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A Conceptual Model of Ethical Integrity for Accountant Educators Based on Sunan Ampel's Aphorisms

Nur Ika Mauliyah [1], Abdul Ghafar Ismail[2]
[1] Sharia Accounting Departement, Faculty of Islmamic Economics and business, UIN KHAS Jember
[2] Sains Islam Malaysia University, Malaysia
e-mail: [a] nurikamauliyah@uinkhas.ac.id
* Corresponding Author

Abstract

Introduction/Main Objectives: This study aims to identify the aforisms of Sunan Ampel that are relevant to integrity, describe the principles of integrity ethics for accounting educators, and formulate a conceptual model that integrates both aspects. **Background Problems:** This study aims to identify the aforisms of Sunan Ampel that are relevant to integrity, describe the principles of integrity ethics for accounting educators, and formulate a conceptual model that integrates both aspects.**Research Methods:** A qualitative approach was employed using an in-depth literature review of primary and secondary sources. **Finding/Results:** The aforisms of Sunan Ampel, such as honesty, humility, and social responsibility, directly support the development of integrity among accounting educators. These values enhance the internalization of ethics through a contextual, spiritual, and locally wisdom-based approach. The resulting conceptual model emphasizes that integrity ethics education is not only normative but also encompasses moral, spiritual, and social dimensions, shaping accounting educators who consistently behave honestly, fairly, and responsibly. **Conclusion:** Provide conclusion(s) and implication(s) of your research. What conclusions did you get and what are the implication(s)? What is the main take-home message?

Keywords: Aforisme; Ethical Integrity; Accounting Educators
JEL Classification: M40; M41

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INTRODUCTION

Ethics in accounting education has increasingly become a major concern since the onset of various financial crises, professional scandals, and the challenges facing education in the post-pandemic era. Global crises such as Covid-19 have not only shaken the economy but also pose serious challenges to educational practices and academic integrity. Research shows that teachers and educators face various ethical dilemmas that impact the well-being and quality of learning, confirming that ethical issues in the education profession are real and pressing issues, not merely normative ideals (Heikkilä et al., 2023).

In accounting education, pressures are intensifying due to changing assessment methods, remote evaluation, and the emergence of new technologies such as artificial intelligence (AI). These conditions increase the risk of academic dishonesty and demand new approaches to teaching accounting ethics that are more adaptive and based on internal values (Bierstaker et al., 2024). Consistently, recent studies confirm that moral intelligence and the ethical climate of an organization directly influence accountants' work behavior and ethical decision-making, making strengthening the dimensions of character and integrity as important as formal rules (Nazaripour & Zakizadeh, 2025). Furthermore, recent literature shows increasing attention to religious values-based approaches in shaping work behavior. The concept of Islamic Work Ethics has proven relevant for building commitment, performance, and prosocial behavior among Muslim professionals (Hutasuhut et al., 2021; Rubbab et al., 2024). This provides a strong foundation for Islamic values to serve as a contextual source of professional ethics, including in accounting education.

However, current accounting ethics education still faces various obstacles. Its implementation is often stuck in a formal format, consisting of theoretical courses with minimal integration with real-world practice. Lack of internalization of values in students, inadequately applied learning methods, and low awareness among some lecturers of the importance of ethical character development are major obstacles (Babalola et al., 2023). Research also confirms that ethics education that is overly technocratic and oriented toward legal compliance is ineffective in fostering deeper moral awareness (Zhang, 2024). Consequently, efforts to develop accountant educators with integrity often fall short of optimal results. One alternative to address this is an approach based on local wisdom and religious values that are more closely aligned with the community's culture. Sunan Ampel, one of the Walisongo (Nahdlatul Ulama), is known for his simple yet meaningful moral teachings, such as Moh Limo (avoiding five despicable behaviors) and aphorisms about honesty, self-control, and social service (Musman, 2021). These values are in line with professional ethical principles such as integrity, objectivity, responsibility, and social concern, which are relevant to shaping civilized and character-based accounting educators (Habib et al., 2025; Hasanah et al., 2022).

