; personal value (Openness to Change) does not affect ethical behavior where the p-value $p>0.05$ $t=0.386$. This result indicates that the personal value (Openness to Change) does not affect ethical behavior; personal value (Self-Enhancement) does not affect ethical behavior where the p-value $p>0.05$ $t=0.669$. This result indicates that personal value (Self-Enhancement) does not affect ethical behavior.

Table 9
Explanation of the Variance

	R Square	R Square Adjusted
Exogenous Variables -> Endogenous (Ethical Behavior)	0.341	0.322

value of 0.341, the dependent variable in the current study is ethical behavior. Table 7 shows R^2 and R^2 adjusted.

Hypothesis Testing

Table 10 (path coefficients) presents the results of the hypothesis testing; two of the hypotheses are supported, while the other three are not.

The result showed that ethical training (ET) considerably impacts ethical behavior where the p-value $p<0.01$ $t=2.799$. This result indicates that ethical training has a significant positive effect on ethical behavior. The result showed that personal value (Self-Transcendence) substantially impacts ethical behavior where the p-value $p<0.05$ $t=2.062$.

5.0. Discussion

The effect of ethics training on the ethical behavior of undergraduate students in Oman

This outcome highlights how crucial it is for designers of education curricula and expert seminar creators to continue intentionally incorporating ethics topics into their programs. However, the findings indicate no difference in how training affects behavior between the genders. The result showed that ethical training (ET) significantly affects ethical behavior. This result suggests that ethical training significantly influences ethical behavior in their profession. The reason may be that the ethics training they received was relevant to their future career, and they were

Table 10
Path Coefficients

Hypothesis	Sample-original	Mean	SD	t	p	Supported OR NotSupported
ET -> EB	0.279	0.277	0.100	2.799	0.005	Supported**
PV_C -> EB	0.128	0.128	0.115	1.118	0.264	No Supported
PV_OC -> EB	0.068	0.081	0.079	0.866	0.386	No Supported
PV_SEn -> EB	0.040	0.049	0.093	0.428	0.669	No Supported
PV_Str -> EB	0.217	0.215	0.105	2.062	0.039	Supported*

Note: Significance levels: *** P < 0. 001 (t >3.33), **p < 0. 01 (t >2.33), *p < 0.05 (t >1.605)
Ethical training (ET), ethical behavior (EB), Personal values - Conservation (PV_C), Personal values - Openness to Change (PV_OC), Personal values - Self-Enhancement (PV_Sen), Personal values-Self-Transcendence (PV_Str)

Figure 2
PLS results

confident in their ability to apply the ethical principles if they got ethics training in their future practice. Parents should oppose bad behavior like beatings and shouting at their children while emphasizing positive behavior like positive interactions and encouragement, as they are essential predictors of delinquent behavior among teenagers (Uye et al., 2023). Okougbo et al. (2021) concluded that the ethics intervention curriculum strengthens students' ethical awareness and serves as an example of how an ethics intervention might raise undergraduate students' knowledge of moral dilemmas that might occur in the workplace. By providing evidence, Ballantine et al. (2018) hoped to persuade those involved in creating business courses to employ instructional strategies that maximize students' approaches to learning into deep and strategic characteristics. This would enable future managers and business leaders to identify ethical issues in the workplace and respond to them appropriately. Hence, this study's first hypothesis, H1: Ethics training will benefit the ethical behavior of undergraduate students in Oman.

The Influence of four personal values and ethical behavior of undergraduate students

The result showed that personal value (Conservation) does not affect ethical behavior. This result indicates that unique value (Conservation) does not affect ethical behavior; personal value (Openness to Change) does not affect ethical behavior. This result suggests that personal value (Openness to Change) does not affect ethical behavior; personal value (Self-Enhancement) does not. This result specifies that personal value (Self-Enhancement) does not

affect ethical behavior. However, only one personal value, which is (Self-Transcendence) has a significant effect on ethical behavior. This result specifies that personal value (Self-Transcendence) has notably improved ethical conduct. The reason may be that the respondents may not be satisfied when they can impact others positively; their well-being is only as crucial as their interest. Also, they may not feel that they have a purpose in life when it contributes to something greater than themselves, and they enjoy volunteering and giving back to their community. In line with Mr. A's findings, students who experience less anxiety and social media distractions tend to pay less attention to what they are studying in statistics class, improving their well-being and educational attitude (Casinillo & Tavera, 2023). Every online content risk is visible and frequently occurs at home. All have an increased risk of aggressive content, which is connected to additional dangers, and another essential aspect influencing these children's exposure was supervision by parents (Rolando Jr, 2023). However, Klugman and Stump (2006) state that ethics instruction improves critical thinking abilities and respect for divergent ideas in the liberal arts tradition instead of substantially changing attitudes and beliefs.

