

INTERNATIONAL JOURNAL OF SOCIAL SCIENCE AND EDUCATION RESEARCH STUDIES



English title: INTERNATIONAL JOURNAL OF SOCIAL SCIENCE AND
EDUCATION RESEARCH STUDIES

ISSN: 2770-2782 (print), 2770-2790 (online)

DOI: 10.55677/IJSSERS

Website: <https://ijssers.org/> (<https://ijssers.org/>)

Publisher: *n/d*

Country: US

Language of publication: EN

Deposited publications: 202 > Full text: 96% | Abstract: 100% | Keywords: 100% | References: 100%

[Issues and contents](#)[Journal description \(\)](#)[Details \(\)](#)[Scientific profile \(\)](#)[Editorial office \(\)](#)

Publisher () INTERNATIONAL JOURNAL OF SOCIAL SCIENCE AND EDUCATION RESEARCH STUDIES is a monthly journal published as a medium for the advancement of scientific knowledge in all the branches of Social Science & Education Research and the publication of scientific investigation in these fields. The primary goal of the editors is to maintain high quality of publications on theoretical developments and practical applications. Original research papers, state-of-the-art reviews, and high-quality technical notes are invited for publication. It is also intended to present this as a form suitable to the general practitioner and primary care physician. The journal's full text is available online at www.ijssers.org. The journal allows free access (Open Access) to its contents and permits authors to self-archive the final accepted version of the articles on any OAI-compliant institutional / subject-based repository.

Non-indexed in the ICI Journals Master List 2023

Not reported for evaluation

Archival ratings [▶](#)

Main page (<http://jml.indexcopernicus.com>)

Rules

(http://indexcopernicus.com/images/PDF/Regulamin_serwisu_internetowego.pdf)

Privacy policy

(http://indexcopernicus.com/images/PDF/Polityka_prywatnosci.pdf)

Return policy

(http://indexcopernicus.com/images/PDF/Polityka_zwrotow.pdf)

© 2025 Index Copernicus Sp. z o.o.

INDEX COPERNICUS

INTERNATIONAL



European Union
European Regional
Development Fund



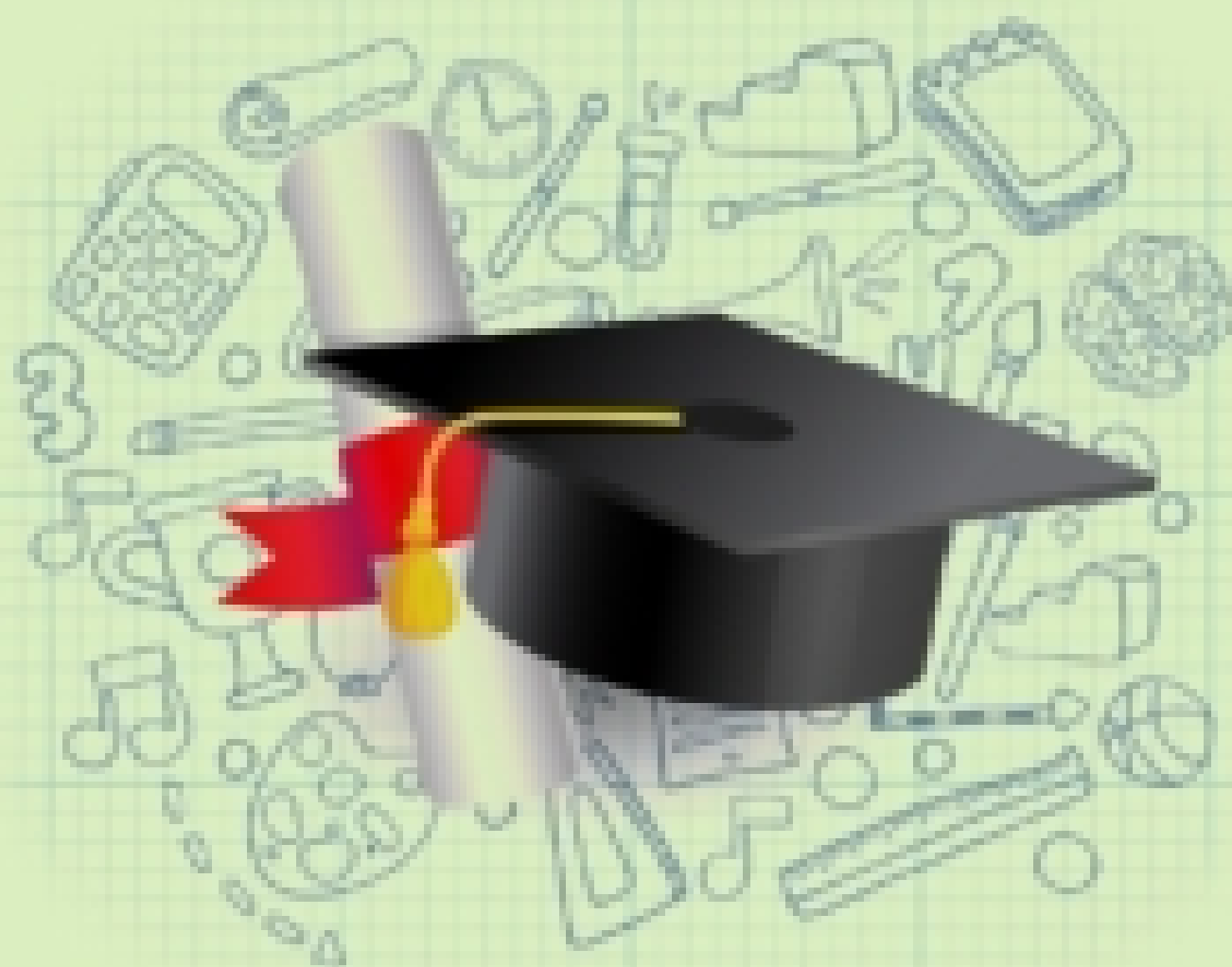
n/d

Archival ratings [▶](#)



ISSN No (PRINT) : 2770-2782
ISSN No (ONLINE) : 2770-2790

INTERNATIONAL JOURNAL OF SOCIAL SCIENCE AND EDUCATION RESEARCH STUDIES



Volume 05

YEAR 2025

CROSS-REF DOI: 10.55677/IJSSERS

IJSSERS

website: <http://ijssers.org>



EDITORIAL BOARD



Dr. Arun
Lecturer, Asia
Pacific University
of Technolgy &
Innovation, Malaysia.



**Dr. Amit
Soni**
Prof and head EE
Manipal
University Jaipur
rajasthan



**Prof. Rudra
pd Ghimire**
DAV B school
Kathmandu
Nepal



**Prof. Dr. N
K Joshi**
PhD. MBA MCA
Director Modi
institute of
management and
technology Kota
Rajasthan India



**Hemant
amhiya**
Ass. Prof.
Department of
electrical
engineering



**Prof. Dr.
C.B.
SENTHILKUMAR**
Ph.D. Professor &
Head –

Kota Rajasthan
India

Madhya
Pradesh india

Commerce
University
Department
Maduravoyal.

Submit Articles

Author Desk

[Author Guideline](#)

[Call For Paper](#)

[Editorial & Ethics Policies](#)

[Publication Fee](#)

[Review Process](#)

[Plagiarism Policy](#)

[Manuscript Template](#)

[Copyright form](#)



**Dr.
Priyanka
Agarwal**
Ph.D. Assistant
Professor
Department Of
Commerce
Government P.G.
College Kotdwara



**ANSHIKA
BANSAL**
NET, U-SET
Department Of
Commerce
Govt.P.G College
Kotdwara



**Dr.Eng.Ahmed
Kadhim
Hussein**
P.hd. Assistant
Professor
Department of
Mechanical
Engineering
College of
Engineering
University of
Babylon Republic
of Iraq



**MOHD.
MUNTJIR**
Assistant
Professor
Departments of
Computer
Science and
Information
Technology



**Dr. Abd El-
Aleem Saad
Soliman
Desok**
Professor
Assistant of
Agricultural
Zoology

moa.lismg@t



**Rudrarup
Gupta**
Academic
Researcher,
Rupayan Housing
Society, A/102,
Central Road,
H.B. Town,
Sodepur, P.O.
Bijoypur, Kolkata
,India



**Dr. S.
PRIYAN**
Assistant
Professor,
Department of
Mathematics



**Professor
Jacinta
A.Opara,FCIA**
Professor and
Director Centre
for Health and
Environmental
Studies



**JAGPREET
SINGH**
Assistant
Professor,
Department of
Nanotechnology,
Sri Guru Granth
Sahib World
University,



**Prof. Dr. ALI
HENNACHE**
Professor of
Electrical
Engineering and
Applied Physics



**Dr. Rohit
Bansal**
Ph.D., Assistant
Professor,
Department of
Management
Studies, Vaish
College of



**Dr.
GUENDOUZ
Mohamed**
(Doctorate)
Lecturer, Civil
engineering,



**Dr. Abun
Dameanus**
Ph.D., Faculty of
the College of
Business of
Divine Word

Engineering,
Engineering,
Rohitak
India

Interest (Civil
University of
Engineering)