Unfortunately, most previous research has focused on teaching methods, educational instruments, or psychological variables in accounting ethics education. For example, Poje & Zaman Groff (2023) emphasized the use of ethics education toolkits, while Onumah & Owusu (2024) highlighted curriculum interventions. Local wisdom-based approaches are still limited, such as the figure of Semar (Poedjianto & Soeherman, 2021) or Islamic values in general (Jannah, 2023). To date, no research has specifically integrated the values of Sunan Ampel's aphorisms into the ethical framework of accounting educators. This situation indicates a research gap. First, there is no conceptual model that explicitly links local religious values, particularly Sunan Ampel's aphorisms, with the integrity of accounting educators. Second, there is a lack of empirical research examining how cultural-religious values influence important aspects such as moral judgment, moral intent, ethical climate, and integrity behavior in accounting education. Third, existing ethics education tends to emphasize rules and case studies, without addressing local tradition-based character building that can strengthen the resilience of values amidst the pressures of the digital era (Sharma & Stewart, 2022).

RESEARCH METHOD

This research is a conceptual study with a literature study approach, focusing on integrity as the main principle of ethics for accounting educators. Data were obtained through a critical review of scientific articles, books, and relevant documents discussing accounting ethics education, integrity in the accounting profession, and the values of Sunan Ampel's aphorisms. Journal articles were identified using keywords such as accounting ethics

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education, integrity in the accounting profession, Islamic values in ethics, and local wisdom in ethics education. Literature sources were searched through databases such as Scopus, Google Scholar, and campus online libraries, with priority given to articles published within the last ten years to ensure relevance. The collected literature was then analyzed thematically to highlight how the values of Sunan Ampel's aphorisms can be integrated with the principle of integrity in the ethics of the accounting educator profession. The results of this review were used to formulate a conceptual model of ethics of integrity for accountants educators based on Sunan Ampel's aphorisms.

RESULTS AND DISCUSSION

The Aphoristic Values of Sunan Ampel Sunan Ampel was one of the Walisongo who spread Islam in Java by emphasizing moral education rooted in Sufi traditions and local wisdom. His teachings are well known through simple aphorisms that contain profound messages about the relationship between humans, God, and fellow beings. One of his aphorisms states: "Sapa kang mung ngakoni barang kang kasat mata wae, iku durung weruh jatining Pangeran"—"Those who only acknowledge what is visible have not yet understood the essence of God" (Arif, 2024).

This aphorism teaches that humans have not yet grasped the divine reality if they believe only in what is tangible. The value highlights the importance of transcendental awareness and spirituality in professional life, including the profession of accounting educators (Arif, 2024). In the context of ethics education, this message is relevant for developing a perspective that goes beyond materialism and considers the moral dimensions that are unseen. Thus, the aphorism inspires accounting educators to balance worldly and spiritual aspects in fulfilling their professional duties. Another aphorism from Sunan Ampel teaches humility: "Yen sira kasinungan ngelmu kang marakake akeh wong seneng, aja sira malah rumangsa pinter"—"If you are granted knowledge that benefits many people, do not become conceited." This message critiques arrogance that often arises when one feels more knowledgeable and respected than others. The aphorism reminds us that knowledge is a divine trust that can be taken away at any time, leaving no reason for pride or superiority (Arif, 2024).

In the ethics of accounting educators, this value conveys that professionalism is not only about technical competence but also about maintaining humility as an educator. Ethics education based on this aphorism can help accounting educators remain humble even when they possess extensive knowledge and are respected within academic environments. This reinforces moral integrity, one of the key principles in professional ethics. Another aphorism states: "Sing-sapa gelem gawe seneng marang liyan, iku bakal oleh welas kang luwih gedhe"—"Those who bring joy to others will receive even greater compassion." This underscores the importance of contributing to others' well-being. The value teaches that the goodness one gives will return manifold—morally, socially, and spiritually. In accounting education, this principle encourages educators not only to teach but also to care for the welfare of their students and the community. It reflects empathy and social responsibility, both essential pillars in ethics education for professionals. By internalizing this aphorism, accounting educators can serve as role models who inspire students to do good and cultivate empathy as part of their professional character.