6.0. Conclusion

This study aimed to examine the impact of four personal values (self-transcendence, openness to change, conservation, and self-enhancement) on the ethical behavior of undergraduate students in Oman. The current study has employed a quantitative methodology to gather information from 179 participants and investigate how personal values

affect undergraduate students' ethical behavior in Oman using a 5-point Likert scale questionnaire. The study has utilized SEM-PLS software for data analysis. It can be concluded that the significance of moral principles and practical applications-focused ethics education programs—especially those that emphasize self-transcendence—is imperative. Potential outcomes of this research include increased moral behavior among Oman's students through effective moral education and awareness of moral principles to support moral decision-making in various cultural circumstances. This article makes both theoretical and practical contributions. The study's theoretical implications are important because they illuminate the steps moral leaders may take to shape their employees' behavior and provide suggestions for promoting an ethical workplace culture. Theoretically, highlighting ethical education and principles like self-transcendence helps to understand important ethical factors and directs future research at this connection. It also examines how ethical leadership, ethical climate, and employees' moral judgments relate, focusing on the moderating effect of person-organization fit. This study fills a void in the literature by researching Middle Eastern civilizations, such as Iraq, where businesses put profits ahead of moral ideals and ethical standards.

In particular, support HEIs in developing customized ethics education programs for Oman. The study emphasizes the necessity of creating and implementing ethics education programs for undergraduate students from a practical standpoint. These programs should have a strong emphasis on advancing moral principles, attitudes, and behavior that are pertinent to the subject matter. Incorporating case studies and real-world examples can help students better understand ethical quandaries and decision-making techniques. It is also essential to teach flexibility, adaptability, and a readiness to accept new ideas.

7.0. Limitations of the Findings

The study primarily examines the Oman context. Hence, its conclusions might not be transferable to other cultural contexts with differing norms, values, and ethical perspectives.

8.0. Directions for Future Research

Future research may examine the effects of ethics education courses in different HEIs and learn more about the ethical behavior knowledge of college and high school students in various locations. Researchers can also employ qualitative interviewing techniques and mixed methods research designs to learn more about the factors influencing ethical behavior. Further research can also look at how the newest technologies

affect practical knowledge in financial statement preparation (Thottoli, 2021) and blended learning skills (Thottoli et al., 2023); how ethical behavior influences entrepreneurship education (Al Shukaili et al., 2021); and how the newest information and communication technology relates to ethics in education (Thottoli et al., 2022). These studies can offer valuable methodologies for future researchers in the field of education. Finding out more about how different teaching methods affect students' ethical behavior when making decisions can also be accomplished through case studies.

9.0. Declaration of Conflict of Interest

The author declares no conflict of interest.

REFERENCES

Aelenei, C., Jury, M., Darnon, C., Sicard, A., Maggio, S., & Martinot, D. (2023). Self-enhancement values and academic achievement: An interaction with students' parental level of education and gender? *British Journal of Educational Psychology*, *93*(2), 626-640. https://doi.org/10.1111/bjep.12571

Al Halbusi, H., Williams, K. A., Ramayah, T., Aldieri, L., & Vinci, C. P. (2021). Linking ethical leadership and ethical climate to employees' ethical behavior: the moderating role of person–organization fit. *Personnel Review, 50*(1), 159-185. https://doi.org/10.1108/PR-09-2019-0522

Al Shukaili, A. M., Kassim, N. M., Ravi, A., & Muneerali, M. (2021). Impact of entrepreneurship education on the development of entrepreneurial activities: The case of Omani undergraduate students. In *SHS Web of Conferences*, *124*, p. 03001. EDP Sciences. https://doi.org/10.1051/shsconf/202112403001

Almutairi, Y. M. N. (2022). Effects of academic integrity of faculty members on students' ethical behavior. *Education Research International*, *2022*. https://doi.org/10.1155/2022/6806752

Ariail, D. L., Khayati, A., & Shawver, T. (2021). Perceptions by employed accounting students of ethical leadership and political skill: Evidence for including political skill in ethics pedagogy. *Journal of Accounting Education*, 55, 100716. https://doi.org/10.1016/j.jaccedu.2021.100716