Pin: 124001



**Dr. K. Rama
Rao**

(Ph.D., PDF,
D.Litt) Asst.
Professor of
Zoology, Govt.
Degree & PG
College



**Dr. Chong
SHEN**

(Ph.D.) Senior
Scientist, Gut
Immunology Lab,
Enzyme
innovation and
development,
R&D, DuPont
Nutrition &
Biosciences,
Brabrand,
Denmark



**Dr. Pauline
Ukamaka
Umeanaeto**

(Ph.D.)
Department of
Parasitology and
Entomology,
Faculty of
Biosciences,
Nnamdi Azikiwe
University Awka



**Dr. Abun
Dameanus**

Faculty of the
College of
Business of
Divine Word
College of Vigan
and Divine Word
College of Laoag



**Dr. Dinh
Tran Ngoc
Huy**

GSIM,
International
University of
Japan, Niigata,
Japan

Research
Interest
(Parasitology
and

Research
Interest



**Dr. Shoeb
Ahmad**

PROFESSOR, AI
Zahra College for

Entomology)



**Manish
Soni**

Assistant
Professor
Department of
computer
science, Govt P.G
college
Mandsaur, India



**Dr. A.
Vamshi
Krishna
Reddy**

Assistant
Professor Centre
for Environment,
Institute of
Science &
Technology, Opp.
to State Bank,
Jawaharlal Nehru
Technological
University
Hyderabad,
Kukatpally,
Hyderabad,
Telangana-500
085.



**Dr. Kavita
Chahal**



Dr. Arghya



**MRS.
FI IZFRETH**

SHANMUGA
Assistant
Professor
(Botany)
Government
College, Bichhua,
Chhindwara, M.P

**Dr. Arghya
Mani**
Assistant
Professor, School
of Agriculture,
Lovely
Professional
University,
Phagwara

**ELIZABETH
RANI. V**
Associate
professor,
Obstetrics &
Gynaecology
nursing, M.A.
Chidambaram
College of
Nursing,
Chennai.



**Dr. Muktpal
Bhalerao**
Assistant
Professor
Department of
Physiology Rural
Medical College
PIMS (DU) India



**Dr. Muktpal
Bhalerao**
1 Assistant
Professor,
Department of
Arts, Koneru
Lakshmaiah
Education
Foundation
(Deemed to be
University),
Vaddeswaram,
Vijayawada,
Andhra Pradesh



**Dr. Nethaji
Ramalingam
M. Pharm.,
Ph.D.,
SEFM.**
Professor &
Head,
Department of
Pharmaceutics,
Devaki Amma
Memorial College
of Pharmacy,
Pulliparamba
Post, Chelembra,
Malappuram Dt,
Kerala - 673634



**Dr. P.
Senthilvalavan**
Assistant
Professor
Department of
Soil Science &
Plant Nutrition



Dr. M. C.



**Dr.
Berdimbetov
Timur
Tleubergenovich**
Head of
Department of
International
Economics

Agricultural
Chemistry
Faculty of
Agriculture
Annamalai
University
Annamalainagar,Chidambaram
Tamil Nadu, India

Manjunatha

Assistant
Professor,
Department of
Civil Engineering,
Maharaja
Institute of
Technology,
Thandavapura,
Mysuru -571 302

Relations and
Teacher Nukus
Branch of
Tashkent
University of
Information
Technologies
Named After
Muhammad Al-
Khwarizmi



Dr. I Gusti Bagus Rai Utama

Associate
Professor of
Tourism in the
Faculty of
Economics,
Business, and
Humanity,
Dhyana Pura
University, Bali,
Indonesia



Dr. M
Naveen
Kumar



Mrs.
Mohsina F.P
Associate



Johan
Severinus
Tati

System
Administrator in
Telangana
University,
Nizamabad

Professor,
Lugman college
of Pharmacy,
Gulbarga,
Karnataka

English Lecturer,
Politeknik Kota
Kinabalu, Kota
Kinabalu, Sabah
Malaysia



**Dr. Uko,
Ibeabuchi,**
Sub-Dean, Fac. of
Agriculture,
Nnamdi Azikiwe
University, Awka.

Editor-in-Chief

Dr. Konda R.

E-mail id: editor@ijssers.org

Editorial Board Members

Dr. I Gusti Bagus Rai Utama, (S.E., M.MA., M.A.)

Associate Professor of Tourism in the Faculty of Economics, Business, and
Humanity, Dhyana Pura University, Bali, Indonesia

ORCID: <https://orcid.org/0000-0002-1962-0707>

SINTA: <https://sinta.ristekbrin.go.id/authors/detail?id=179706&view=overview>

GOOGLE SCHOLAR <https://scholar.google.co.id/citations?user=VjebKtgAAAAJ&hl=en&oi=ao>

SCOPUS <https://www.scopus.com/authid/detail.uri?authorId=57193734933>

SSRN https://papers.ssrn.com/sol3/cf_dev/AbsByAuth.cfm?per_id=2313755

RESERACHGATE <https://www.researchgate.net/profile/Rai-Utama-I-Gusti-Bagus-2>

PUBLONS <https://publons.com/researcher/1466003/dr-i-gusti-bagus-rai-utama>

Dr. Ram Krishna Mandal

Associate Professor, Department of Economics, D.N. Govt. College,
Itanagar, Arunachal Pradesh, India

Dr. Nadia Mansour

Assistant Professor, Department of Administration, University of Sousse,
Tunisia

Dr. Channaveere Gowda B.N.

Vice Principal, Associate Professor & HOD

Department of Economics Vivekananda Institute of Management,
Rajajinagar, Bengaluru, Karnataka, India.

Dr. IMAM TURMUDZI. (S.Pd.I., M.Pd)

Lecturer, STIEKEN BLITAR EAST JAVA INDONESIA

Victor EKWUKOMA (Ph.D)

Educational Research Centre, Nigerian Educational Research and
Development Council (NERDC), Abuja

DR. Samuel Olanrewaju OLADAPO (Ph.D.)

Department of Social Science Education Adekunle Ajasin University.
Akungba-Akoko, Ondo State

Mark B. Ulla

College English Language and Literature InstructoR Father Saturnino Urios
University San Francisco St., Butuan City

Dr. D.M.W.K. Dissanayake (Ph.D.)

Senior Lecturer, Grade 1 Head Of The Department Of Humanities Rajarata
University Of Sri Lanka ,Mihintale. Sri Lanka.



of scientific investigation in these fields. Submission open for April Edition 2025.

Archives

You are here: [Home](#) / [Archives](#)

VOLUME 03 ISSUE 04 APRIL 2023 []

Vol 2 No 4(2023)

Communication Strategy for Islamic Boarding School Leaders in Improving the Quality of Education [<https://ijssers.org/single-view/?id=8043&pid=8045>]

Muhamad Zamrudin Kurniawan¹, Mujamil², Teguh³, Maftukhin⁴, Akhyak⁵

^{1,2,3,4,5} UIN Sayyid Ali Rahmatullah (SATU) Tulungagung, East Java, Indonesia

Page No. 530-542

PDF [<https://ijssers.org/wp-content/uploads/2023/04/01-0104-2023.pdf>]

Full text [<https://ijssers.org/single-view/?id=8043&pid=8045>]

Google Scholar [[https://scholar.google.co.in/scholar?q=Communication Strategy for Islamic Boarding School Leaders in Improving the Quality of Education](https://scholar.google.co.in/scholar?q=Communication+Strategy+for+Islamic+Boarding+School+Leaders+in+Improving+the+Quality+of+Education)]

DOI: 10.55677/ijssers/V03I4Y2023-01 [<https://doi.org/10.55677/ijssers/V03I4Y2023-01>]

Google [[https://www.google.com/search?q=Communication Strategy for Islamic Boarding School Leaders in Improving the Quality of Education](https://www.google.com/search?q=Communication+Strategy+for+Islamic+Boarding+School+Leaders+in+Improving+the+Quality+of+Education)]

Strategies for Successful Change Implementation: Insights from Senior Business Leaders [<https://ijssers.org/single-view/?id=8050&pid=8045>]

Prof. Dr. Joel Chagadama, DBA¹, Prof. Dr. Desire S. Luamba, DBA.², Prof. Dr. Edouard M. Mutamba, PhD.³, Denis Mpunga Wa Mpunga, LLB.⁴

¹ Director of Administration & Financial Controller, GKG Law, P.C., Washington, DC-USA

<https://orcid.org/0000-0002-7253-6977>

² Vice President and CEO, Star Light Consulting LLC, Manassas, VA-USA

<https://orcid.org/0000-0001-5138-1550>

³ Department of Metallurgy, Faculty of Polytechnic, University of Lubumbashi, D.R. of Congo

⁴ Attorney and CEO, Mpunga Law Firm, University of Likasi-D.R. Congo.