The Principle of Integrity in the Ethics of Accounting Educators Integrity

in the accounting profession is often viewed as the moral foundation that safeguards public trust, professional credibility, and the sustainability of the profession's reputation. In accounting education, integrity should not be understood merely as compliance with rules, but as an internal character that guides moral decisions and daily actions. Mintz (in Accounting Ethics Education) notes that since the early development of ethics education in accounting, integrity—alongside objectivity and independence—has been one of the core dimensions that must be explicitly taught and developed in accounting curricula. Hence, accounting educators must serve as role models of integrity, not only in theory but also in academic and professional practice. Empirical studies show that ethical interventions emphasizing integrity have a positive impact on students' moral awareness. For example, the study Accounting Ethics Education and the Ethical Awareness of Undergraduate Accounting Students found that introducing an Ethics Intervention Curriculum increased ethical sensitivity and strengthened commitment to professional integrity (Okougbo et al., 2021).

Similarly, Poje & Zaman (2023) revealed that using an ethics education toolkit enhances students' moral judgment, making integrity-based actions more likely. However, most of these studies focus on students, while accounting educators—the professional actors within educational settings—remain underexplored as research subjects. Cross-cultural comparisons also reveal that challenges to integrity in accounting education vary depending on academic culture and social norms. In Muslim societies, academic integrity is often linked with religious and cultural values. The study Academic Integrity in the Muslim World (Akbar & Picard, 2020) found that cultural and religious factors significantly influence perceptions and practices of integrity in higher education. In Malaysia, the concepts of amanah (trustworthiness) and mas'uliyyah (responsibility) are central Islamic ethical values that reinforce institutional culture when applied in education (Shuhari et al., 2019). Similarly, a study on amanah implementation at the University of Muhammadiyah Malang showed that employees internalize responsibility as part of organizational culture (Febriani, 2021).

These findings indicate that in Islamic contexts, integrity is deeply tied to trust and accountability. Cross-national studies affirm that integrity in accounting education is a global concern, but its challenges vary regionally. In the United States, Ariail et al. (2025) found that students engaged in academic dishonesty often carry such behavior into their professional lives, undermining public trust in the accounting profession. In the United Kingdom, Conaway & Wiesen (2023) observed the growing use of external sites such as Chegg during online exams, threatening academic integrity where oversight mechanisms are weak. Meanwhile, in Saudi Arabia, Hoque et al. (2025) emphasized the need to redesign accounting curricula to be more ethical, sustainable, and inclusive—placing integrity at the core rather than as a supplementary component. In Malaysia, Parsimin et al. (2023) found that ethics education positively affects graduates' ethical behavior, especially in honesty, openness, and accountability, though consistent implementation across universities remains a challenge.

Religious and moral education has also been identified as a medium for internalizing integrity. The study Moral Values Application in Islamic Education Teaching (Zulkifli et al., 2022) emphasizes that religious values such as respect for law, honesty, and moral

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consistency can be integrated into 21st-century education through daily interactions, leadership, and religious appreciation. Likewise, Bhat (2024) asserts that Islamic ethics strongly align with honesty, justice, moral obedience, and responsibility—all dimensions closely related to integrity. In Indonesia and other Muslim-majority countries, combining religious and local cultural values offers an effective path for strengthening integrity in accounting education. Nonetheless, challenges persist. First, integrity is often taught only partially—embedded in ethics or auditing courses—rather than as a systematic program of character development. Second, accounting educators face external pressures (publication demands, administrative duties, and dual roles between teaching and professional practice) that can erode integrity. Third, integrity measurement tools often rely on self-reports prone to social desirability bias. Fourth, ethical education must adapt to emerging challenges such as AI usage, remote assessments, and digital plagiarism, requiring a more resilient and contextually relevant integrity model.