Ballantine, J. A., Guo, X., & Larres, P. (2018). Can future managers and business executives be influenced to behave more ethically in the workplace? The impact of approaches to learning on business students' cheating

behavior. *Journal of Business Ethics*, *149*, 245-258. https://doi.org/10.1007/s10551-016-3039-4

Casinillo, L., & Tavera, G. (2023). On regression modeling for students' attitude towards statistics online learning in higher education. *St. Theresa Journal of Humanities and Social Sciences*, *9*(2), 73-87. https://philpapers.org/rec/CASORM

Fornell, C., & Larcker, D. F. (1981). Structural equation models with unobservable variables and measurement error: *Algebra and Statistics*. https://doi.org/10.1177/002224378101800313

Guerrero-Dib, J. G., Portales, L., & Heredia-Escorza, Y. (2020). Impact of academic integrity on workplace ethical behavior. *International Journal for Educational Integrity*, *16*(1), 1-18. https://doi.org/10.1007/s40979-020-0051-3

Hair Jr, J. F., Hult, G. T. M., Ringle, C. M., & Sarstedt, M. (2021). *A primer on partial least squares structural equation modeling (PLS-SEM)*. Sage publications.

Hair Jr, J. F., Matthews, L. M., Matthews, R. L., & Sarstedt, M. (2017). PLS-SEM or CB-SEM: Updated guidelines on which method to use. *International Journal of Multivariate Data Analysis*, *1*(2), 107–123. https://doi.org/10.1504/IJMDA.2017.087624

Haski-Leventhal, D., Pournader, M., & Leigh, J. S. (2022). Responsible management education as socialization: Business students' values, attitudes, and intentions. *Journal of Business Ethics*, *176*(1), 17–35. https://doi.org/10.1007/s10551-020-04593-3

Henseler, J., Dijkstra, T. K., Sarstedt, M., Ringle, C. M., Diamantopoulos, A., Straub, D. W., ... & Calantone, R. J. (2014). Common beliefs and reality about PLS: Comments on Rönkkö and Evermann (2013). *Organizational Research Methods*, *17*(2), 182–209. https://doi.org/10.1177/1094428114526928

Henseler, J., Ringle, C. M., & Sarstedt, M. (2015). A new criterion for assessing discriminant validity in variance-based structural equation modeling. *Journal of the Academy of Marketing Science*, *43*, 115-135. https://doi.org/10.1007/s11747-014-0403-8

Klugman, C., & Stump, B. (2006). The effect of ethics training upon individual choice. *Journal of Further and Higher Education*, *30*(02), 181-192. https://doi.org/10.1080/03098770600617703

Kohlberg, L. (1984). *The psychology of moral development: The nature and validity of moral stages*. Harper & Row. https://ixtheo.de/Record/033073376

Liebel, G., & Chakraborty, S. (2021). Ethical issues in empirical studies using student subjects:

Re-visiting practices and perceptions. *Empirical Software Engineering*, *26*, 1-37. https://doi.org/10.1007/s10664-021-09958-4

Masenya, T. M. (2023). Awareness and knowledge of cyber ethical behaviour by students in higher education institutions in South Africa. In *Handbook of Research on Cybersecurity Risk in Contemporary Business Systems* (pp. 33-48). IGI Global. https://doi.org/10.4018/978-1-6684-7207-1.ch002

Miller, W. F., Shawver, T. J., & Mintz, S. M. (2020). Measuring the value of integrating GVV into a standalone accounting ethics course. *Journal of Accounting Education*, *51*, 100669. https://doi.org/10.1016/j.jaccedu.2020.100669

Mubako, G., Bagchi, K., Udo, G., & Marinovic, M. (2021). Personal values and ethical behavior in accounting students. *Journal of Business Ethics*, *174*, 161-176. https://doi.org/10.1007/s10551-020-04606-1

Nargiza, Y. (2022). Social and moral education of students and development of values. *Galaxy International Interdisciplinary Research Journal*, *10*(1), 300–305. https://giirj.com/index.php/giirj/article/view/1021

Nasution, E. Y. P. (2018). Analisis terhadap disposisi berpikir kreatif siswa pada pembelajaran matematika. *Edumatika: Jurnal Riset Pendidikan Matematika, 1*(1), 44-55. https://doi.org/10.32939/ejrpm.v1i1.217

Nunnally, J. C., & Bernstein, I. H. (1994). Reliability and validity. *Psychometric theory*, 23-25.