Page No. 543-552

PDF [<https://ijssers.org/wp-content/uploads/2023/04/02-0404-2023.pdf>]

Full text [<https://ijssers.org/single-view/?id=8050&pid=8045>]

Submit Articles

Author Desk

Author Guideline

Call For Paper

Editorial & Ethics Policies

Publication Fee

Review Process

Plagiarism Policy

Manuscript Template

Copyright form

Google Scholar [<https://scholar.google.co.in/scholar?q=Strategies for Successful Change Implementation: Insights from Senior Business Leaders>]

DOI: 10.55677/ijssers/V03I4Y2023-02 [<https://doi.org/10.55677/ijssers/V03I4Y2023-02>]

Google [<https://www.google.com/search?q=Strategies for Successful Change Implementation: Insights from Senior Business Leaders>]

E-Business Ethics Learning Effectiveness to Build Ethical Awareness, Moral Courage, and Ethical Decisions [<https://ijssers.org/single-view/?id=8054&pid=8045>]

Francisca Reni Retno Anggraini¹, Yusef Widya Karsana², Fransiscus Asisi Joko Siswanto³

^{1,2,3} Sanata Dharma University, Yogyakarta, Indonesia

Page No. 553-559

PDF [<https://ijssers.org/wp-content/uploads/2023/04/03-0404-2023.pdf>]

Full text [<https://ijssers.org/single-view/?id=8054&pid=8045>]

Google Scholar [<https://scholar.google.co.in/scholar?q=E-Business Ethics Learning Effectiveness to Build Ethical Awareness, Moral Courage, and Ethical Decisions>]

DOI: 10.55677/ijssers/V03I4Y2023-03 [<https://doi.org/10.55677/ijssers/V03I4Y2023-03>]

Google [<https://www.google.com/search?q=E-Business Ethics Learning Effectiveness to Build Ethical Awareness, Moral Courage, and Ethical Decisions>]

State Intervention in the Establishment of the House of Worship to Realize Religious Harmony [<https://ijssers.org/single-view/?id=8062&pid=8045>]

Agus Ujjianto¹, Saridin², Kholid Mawardi³, Siti Mahmudah⁴, Sadari⁵

^{1,2,3} UIN Saifuddin Zuhri Purwokerto

⁴ UIN Raden Intan Lampung

⁵ Institut Pembina Rohani Islam Jakarta

Page No. 560-567

PDF [<https://ijssers.org/wp-content/uploads/2023/04/04-0604-2023.pdf>]

Full text [<https://ijssers.org/single-view/?id=8062&pid=8045>]

Google Scholar [<https://scholar.google.co.in/scholar?q=State Intervention in the Establishment of the House of Worship to Realize Religious Harmony>]

DOI: 10.55677/ijssers/V03I4Y2023-04 [<https://doi.org/10.55677/ijssers/V03I4Y2023-04>]

Google [<https://www.google.com/search?q=State Intervention in the Establishment of the House of Worship to Realize Religious Harmony>]

Code-Switching in Relation to Other Language-Contact Phenomena: A Theoretical Account [<https://ijssers.org/single-view/?>]

[id=8066&pid=8045\]](#)

Aziz Driouch

Ibn Zohr University, Agadir- Morocco

Page No. 568-577

PDF [<https://ijssers.org/wp-content/uploads/2023/04/05-0604-2023.pdf>]

Full text [<https://ijssers.org/single-view/?id=8066&pid=8045>]

Google Scholar [<https://scholar.google.co.in/scholar?q=Code-Switching in Relation to Other Language-Contact Phenomena: A Theoretical Account>]

DOI: 10.55677/ijssers/V03I4Y2023-05 [<https://doi.org/10.55677/ijssers/V03I4Y2023-05>]

Google [<https://www.google.com/search?q=Code-Switching in Relation to Other Language-Contact Phenomena: A Theoretical Account>]

[The Causes and Effects of Divorce on Child Upbringing among Muslim Family in Yobe North Senatorial Zone, Yobe State, Nigeria](#) [<https://ijssers.org/single-view/?id=8070&pid=8045>]

Alhaji Ibrahim Abubakar

Department of Islamic Studies, College of Education and Legal Studies, Nguru, Yobe State, Nigeria.

Page No. 578-581

PDF [<https://ijssers.org/wp-content/uploads/2023/04/06-1004-2023.pdf>]

Full text [<https://ijssers.org/single-view/?id=8070&pid=8045>]

Google Scholar [<https://scholar.google.co.in/scholar?q=The Causes and Effects of Divorce on Child Upbringing among Muslim Family in Yobe North Senatorial Zone, Yobe State, Nigeria>]

DOI: 10.55677/ijssers/V03I4Y2023-06 [<https://doi.org/10.55677/ijssers/V03I4Y2023-06>]

Google [<https://www.google.com/search?q=The Causes and Effects of Divorce on Child Upbringing among Muslim Family in Yobe North Senatorial Zone, Yobe State, Nigeria>]

[Management of Safety and Health in Schools: Benefits, Challenges and Prospects](#) [<https://ijssers.org/single-view/?id=8074&pid=8045>]

Kaiko Mubita¹, Inonge Milupi², Kalisto Kalimaposo³

^{1,2,3} University of Zambia, School of Education

Page No. 582-587

PDF [<https://ijssers.org/wp-content/uploads/2023/04/07-1004-2023.pdf>]

Full text [<https://ijssers.org/single-view/?id=8074&pid=8045>]

Google Scholar [<https://scholar.google.co.in/scholar?q=Management of Safety and Health in Schools: Benefits, Challenges and Prospects>]

DOI: 10.55677/ijssers/V03I4Y2023-07 [<https://doi.org/10.55677/ijssers/V03I4Y2023-07>]

Google [<https://www.google.com/search?q=Management of Safety and Health in Schools: Benefits, Challenges and Prospects>]

Teachers and pupils' perspectives on Teaching and Learning of Geography in selected schools of Luapula and Lusaka provinces of Zambia: Benefits, Challenges and Prospects [<https://ijssers.org/single-view/?id=8078&pid=8045>]

Kaiko Mubita¹, Kasonde Mundende², Inonge Milupi³, Kalisto Kalimaposo⁴

^{1,2,3,4} University of Zambia, School of Education

Page No. 588-593

PDF [<https://ijssers.org/wp-content/uploads/2023/04/08-1004-2023.pdf>]

Full text [<https://ijssers.org/single-view/?id=8078&pid=8045>]

Google Scholar [<https://scholar.google.co.in/scholar?q=Teachers and pupils' perspectives on Teaching and Learning of Geography in selected schools of Luapula and Lusaka provinces of Zambia: Benefits, Challenges and Prospects>]

DOI: 10.55677/ijssers/V03I4Y2023-08 [<https://doi.org/10.55677/ijssers/V03I4Y2023-08>]

Google [<https://www.google.com/search?q=Teachers and pupils' perspectives on Teaching and Learning of Geography in selected schools of Luapula and Lusaka provinces of Zambia: Benefits, Challenges and Prospects>]

Introduction to Energy Accounting in Higher Education: A Theoretical Discussion [<https://ijssers.org/single-view/?id=8082&pid=8045>]

Komang Adi Kurniawan Saputra

Faculty of Economics and Business, Warmadewa University

Page No. 544-599

PDF [<https://ijssers.org/wp-content/uploads/2023/04/09-1104-2023.pdf>]

Full text [<https://ijssers.org/single-view/?id=8082&pid=8045>]

Google Scholar [<https://scholar.google.co.in/scholar?q=Introduction to Energy Accounting in Higher Education: A Theoretical Discussion>]

DOI: 10.55677/ijssers/V03I4Y2023-09 [<https://doi.org/10.55677/ijssers/V03I4Y2023-09>]

Google [<https://www.google.com/search?q=Introduction to Energy Accounting in Higher Education: A Theoretical Discussion>]

Inside the Studio: A Closer Look at Studio-Based Learning in Architecture Education [<https://ijssers.org/single-view/?id=8088&pid=8045>]

Chih Siong Wong

University of Technology Sarawak, Malaysia

Page No. 600-607

PDF [<https://ijssers.org/wp-content/uploads/2023/04/10-1304-2023.pdf>]

Full text [<https://ijssers.org/single-view/?id=8088&pid=8045>]

Google Scholar [<https://scholar.google.co.in/scholar?q=Inside the Studio: A Closer Look at Studio-Based Learning in Architecture Education>]