In addressing these issues, integrating local-religious values—such as Sunan Ampel's aphorisms—can serve as a strategic approach to deepen internalized integrity among accounting educators. Values such as honesty, social devotion, adab (ethical conduct), and moral-spiritual balance reflect Indonesia's cultural and religious heritage. Incorporating these values into ethical models strengthens educators' moral resilience, cultivating responsible, consistent, and dignified professionals. This approach offers an important contribution to accounting ethics literature by embedding local wisdom into global ethical discourse.

A Conceptual Model of Professional Ethics for Accounting Educators Based on Sunan Ampel's

Aphorisms Sunan Ampel's aphorism, "Sapa kang mung ngakoni barang kang kasat mata wae, iku durung weruh jatining Pangeran"—"Those who only believe in what is visible have not yet understood the essence of God"—can be integrated with the principle of integrity in the ethics of accounting educators. This message highlights transcendental awareness: reality extends beyond what is visible to include higher moral values. In academic practice, integrity is often linked to honesty, fairness, and behavioral consistency (Zhang, 2024; Chaniago et al., 2023). Referring to this aphorism, accounting educators are encouraged to view integrity not merely as compliance with formal rules but as a spiritual commitment uniting morality and professionalism. This integration forms the concept of **transcendental integrity**, where honesty and fairness stem not from external enforcement but from internal spiritual responsibility. The aphorism "Yen sira kasinungan ngelmu kang marakake akeh wong seneng, aja sira malah rumangsa pinter"—"If you are blessed with knowledge that brings joy to others, do not feel superior"—teaches humility despite one's knowledge.

In professional ethics, this corresponds to professionalism supported by moral quality. International studies indicate that academic humility is crucial in creating collaborative and open learning environments (Brown & Dillard, 2021). Integrating this aphorism gives rise to the concept of humility-based professionalism, where humility sustains ethical academic relationships. For accounting educators, humility prevents arrogance, fosters fairness in assessment, and encourages dialogue with students and colleagues—thereby reinforcing professional integrity. The aphorism "Sing-sapa gelem gawe seneng marang liyan, iku bakal oleh welas kang luwih gedhe"—"Whoever brings happiness to others will receive greater compassion"—emphasizes empathy and beneficence. In the profession of accounting educators, this aligns with the principle of social responsibility, an essential component of global academic ethics (Berube & Gendron, 2023).

By internalizing this aphorism, educators transcend mere knowledge transmission and actively promote students' well-being and societal contribution. This integration forms the concept of empathic responsibility, an ethical approach that emphasizes care, welfare, and social benefit. It transforms accounting educators into moral exemplars who encourage students to embody empathy in their professional lives. From the integration of Sunan Ampel's aphorisms with the ethics of accounting educators, three key dimensions emerge: transcendental integrity, humility-based professionalism, and empathic responsibility. These three dimensions complement one another as a holistic ethical framework. Transcendental integrity sustains moral-spiritual orientation, humility-based professionalism governs fair and modest academic relationships, and empathic responsibility extends ethical concern toward students and society.

This model aligns with Kraten & Stuebs (2021), who argue that strong professional ethics must integrate moral, social, and spiritual dimensions to promote sustainable behavior. The model's strength lies in uniting global principles with local wisdom. Integrity, professionalism, and social responsibility are international ethical standards (IFAC, 2020); through Sunan Ampel's aphorisms, these principles gain a culturally and spiritually grounded foundation relevant to Indonesia. Thus, this conceptual model aligns with global regulations while reinforcing local moral identity. The integration contributes to accounting ethics literature, which remains largely dominated by Western perspectives. Theoretically, this model enriches the ethical framework for accounting educators with spiritual and cultural dimensions often overlooked in international discourse. Practically, it can serve as a foundation for ethics-based accounting curricula, faculty character development programs, and codes of academic conduct. By grounding ethics in Sunan Ampel's aphorisms, accounting educators can uphold integrity, foster humility, and internalize empathy—cultivating ethical professionals who are both globally competent and locally grounded.