Ogundimu, E. O., Altman, D. G., & Collins, G. S. (2016). Adequate sample size for developing prediction models is not simply related to events per variable. *Journal of Clinical Epidemiology*, *76*, 175-182. https://doi.org/10.1016/j.jclinepi.2016.02.031

Okougbo, P. O., Okike, E. N., & Alao, A. (2021). Accounting ethics education and the ethical awareness of undergraduates: An experimental study. *Accounting Education*, *30*(3), 258-276. https://doi.org/10.1080/09639284.2021.1888135

Pasek, N. S., Julianto, I. P., & Dharmayasa, I. P. A. (2021). The effect of business and professional ethics education, spiritual and emotional intelligence on accounting students' ethical behavior. In *6th International Conference on Tourism, Economics, Accounting, Management, and Social Science (TEAMS 2021)* (pp. 328-334). Atlantis Press. https://doi.org/10.2991/aebmr.k.211124.047

Petalla, M. B., & Tatlonghari, J. K. C. (2023). Preventive Practices against Fraudulent Imitation of Information on Social Media Platforms among Senior High School

Students. *Asian Journal of Education and Social Studies*, *38*(2), 8–14. https://doi.org/10.9734/ajess/2023/v38i2820

Prashar, A., Gupta, P., & Dwivedi, Y. K. (2023). Plagiarism awareness efforts, students' ethical judgment, and behaviors: A longitudinal experiment study on ethical nuances of plagiarism in higher education. *Studies in Higher Education*, 1–27. https://doi.org/10.1080/03075079.2023.2253835

Rest, J. R. (1986). Moral development: Advances in research and theory. http://hdl.handle.net/10822/811393

Rolando Jr, Z. P. (2023). Parents' narratives on the online content risks among Filipino Children. *Philippine Social Science Journal*, *6*(2), 9-15. https://doi.org/10.52006/main.v6i2.715

Saunders, C., Marcolin, B., & Cherneski, J. (2022). The role of students' personal values and ethical ideologies in increasing the importance of perceptions of social responsibility for business students: A prme directive. *Journal of Management Education*, *46*(5), 920–950. https://doi.org/10.1177/10525629221077320

Sayidah, N., Hartati, S. J., & Muhajir, M. (2012). Academic cheating and characteristics of accounting students. *International Journal of Financial Research*, *11*(1), 190-201. http://repository.unitomo.ac.id/id/eprint/3110

Schwartz, S. H. (2017). The refined theory of basic values. *Values and behavior: Taking a cross-cultural perspective*, 51-72. https://doi.org/10.1007/978-3-319-56352-7_3

Singhania, A. K., & Panda, N. M. (2023). Does an effective audit committee influence firm performance?–The moderation role of knowledge intensity. *Corporate Governance: The International Journal of Business in Society*. https://doi.org/10.1108/CG-03-2023-0123

Thottoli, M. M. (2021). Practical knowledge in preparing financial statements and ICT-enabled financial plans: An empirical study among entrepreneurial students in Oman. *International Entrepreneurship Review*, *7*(1), 21-31. https://doi.org/10.15678/IER.2021.0701.02

Thottoli, M. M. M., Islam, M. A., Ahamad, S., & Hassan, M. S. (2023). Does e-learning enhance accounting students employability skills? A qualitative study of university students in Oman. *Business, Management and Economics Engineering, 21*(01). https://doi.org/10.5281/zenodo.7538588

Thottoli, M. M., Ahmed, E. R., & Thomas, K. V. (2022). Emerging technology and auditing practice: analysis for future directions. *European Journal of Management Studies*, *27*(1), 99-119. https://doi.org/10.1108/EJMS-06-2021-0058

Uye, E. E., Ezeh, P. N., & Olapegba, P. O. (2023). Parental perception of child behavior and parental abuse as predictors of delinquent behavior among adolescents in a military cantonment in Ibadan, Nigeria. *Philippine Social Science Journal*, *6*(3), 19-26. https://doi.

Additional Authors' Information:

NEMAH MARZOOQ ALALAWI
28000139@uofn.edu.om
https://orcid.org/0009-0004-0198-1274

HAJAR SALEEM ALJUNAIBI
20811387@uofn.edu.om
https://orcid.org/0009-0006-8009-7739

MOHAMMED MUNEERALI THOTTOLI
muneerali@unizwa.edu.om
https://orcid.org/0000-0003-2195-7226