DOI: 10.55677/ijssers/V03I4Y2023-10 [<https://doi.org/10.55677/ijssers/V03I4Y2023-10>]

Google [<https://www.google.com/search?q=Inside the Studio: A Closer Look at Studio-Based Learning in Architecture Education>]

Law Enforcement Ethics and Morality Contribution in Reducing the Culture of Corruption [<https://ijssers.org/single-view/?id=8092&pid=8045>]

Asep Syarifuddin Hidayat¹, Nur Rohim Yunus², Muhammad Ishar Helmi³

^{1,2,3} Universitas Islam Negeri Syarif Hidayatullah Jakarta

Page No. 608-618

PDF [<https://ijssers.org/wp-content/uploads/2023/04/11-1504-2023.pdf>]

Full text [<https://ijssers.org/single-view/?id=8092&pid=8045>]

Google Scholar [<https://scholar.google.co.in/scholar?q=Law Enforcement Ethics and Morality Contribution in Reducing the Culture of Corruption>]

DOI: 10.55677/ijssers/V03I4Y2023-11 [<https://doi.org/10.55677/ijssers/V03I4Y2023-11>]

Google [<https://www.google.com/search?q=Law Enforcement Ethics and Morality Contribution in Reducing the Culture of Corruption>]

Teaching Methods and Teachers Conference/Seminar Attendance: The Gateway to Quality Education in Nigeria [<https://ijssers.org/single-view/?id=8098&pid=8045>]

ANHO, Okiemute Roseline PhD¹, AKPOKINIOVO, Rukevwe Samuel²

¹ Department of Educational Management and Foundation, Delta State University, Abraka, Nigeria

² Department of Science Education, Delta State University, Abraka, Nigeria

Page No. 619-625

PDF [<https://ijssers.org/wp-content/uploads/2023/04/12-1704-2023.pdf>]

Full text [<https://ijssers.org/single-view/?id=8098&pid=8045>]

Google Scholar [<https://scholar.google.co.in/scholar?q=Teaching Methods and Teachers Conference/Seminar Attendance: The Gateway to Quality Education in Nigeria>]

DOI: 10.55677/ijssers/V03I4Y2023-12 [<https://doi.org/10.55677/ijssers/V03I4Y2023-12>]

Google [<https://www.google.com/search?q=Teaching Methods and Teachers Conference/Seminar Attendance: The Gateway to Quality Education in Nigeria>]

Perception of Business Education Undergraduates in Universities of South-South Nigeria on E-Advertising of Goods and Services [https://ijssers.org/single-view/?id=8105&pid=8045]

Dr. (Mrs.) P.E. Okoro¹, Dr. O.V. Oroka²

^{1,2}Department of Business Education, Faculty of Education, Delta State University, Abraka.

Page No. 626-631

PDF [https://ijssers.org/wp-content/uploads/2023/04/13-1704-2023.pdf]

Full text [https://ijssers.org/single-view/?id=8105&pid=8045]

Google Scholar [https://scholar.google.co.in/scholar?q=Perception of Business Education Undergraduates in Universities of South-South Nigeria on E-Advertising of Goods and Services]

DOI: 10.55677/ijssers/V03I4Y2023-13 [https://doi.org/10.55677/ijssers/V03I4Y2023-13]

Google [https://www.google.com/search?q=Perception of Business Education Undergraduates in Universities of South-South Nigeria on E-Advertising of Goods and Services]

Development of Indonesian Business Contract Law in The Globalization Era [https://ijssers.org/single-view/?id=8110&pid=8045]

Elyatul Azizah¹, Armansyah², Yulianingsih³

^{1,2,3}Student of the Master of Law Study Program, Faculty of Law, University of Jember

Page No. 632-638

PDF [https://ijssers.org/wp-content/uploads/2023/04/14-1804-2023.pdf]

Full text [https://ijssers.org/single-view/?id=8110&pid=8045]

Google Scholar [https://scholar.google.co.in/scholar?q=Development of Indonesian Business Contract Law in The Globalization Era]

DOI: 10.55677/ijssers/V03I4Y2023-14 [https://doi.org/10.55677/ijssers/V03I4Y2023-14]

Google [https://www.google.com/search?q=Development of Indonesian Business Contract Law in The Globalization Era]

Mental Health and Employment of Vietnam Preschool Teachers in Covid-19: A Research in Hanoi, Vietnam [https://ijssers.org/single-view/?id=8114&pid=8045]

Nguyễn Minh Đức¹, Nguyễn Thanh Tâm²

^{1,2}The Vietnam Institute of Educational Sciences

Page No. 639-644

PDF [https://ijssers.org/wp-content/uploads/2023/04/15-1804-2023.pdf]

Full text [https://ijssers.org/single-view/?id=8114&pid=8045]

Google Scholar [[https://scholar.google.co.in/scholar?q=Mental Health and Employment of Vietnam Preschool Teachers in Covid-19: A Research in Hanoi, Vietnam](https://scholar.google.co.in/scholar?q=Mental+Health+and+Employment+of+Vietnam+Preschool+Teachers+in+Covid-19:+A+Research+in+Hanoi,+Vietnam)]

DOI: 10.55677/ijssers/V03I4Y2023-15 [<https://doi.org/10.55677/ijssers/V03I4Y2023-15>]

Google [[https://www.google.com/search?q=Mental Health and Employment of Vietnam Preschool Teachers in Covid-19: A Research in Hanoi, Vietnam](https://www.google.com/search?q=Mental+Health+and+Employment+of+Vietnam+Preschool+Teachers+in+Covid-19:+A+Research+in+Hanoi,+Vietnam)]

Teaching and Learning Safely: Pupils and Teachers' Perspectives on Classroom Safety Management in Selected Schools of Southern Province of Zambia [<https://ijssers.org/single-view/?id=8118&pid=8045>]

Kaiko Mubita¹, Inonge Milupi², Kalisto Kalimaposo³

^{1,2,3} University of Zambia, School of Education

Page No. 645-652

PDF [<https://ijssers.org/wp-content/uploads/2023/04/16-1804-2023.pdf>]

Full text [<https://ijssers.org/single-view/?id=8118&pid=8045>]

Google Scholar [[https://scholar.google.co.in/scholar?q=Teaching and Learning Safely: Pupils and Teachers' Perspectives on Classroom Safety Management in Selected Schools of Southern Province of Zambia](https://scholar.google.co.in/scholar?q=Teaching+and+Learning+Safely:+Pupils+and+Teachers'+Perspectives+on+Classroom+Safety+Management+in+Selected+Schools+of+Southern+Province+of+Zambia)]

DOI: 10.55677/ijssers/V03I4Y2023-16 [<https://doi.org/10.55677/ijssers/V03I4Y2023-16>]

Google [[https://www.google.com/search?q=Teaching and Learning Safely: Pupils and Teachers' Perspectives on Classroom Safety Management in Selected Schools of Southern Province of Zambia](https://www.google.com/search?q=Teaching+and+Learning+Safely:+Pupils+and+Teachers'+Perspectives+on+Classroom+Safety+Management+in+Selected+Schools+of+Southern+Province+of+Zambia)]

An Investigation on the Implementation of Early Childhood Education: A Case Study of Selected Schools in Petauke District [<https://ijssers.org/single-view/?id=8122&pid=8045>]

Lizzie Chilizen Chakwaba¹, Mwansa Mukalula-Kalumbi (PhD)²

^{1,2} University of Zambia, Department of Education Administration and Policy Studies.

Page No. 653-659

PDF [<https://ijssers.org/wp-content/uploads/2023/04/17-1904-2023.pdf>]

Full text [<https://ijssers.org/single-view/?id=8122&pid=8045>]

Google Scholar [[https://scholar.google.co.in/scholar?q=An Investigation on the Implementation of Early Childhood Education: A Case Study of Selected Schools in Petauke District](https://scholar.google.co.in/scholar?q=An+Investigation+on+the+Implementation+of+Early+Childhood+Education:+A+Case+Study+of+Selected+Schools+in+Petauke+District)]

DOI: 10.55677/ijssers/V03I4Y2023-17 [<https://doi.org/10.55677/ijssers/V03I4Y2023-17>]

Google [[https://www.google.com/search?q=An Investigation on the Implementation of Early Childhood Education: A Case Study of Selected Schools in Petauke District](https://www.google.com/search?q=An+Investigation+on+the+Implementation+of+Early+Childhood+Education:+A+Case+Study+of+Selected+Schools+in+Petauke+District)]

Sustainability Reporting and Economic Value Added: Empirical Evidence from Listed Manufacturing Entities in Nigeria
[<https://ijssers.org/single-view/?id=8126&pid=8045>]

Iliemena, Rachael Okwudili (Phd)¹, Prof. Ijeoma, Ngozi Blessing², Uagbale-Ekatah, Rosemary³