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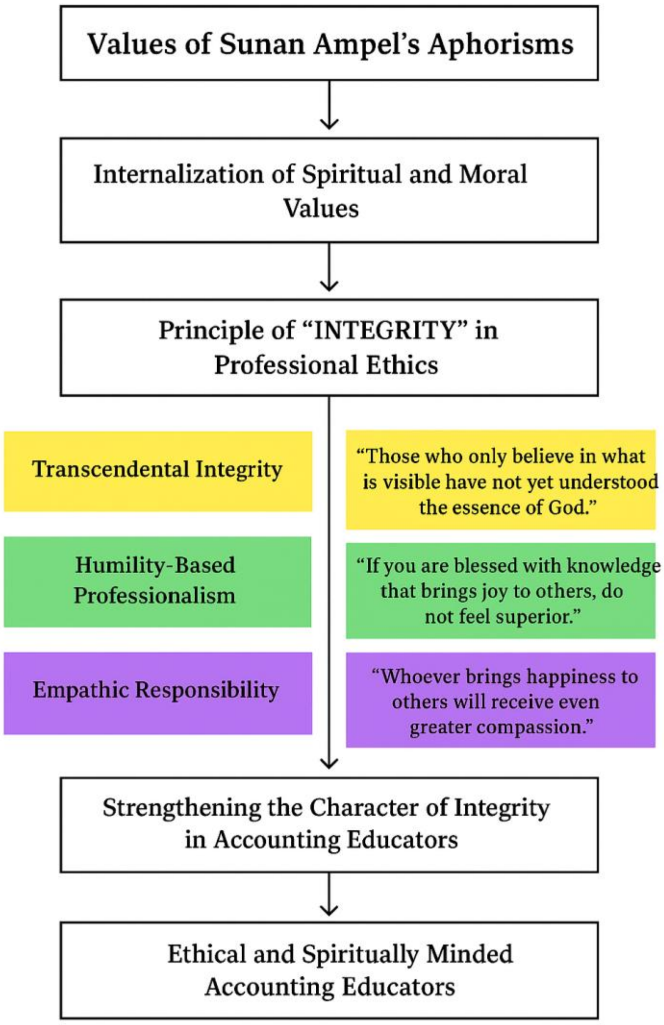

Figure 1. Integrity Model of Accounting Educators' Professional Ethics

CONCLUSION

This study concludes that the values of Sunan Ampel's aphorisms—such as the call to perceive the deeper essence beyond what is visible, humility in knowledge, and compassion toward others—hold strong relevance in establishing a moral foundation for the accounting educator profession. These values reflect the spiritual, ethical, and social dimensions essential for strengthening the character of accounting educators, ensuring that mastery of technical competence is complemented by integrity, humility, and moral responsibility. The resulting conceptual model emphasizes three key dimensions: transcendental integrity, representing the moral and spiritual awareness that guides educators to act honestly and fairly; humility-based professionalism, reflecting a humble attitude that sustains professionalism without arrogance; and empathic responsibility, signifying care for the well-being of students and the broader community.

These three dimensions are integrated, forming a holistic and harmonious ethical framework that adapts to modern challenges such as technological change, remote assessment, and social transformation. The novelty of this research lies in the development of a professional ethics model that combines universal principles of accounting ethics with local wisdom and Sufi values—an area that has been largely unexplored in both international and national literature. The model provides theoretical contributions by bridging global and local values and practical contributions as a guideline for curriculum development, learning practices, and the cultivation of accounting educators who are ethical, principled, and morally grounded. Thus, the model not only emphasizes compliance with formal norms but also promotes the formation of deep moral awareness and ethical character, making it relevant to the context of accounting education in Indonesia and adaptable to global contexts.

AUTHORSHIP CONTRIBUTION STATEMENT

The author confirms sole responsibility for the conception and design of the study, data collection, analysis, and interpretation of the results. The author also solely drafted the manuscript, critically revised it for intellectual content, and approved the final version for submission. All aspects of the work, including accuracy and integrity, are solely managed and verified by the author.

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