^{1,2} Department of Accountancy, Nnamdi Azikiwe University, Awka, Nigeria

³ Departments of Accountancy, Benson Idahosa University, Benin, Nigeria

Page No. 660-677

PDF [<https://ijssers.org/wp-content/uploads/2023/04/18-2004-2023.pdf>]

Full text [<https://ijssers.org/single-view/?id=8126&pid=8045>]

Google Scholar [[https://scholar.google.co.in/scholar?q=Sustainability Reporting and Economic Value Added: Empirical Evidence from Listed Manufacturing Entities in Nigeria](https://scholar.google.co.in/scholar?q=Sustainability+Reporting+and+Economic+Value+Added:Empirical+Evidence+from+Listed+Manufacturing+Entities+in+Nigeria)]

DOI: 10.55677/ijssers/V03I4Y2023-18 [<https://doi.org/10.55677/ijssers/V03I4Y2023-18>]

Google [[https://www.google.com/search?q=Sustainability Reporting and Economic Value Added: Empirical Evidence from Listed Manufacturing Entities in Nigeria](https://www.google.com/search?q=Sustainability+Reporting+and+Economic+Value+Added:Empirical+Evidence+from+Listed+Manufacturing+Entities+in+Nigeria)]

Da'wah, Negotiation and Social Piety: The Role of Kyai Ahmad Masduki Al-Jabalani in Building the Character of a Multicultural Society in Gorontalo, Indonesia [<https://ijssers.org/single-view/?id=8130&pid=8045>]

Samsi Pomalingo¹, Wirna Tangahu²

¹ State University of Gorontalo

² Muhammadiyah University of Gorontalo

Page No. 678-686

PDF [<https://ijssers.org/wp-content/uploads/2023/04/19-2104-2023.pdf>]

Full text [<https://ijssers.org/single-view/?id=8130&pid=8045>]

Google Scholar [<https://scholar.google.co.in/scholar?q=Da>]

DOI: 10.55677/ijssers/V03I4Y2023-19 [<https://doi.org/10.55677/ijssers/V03I4Y2023-19>]

Google [<https://www.google.com/search?q=Da>]

Factors Affecting English Majored Freshmen's Speaking Performance in a University in the Mekong Delta - Viet Nam
[<https://ijssers.org/single-view/?id=8135&pid=8045>]

Ly Thi Tra My¹, Nguyen Thanh Hung², Nguyen Thi Tuyet Minh³, Lam Thi Thuy Tien⁴, Le Ha Lan Phuong⁵, Au Xuan Sam⁶

^{1,2,3,4,5,6} Can Tho University of Medicine and Pharmacy, Can Tho City, Viet Nam

Page No. 687-695

PDF [<https://ijssers.org/wp-content/uploads/2023/04/20-2204-2023.pdf>]

Full text [<https://ijssers.org/single-view/?id=8135&pid=8045>]

Google Scholar [<https://scholar.google.co.in/scholar?q=Factors Affecting English Majored Freshmen's Speaking Performance in a University in the Mekong Delta - Viet Nam>]

DOI: 10.55677/ijssers/V03I4Y2023-20 [<https://doi.org/10.55677/ijssers/V03I4Y2023-20>]

Google [<https://www.google.com/search?q=Factors Affecting English Majored Freshmen's Speaking Performance in a University in the Mekong Delta - Viet Nam>]

Education of Business Ethics Standards for Vietnamese Economics Students in Current International Integration Context [<https://ijssers.org/single-view/?id=8139&pid=8045>]

Thom Thi Do, MA.

Ly Tu Trong College – Ho Chi Minh City, Vietnam

Page No. 696-700

PDF [<https://ijssers.org/wp-content/uploads/2023/04/21-2204-2023.pdf>]

Full text [<https://ijssers.org/single-view/?id=8139&pid=8045>]

Google Scholar [<https://scholar.google.co.in/scholar?q=Education of Business Ethics Standards for Vietnamese Economics Students in Current International Integration Context>]

DOI: 10.55677/ijssers/V03I4Y2023-21 [<https://doi.org/10.55677/ijssers/V03I4Y2023-21>]

Google [<https://www.google.com/search?q=Education of Business Ethics Standards for Vietnamese Economics Students in Current International Integration Context>]

Re-Engineering the Teaching and Learning of Geography in Six Selected Secondary Schools of Livingstone District, Southern Province, Zambia [<https://ijssers.org/single-view/?id=8143&pid=8045>]

Kasonde Mundende¹, Kaiko Mubita², Inonge Milupi³, Kalisto Kalimaposo⁴

¹University of Zambia, Institute of Distance Education

^{2,3,4}University of Zambia, School of Education

Page No. 701-713

PDF [<https://ijssers.org/wp-content/uploads/2023/04/22-2404-2023.pdf>]

Full text [<https://ijssers.org/single-view/?id=8143&pid=8045>]

Google Scholar [<https://scholar.google.co.in/scholar?q=Re-Engineering the Teaching and Learning of Geography in Six Selected Secondary Schools of Livingstone District, Southern Province, Zambia>]

DOI: 10.55677/ijssers/V03I4Y2023-22 [<https://doi.org/10.55677/ijssers/V03I4Y2023-22>]

Google [<https://www.google.com/search?q=Re-Engineering the Teaching and Learning of Geography in Six Selected Secondary Schools of Livingstone District, Southern Province, Zambia>]

Virtual Communities and Pandemic Management: Lessons from Covid 19 Management Strategies of the Delta State Government

[\[https://ijssers.org/single-view/?id=8151&pid=8045\]](https://ijssers.org/single-view/?id=8151&pid=8045)

Angela Owuoritse UKU¹, Patrick Nkemdili IJEH (Ph.D.)²

¹Mass Communication Department, Delta State University, Abraka.

²Associate Professor, Mass Communication Department, Delta State University, Abraka.

Page No. 714-721

PDF [<https://ijssers.org/wp-content/uploads/2023/04/23-2404-2023.pdf>]

Full text [<https://ijssers.org/single-view/?id=8151&pid=8045>]

Google Scholar [<https://scholar.google.co.in/scholar?q=Virtual Communities and Pandemic Management: Lessons from Covid 19 Management Strategies of the Delta State Government>]

DOI: 10.55677/ijssers/V03I4Y2023-23 [<https://doi.org/10.55677/ijssers/V03I4Y2023-23>]

Google [<https://www.google.com/search?q=Virtual Communities and Pandemic Management: Lessons from Covid 19 Management Strategies of the Delta State Government>]

Women Entrepreneurs in East Africa: How Women Integration can boost Entrepreneurial Solutions to Sustainable Development. A Review of Literature [<https://ijssers.org/single-view/?id=8156&pid=8045>]

Samuel Hakizimana, Stephen Muathe

^{1,2}School of Business, Economics, and Tourism, Kenyatta University

²(<https://orcid.org/0000-0001-8192-5774>)

Page No. 722-730

PDF [<https://ijssers.org/wp-content/uploads/2023/04/24-2606-2023.pdf>]

Full text [<https://ijssers.org/single-view/?id=8156&pid=8045>]

Google Scholar [<https://scholar.google.co.in/scholar?q=Women Entrepreneurs in East Africa: How Women Integration can boost Entrepreneurial Solutions to Sustainable Development. A Review of Literature>]

DOI: 10.55677/ijssers/V03I4Y2023-24 [<https://doi.org/10.55677/ijssers/V03I4Y2023-24>]

Google [<https://www.google.com/search?q=Women Entrepreneurs in East Africa: How Women Integration can boost Entrepreneurial Solutions to Sustainable Development. A Review of Literature>]

Factors Affecting Translators' Choices in Rendering CSIS in Moroccan Literary Texts [<https://ijssers.org/single-view/?id=8160&pid=8045>]

Ikrame Chibani¹, Mohamed Benmhamed (Ph.D Thesis Supervisor)², Khalil Hsoun³

^{1,2,3}Department of English, Faculty of languages and arts, University of Ibn Tofail, Kenitra, Morocco

Page No. 731-735

PDF [<https://ijssers.org/wp-content/uploads/2023/04/25-2604-2023.pdf>]

Full text [<https://ijssers.org/single-view/?id=8160&pid=8045>]

Google Scholar [<https://scholar.google.co.in/scholar?q=Factors Affecting Translators' Choices in Rendering CSIS in Moroccan Literary Texts>]

DOI: 10.55677/ijssers/V03I4Y2023-25 [<https://doi.org/10.55677/ijssers/V03I4Y2023-25>]

Google [<https://www.google.com/search?q=Factors Affecting Translators' Choices in Rendering CSIS in Moroccan Literary Texts>]

Strategies Employed by Schools to Mitigate Pupil Indiscipline in Selected Secondary Schools of Choma District, Zambia [<https://ijssers.org/single-view/?id=8170&pid=8045>]

Hedson Matimba¹, MWANSA Mukalula Kalumbi (PhD)²

^{1,2} University of Zambia, Department of Educational Administration & policy Studies

Page No. 736-743

PDF [<https://ijssers.org/wp-content/uploads/2023/04/26-2704-2023-1.pdf>]

Full text [<https://ijssers.org/single-view/?id=8170&pid=8045>]

Google Scholar [<https://scholar.google.co.in/scholar?q=Strategies Employed by Schools to Mitigate Pupil Indiscipline in Selected Secondary Schools of Choma District, Zambia>]

DOI: 10.55677/ijssers/V03I4Y2023-26 [<https://doi.org/10.55677/ijssers/V03I4Y2023-26>]

Google [<https://www.google.com/search?q=Strategies Employed by Schools to Mitigate Pupil Indiscipline in Selected Secondary Schools of Choma District, Zambia>]

Attitudes and Speeches that Lead to Divorce: Study of the Hadiths on Ila', Li'an and Zihar and the Relevance at the Present Time [<https://ijssers.org/single-view/?id=8175&pid=8045>]

Wasman Wasman

Assoc. Prof., Institut Agama Islam Negeri Syekh Nurjati Cirebon, Indonesia

Page No. 744-749

PDF [<https://ijssers.org/wp-content/uploads/2023/04/27-2704-2023.pdf>]

Full text [<https://ijssers.org/single-view/?id=8175&pid=8045>]

Google Scholar [<https://scholar.google.co.in/scholar?q=Attitudes and Speeches that Lead to Divorce: Study of the Hadiths on Ila>]

DOI: 10.55677/ijssers/V03I4Y2023-27 [<https://doi.org/10.55677/ijssers/V03I4Y2023-27>]

Google [<https://www.google.com/search?q=Attitudes and Speeches that Lead to Divorce: Study of the Hadiths on Ila>]



E-Business Ethics Learning Effectiveness to Build Ethical Awareness, Moral Courage, and Ethical Decisions

Francisca Reni Retno Anggraini¹, Yusef Widya Karsana², Fransiscus Asisi Joko Siswanto³

^{1,2,3} Sanata Dharma University, Yogyakarta, Indonesia

ABSTRACT

Published Online: April 04, 2023

Purpose: This study aims to determine the effectiveness of the use of E-Business Ethics Learning which is being built in forming ethical awareness, moral courage, and ethical decisions by comparing ethical awareness, ethical courage, and ethical decisions of students in business and professional ethics courses using E-Business Ethics Learning. with students who only read the text with the same case.

Patients and methods: The design of this research is quantitative research with an experimental method. The data collection technique was carried out using an online survey using the google form application. Samples were taken from students who were taking courses in business and professional ethics. The data analysis technique was carried out by conducting different tests on the average scores of ethical awareness, ethical courage, and ethical decision-making between students who used E-Business Ethics Learning and those who did not.

Results: The results showed that there were differences in ethical awareness and ethical decision-making between students who used E-Business Ethics learning and those who did not use E-Business Ethics Learning. This study found no evidence of a difference in moral courage between the two groups. This study also gave unexpected results that the mean rank of ethical awareness and ethical decision-making in the group of students who read the text was higher than the mean rank of the group of students who used E-Business Ethics Learning.

Conclusion: The results showed that there was no difference in ethical awareness, moral courage, and ethical decisions between students who used E-Business Ethics learning and those who did not use E-Business Ethics Learning

Keywords:

E-Business Ethics Learning, Ethical Awareness, Moral Courage, Keputusan Etis, Etika Bisnis

1. INTRODUCTION

Many business practices tend to prioritize only their own interests rather than the interests of the wider community. The case of manipulation of financial statements by PT. Garuda Indonesia in 2018, cases of manipulation of Covid-19 death data, and cases of cartels in trading livestock and agricultural commodities, are some examples of cases of business ethics violations that occurred in Indonesia. This case of violation of business ethics shows that entrepreneurs only care about their interests, which may want to save their business or maybe also take the opportunity to get the maximum profit.

Corresponding Author: Francisca Reni Retno Anggraini

**Cite this Article: Francisca Reni Retno Anggraini, Yusef Widya Karsana, Fransiscus Asisi Joko Siswanto (2023). E-Business Ethics Learning Effectiveness to Build Ethical Awareness, Moral Courage, and Ethical Decisions. International Journal of Social Science and Education Research Studies, 3(4), 553-559*

The entrepreneur wants to compete with other entrepreneurs in dirty ways. Agoes and Ardana (2009:124) say that currently, entrepreneurs view the business world as full of competition; those who are weak will lose in competition and those who are strong will excel in competition.

According to Agoes and Ardana (2014), there are five principles of business ethics, namely the principle of autonomy, the principle of honesty, the principle of justice, the principle of mutual benefit, and the principle of moral integrity. These principles will be a guide for business people to run their businesses so as to create mutually beneficial business transactions. Cases of violation of business ethics will have an impact on the integrity of professionals, especially accountants. Management accountants are involved in preparing the company's financial statements, internal auditors play a role in overseeing the effectiveness of the company's internal controls, and external auditors play a role in providing assessments of financial statements. As a professional, accountants and auditors are bound by a

professional code of ethics so they must be careful in carrying out their work. However, when they are in a difficult situation because there is pressure from management who do not run their business ethically, this will shake accountants in carrying out their duties professionally.

The task of an educational institution, of course, must be in line with the needs in the world of practice. The declaration of the Independent Learning Campus Merdeka (MBKM) by the Ministry of Education of the Republic of Indonesia has encouraged educational institutions including universities to improve in educating students to quickly adapt in practice. This program is expected to encourage students' independence in learning. Learning from practice does not mean having to completely imitate existing practices but the most important thing is how to make bad practices can be improved into good practices. An unethical business can be turned into an ethical business. Hang (2022) found problem-solving, general, and synthetic thinking skills have a positive and meaningful impact on the effectiveness of learning Vietnamese idioms. This research confirms that the role of cognitive techniques for learning is important to learning things.

The occurrence of the Covid-19 pandemic has forced schools to run online learning and changed their learning model to a digital-based learning model. Digital-based learning (e-learning) has become a necessity today, in addition to face-to-face restrictions, digital-based learning has become a more attractive choice of teaching method. In the context of teaching delivery, not all materials can be delivered digitally but at the very least, digitization will make it easier for lecturers and students to carry out the learning process. Digital transformation does not only use technology in the learning process but also requires students to be able to think computationally or better known as Computational Thinking (CT). CT will be one of the competencies that every student must possess in the future. CT is a thought process that is needed in formulating problems and solutions, so that these solutions can become effective information processing agents in solving problems (2011, Jeannette accessed from <https://sokrates.id/2020/02/04/transformation-digital-dalam-education-World/>). Phuong (2022) found the process of using the application to learn English, students felt the positive aspects.

This study aims to examine the effectiveness of business ethics learning through e-learning in increasing the ethical awareness, moral courage, and ethical decisions of students. The results of the study are expected to be useful for evaluating the effectiveness of the use of E-Learning Business Ethics by observing changes in attitudes toward ethical issues. This attitude is viewed from the ability of students to be aware of ethical issues, the courage to take ethical actions, and ethical decision-making. In this regard, this research proposes the following problem formulation:

1. Is there any difference in ethical awareness between before and after using E-Learning?
2. Is there a difference in moral courage between before and after using E-Learning?
3. Is there any difference in ethical decision-making between before and after using E-Learning?

II. THEORETICAL REVIEW

Digital Transformation

The Industrial Revolution 4.0 was initiated in 2011 in Germany, and this thought became more prominent when in 2015, Angela Merkel introduced the idea of the Industrial Revolution 4.0 at the World Economic Forum (WEF). RI 4.0 applies the concept of automation carried out by machines without the need for human labor in its application. This is something that is very important for industry players to improve time, labor and cost efficiency. The application of the Industrial Revolution 4.0 in factories is currently also known as Smart Factory. Not only that, currently data retrieval or exchange can also be done on time when needed, via the internet network so that the production process and bookkeeping running at the factory can be authorized by interested parties anytime and anywhere as long as they are connected to the internet.

The emergence of RI 4.0 gave birth to a digital transformation. According to Wikipedia, digital transformation is part of a larger technological process (https://id.wikipedia.org/wiki/Transformasi_digital accessed January 19, 2022). Digital transformation is a change related to the application of digital technology in all aspects of people's lives. Digital transformation is the third stage in the digital technology path as shown in the path starting from digital competence, digital use, and digital transformation. Digital transformation includes transformative uses and capabilities in terms of informing digital consciousness. The transformation stage is the stage of using digital processes that allow innovation and creativity in a particular digital product, not only enhancing it but also supporting traditional methods.

The existence of digital transformation also affects the educational process from elementary to university levels. The challenges of the world of education which are getting tougher also add to the reason, one of which is the lack of maximum synergy between the world of education and the business world, and the industrial world. Digital transformation in the world of education is one way to answer these challenges. The digital generation must be "literate" with digital and of course, digital transformation is one of the first steps for independent learning. Utilization of technology in a learning process will certainly have an impact on changing student behavior towards the desired learning achievement.

Electronic-Based Business Ethics Learning (E-Business Ethics Learning)

Responding to technological developments with this digital transformation, we have tried to design e-learning for business and professional ethics courses at the Sanata Dharma University Accounting Study Program. We created this technology using a case-based learning model that was created digitally. We made this application using funding from IAJBS (International Association of Jesuit Business School).

Case-based learning has long been known in the world of education, especially in business education, namely accounting, and management. This is done because there are many criticisms from graduate users that students are not equipped with the skills needed in practice (Jogiyanto, 2007: 1). Jogiyanto (2007) said that learning by using the case method will be able to transfer knowledge as well as wisdom. Learning with this case method will work well if students are actively involved in the learning process. So that students are interested and actively involved in this learning process, an interesting learning media is needed. One of the learning methods that are currently widely used is to use electronic learning (e-learning).

Electronic-based business ethics learning (E-Business Ethics Learning) is a learning method that combines case learning and electronic learning. In the learning process, the traditional case method begins with reading and understanding the case effectively and efficiently, then students analyze the case. However, this electronic-based learning, starts with students watching videos related to violations of business ethics and then students are guided with certain questions that have been designed so that students can provide responses and reflections on cases that have just been watched.

In Figure 1, the following are some of the features of electronic-based business ethics learning that we have compiled.



Business Ethics

Haryatmoko (2003) in Sihotang (2016:58) states that ethics can be equated with morals. He stated that the function of

moral teachings is to train individuals to do good, so it can be interpreted that moral teachings will lead someone to become more ethical. It is different from Suseno and Zubair (in Sihotang, 2016: 59) who consider ethics to be different from morals. Suseno (in Sihotang, 2016) says that ethics is not an additional source for moral teachings, but critical and fundamental thinking about moral views. This opinion is corroborated by Zubair that morality is used to assess actions, while ethics is used to examine the existing value system.

In this day and age, a business cannot be separated from ethics. However, some people still have the view that business cannot be directly related to ethics. Business is full of competition so who will win the competition is a strong business person. In this paradigm it is interpreted that business competitors are considered as enemies that must be defeated. However, nowadays, this view begins to fade when business people feel they cannot live without other business people. Therefore they must work together to achieve a common goal. Currently, business people have begun to realize that they need a high moral commitment in running their business. Many companies that ignore moral values, seek to maximize profits and damage the environment, become bankrupt because they are not trusted by society. Therefore, in order for a businessman to succeed in managing his business, he must use ethical values in every business activity.

Some experts try to explain some of the principles of business ethics. According to Lawrence, Weber, and Post (2005), the principles of business ethics include honesty, keeping promises, helping others, and respecting the rights of others. While Weiss (2006) states that the principles of business ethics include dignity/rights, obligations, fairness, and justice. Keraf (1998) identified five principles of business ethics that can be used as guidelines for running a business. The five principles of business ethics include:

a. Autonomy Principle

This principle includes an attitude of independence, freedom, and responsibility. This principle will foster a chivalrous attitude in doing business which is reflected in being brave in acting but having a big heart in admitting mistakes and having the courage to bear the consequences.

b. Honesty Principle

This principle is reflected in the attitude of complying with the agreed commitments, contracts and agreements. With this principle, business networks and cooperation will be built based on mutual trust between business people and their partners.

c. Principle of Justice

This principle relates to the attitude of not discriminating both from the economic aspect (related to income distribution), legal aspects, and other aspects such as religion, race, ethnicity, and gender.

d. The Principle of Mutual Benefit

This principle is in line with the principle that emphasizes the responsibility of business people to the interests of stakeholders.

e. Principles of Moral Integrity

This principle underlies an attitude that recognizes that doing business requires mutual respect for the dignity of the people involved in the business activities

Hypothesis Formulation

Studies on the influence of personal factors on ethical decision making have been carried out by Ameen et al. (1996), Mason and Mudrack (1996), Cohen et al. (2001). Ameen et al. (1996) and Mason and Mudrack (1996) found that women were able to act more ethically than men. Furthermore Cohen et al. (2001) found that the higher a person's level of education, the lower awareness of ethical issues.

Work as an accountant is very vulnerable to violations of the accountant's professional code of ethics. Therefore, the ability to make ethical decisions is indispensable for graduates of the accounting study program. In line with its vision and mission which is in line with USD's vision and mission, the accounting study program aims to produce graduates in the accounting field who are expected to have a high awareness of ethical issues, especially those related to financial reporting.

Previous studies, such as Cohen et al. (2001) stated that undergraduate students who are currently studying have the highest ethical awareness, then at the lower level are students who have just graduated from bachelor's and those who have the lowest ethical awareness are professionals. The results of this study are in line with Ponemon (1992) who found that auditors with higher positions showed a decrease in moral judgment capacity. The results of the studies above show that the higher the level of experience and education, people actually have a lower level of ethical awareness. This contradicts the moral developmental theory of Kohlberg (1958), quoted by Ponemon (1992).

As quoted by Thorne, Massey, and Magnan (2003), Kohlberg (1958) states that there are three levels of moral development, namely pre-conventional (moral accessibility of alternative actions is defined by linking punishment and rewards to various outcome options), conventional (moral accessibility of alternative courses of action based on interpretations of group norms), and post-conventional/principled (influenced by ideas of universal reasonableness rather than legal, social, or material implications for oneself).

The results of Thorne et al. (2003) showed that the ethical reasoning perspective is a perspective that can be used to explain the resolution of ethical dilemmas by auditors. This means, when the individual (auditor) makes ethical decisions, he is influenced by various contextual factors that may

influence the emergence of the decisions taken. On the other hand, Hannah et al. (2011) stated that a person's ability to make ethical decisions is determined by the moral capacity which includes moral cognition and moral conation that he has.

Hannah et al. (2011) stated that the diversity of ethical decision-making patterns is caused by the moral capacity possessed by each individual. This moral capacity will affect how they process, make judgments and respond to moral challenges. Hannah et al. (2011) explained that in addition to moral cognition, there is also the role of moral conation in ethical decisions taken by individuals. Moral connotation is the capacity to generate responsibility and motivation to take moral action when facing adversity and persisting in difficult situations.

So, based on the model of moral maturation and moral connotation developed by Hannah et al. (2011), each individual experiences moral cognition processes that will determine the way the individual makes decisions. The process of moral cognition includes moral sensitivity and moral judgment. The process of moral cognition will be determined by the capacity of moral maturation which includes moral complexity, meta-cognitive ability and moral identity. In addition to the process of moral cognition, ethical decision-making also involves a process of moral cognition which includes moral motivation and moral action. Actions in the form of moral motivation and moral action are determined by the capacity of moral connection which includes moral ownership, moral efficacy and the ability to face difficulties (moral courage).

Ethical awareness is the interpretation of situations or issues regarding events that contain ethical problems (Shadnam and Lawrence, 2011). According to Rest (1994), a person's ethical awareness will lead to ethical judgments, which will then lead to the intention to act ethically, and then to take ethical actions. Ethical attitude is related to the intention to act ethically. This intention is related to the individual's attitude to choose ethical values compared to other values). The intention to act ethically is influenced by one's assessment of ethical values. This ethical judgment relates to the decision to choose an ethical course of action. A person's ethical awareness and ethical attitude can be measured by a person's ability to give an assessment of a case that has the potential to cause ethical violations. This assessment is based on how well a person applies existing ethical principles. The ethical principles used to measure the level of ethical awareness and attitude are the ethical principles proposed by Keraf (1998) including the principles of autonomy, honesty, fairness, mutual benefit, and moral integrity.

The learning method is also a factor that motivates students to study lecture material. Attractive learning methods will encourage increased learning effectiveness so that learning outcomes will be achieved more quickly. The

electronic-based learning method that the researchers developed is also expected to motivate students to study business and professional ethics courses. Therefore, the hypothesis can be formulated as follows:

H1: There is a difference in the level of students' ethical awareness before and after they use E-Business Ethics Learning

H2: There is a difference in the level of students' moral courage before and after they use E-Business Ethics Learning

H3: There is a difference in the level of students' ethical decisions before and after they use E-Business Ethics Learning

III. RESULTS

A. Data Description

This research was conducted through a survey method with student respondents who are taking business and professional ethics courses in the even semester of the 2021/2022 academic year. The number of respondents who filled out the questionnaire was 183 respondents, which were divided into two groups: 103 respondents were asked to read cases of ethical violations from the text provided, and 80 respondents were asked to read cases of ethical violations through e-business ethics learning. Students who are asked to fill out the questionnaire are students who are taking courses in Business and Professional Ethics. Demographic data of respondents are presented in table 1.

Table 1. Demographic data of respondents

Category	Total respondents	Percentage (%)
Age (Years)		
17-18	45	24,6
19-20	132	72,1
21-23	6	3,3
Gender		
Woman	132	72,1
Man	51	27,9
Treatment		
Reading Text	103	56,3
E-Business Learning	80	43,7

Based on table 2, it can be seen that the minimum values of the variables of ethical awareness (KE), moral courage (KM), and ethical decision making (PK) are 2.33; 2.67; and 2.76. The maximum value of the variables ethical awareness (KE), moral courage (KM), and ethical decision making (PK), all of them are 5. The average value of the variables ethical awareness (KE), moral courage (KM), and ethical decision making (PK) respectively are 4.08; 4.20; and 3.75. Based on the average value of all tested variables, most

of the respondents tend to have high values of ethical awareness, moral courage, and ethical decision making.

Table 2. Descriptive Statistics

Description	KE	KM	PK
Minimum	2.33	2.67	2.76
Maximum	5.00	5.00	5.00
Mean	4.08	4.20	3.75
Std. Deviation	0.63	0.47	0.37

B. Data Analysis

In order to prove the hypothesis, this research conduct average difference statistical tests to find out whether there is a difference the level of ethical awareness, moral courage, and ethical decisions. Based on normality test, the result show that the data is not normal, so this research use nonparametric test to analyze the data.

Hypothesis Test Summary				
	Null Hypothesis	Test	Sig.	Decision
1	The distribution of KE is the same across categories of Teko=0/Video=1.	Independent Samples Mann-Whitney U Test	,000	Reject the null hypothesis.
2	The distribution of KM_Adj is the same across categories of Teko=0/Video=1.	Independent Samples Mann-Whitney U Test	,113	Retain the null hypothesis.
3	The distribution of PK is the same across categories of Teko=0/Video=1.	Independent Samples Mann-Whitney U Test	,037	Reject the null hypothesis.

Asymptotic significances are displayed. The significance level is .05.

Fig. 1 Results of Differential Tests with Nonparametric

The test results above show that only the KM variable shows a value that does not differ between respondents who are asked to read the case in text form and those who are asked to watch a video. The results of this different test indicate that the respondents showed different EC and PK between those who were given the case in text form and those who watched the video.

The difference between the KE and PK score levels between the group of respondents who read the text of the accounting violation case and the group of respondents who watched the video about the same case can be seen from table 3.

Table 3. Descriptive Statistics

	Teko=0/Video=1	N	Mean Rank	Sum of Ranks
KE	.0	103	107.56	11078.50
	1.0	80	71.97	5757.50
	Total	183		
KM_Adj	.0	103	97.45	10037.00
	1.0	80	84.99	6799.00
	Total	183		
PK	.0	103	99.19	10217.00
	1.0	80	82.74	6619.00
	Total	183		

IV. DISCUSSION

The results of hypothesis testing indicate that hypothesis 1 and hypothesis 3 are supported, while hypothesis 2 is not supported. This means that there is a difference between the scores of ethical awareness (KE) and ethical decision-making (EC) scores between the group of respondents who read the text of the accounting violation case and the group of respondents who watched the video. The results of this test indicate that the mean rank variable for ethical awareness and ethical decision making for the group of respondents who read the text tends to be higher than the score for the group of respondents who watch the video. This means that respondents who read texts tend to have higher ethical awareness and ethical decision making than respondents who watch videos.

The results of the mean rank test for the two groups indicate that the results do not match what was previously predicted. The allegation that ethical learning using E-Business Ethics Learning will make students more ethically aware, moral courage, and ethical decision making than students who only read cases is not proven. These results can occur due to individual behavioral factors in using the system. Jogiyanto (2007) says that an information system that is developed can fail to be implemented when the system is not really acceptable to the user. Information technology applied in an organization must really pay attention to the behavioral aspects of its users. The behavioral aspect is an important factor that must be considered by the system maker so that the purpose of implementing a system can achieve its goals. This opinion was conveyed by experts who adhere to the flow of behaviorism (Jogiyanto, 2007: 3).

The atmosphere experienced by respondents when using E-Business Ethics Learning will greatly affect their ability to understand the case. Jogiyanto (2007: 14-15) discusses theories and models of behavioral information systems. Behavioral information systems study how organizations should develop an information technology system to direct the behaviors of individuals in interacting with the information technology system to help achieve their goals. The behaviorism focuses on the acceptance, adoption, and use of the information system.

Based on the behavioral information system approach, there is an assumption that the user or respondent may not be able to fully feel the ease of using the system. In addition, based on the technology acceptance model (TAM), perceived usefulness, perceived ease of use and subjective norms affect the user's interest in using information systems.

V. CONCLUSION

The results of this study show evidence that there is a difference in the level of ethical awareness and ability to make ethical decisions between the group who were asked to read the text about the case of accounting violations and the group that was asked to watch the video, while the ethical

courage of the respondents did not differ between the two groups.

However, the results obtained are that the mean rank for the group who reads the text is higher than the mean rank for the group who watches the video in cases of accounting violations. This result is not in line with what was expected or predicted. These results indicate that there are other factors that influence it. According to experts who use the flow of behaviorism, a system that is applied will be influenced by the behavior of the people who use the system. The atmosphere experienced by respondents when using E-Business Ethics Learning will greatly affect their ability to understand the case.

The limitation of this study is that this study does not test whether the respondents feel that E-Business Ethics Learning is useful, easy to use, and the characteristics of the respondents are related to the acceptability of the system so that these factors cannot be controlled in testing the outcomes of using the E-Business Ethics Learning. Based on the limitations that have been stated above, the next research needs to accommodate the behavioral aspect in testing the success of achieving the goals of the E-Business Ethics Learning.

VI. ACKNOWLEDGMENTS

The authors sincerely appreciate Sanata Dharma University which has given research funding.

VII. DISCLOSURE

The authors report no conflicts of interest in this work.

REFERENCES

1. _____. Transformasi Digital Dalam Dunia Pendidikan–Sokrates Empowering School. <https://sokrates.id/2020/02/04/transformasi-digital-dalam-dunia-pendidikan/> (be access on 19 Januari 2022).
2. Agoes, S. dan I.C. Ardana. 2014. Etika Bisnis dan Profesi: Tantangan Membangun Manusia Seutuhnya. Edisi Revisi. Jakarta: Salemba Empat.
3. Ameen, E. C., Guffey, D. M., & McMillan, J. J. Gender Differences in Determining the Ethical Sensitivity of Future Accounting Professionals. *Journal of Business Ethics*, 1996:15(5): 591-597.
4. Cohen, J. R., Pant, L. W., & Sharp, D. J. An Examination of Differences in Ethical Decision-Making Between Canadian Business Students and Accounting Professionals. *Journal of Business Ethics*, 2001: 30(4): 319-336.
5. Hang, N.T.B. Relationship between Skills and Efficiency of Learning Vietnamese by Cognitive Technology: A Case Study of Foreigners Student in Vietnam Universities. *International of social science and education studies*, 2022: 2: 8: 590-602.

6. Hannah, S. T., Avolio, B. J., & May, D. R. Moral Maturation and Moral Conation: A Capacity Approach to Explaining Moral Thought and Action. *Academy of Management Review*, 2011: 36(4): 663-685.
7. Jogiyanto, H.M. 2007. *Filosofi, Pendekatan, dan Penerapan Pembelajaran Metode Kasus untuk Dosen dan Mahasiswa*. Yogyakarta: Andi Offset.
8. Jogiyanto, H.M. 2007. *Sistem Informasi Keperilakuan*. Yogyakarta: Andi Offset.
9. Mason, E. S., & Mudrack, P. E. Gender and Ethical Orientation: A Test of Gender and Occupational Socialization Theories. *Journal of Business Ethics*, 1996: 15(6): 599-604.
10. Ponemon, L. A. Ethical judgments in accounting: A cognitive-developmental perspective. *Critical Perspectives on Accounting*, 1992:1(2): 191-215.
11. Phuong, W.T.N. Students' Perceptions towards English Learning Applications. *International of social science and education studies*, 2022: 2: 8: 340-343
12. Sihotang, K. 2016. *Etika Profesi Akuntansi*. Yogyakarta: Penerbit PT Kanisius.
13. Sugiyono. 2013. *Metode Penelitian Manajemen*. Bandung: Alfabeta.
14. Sumiyana dan Team. 2019. *Modul: Mengapa Akuntan Wajib Memahami Teori-Teori IT, IS, ICT, dan Knowledge yang Mengaksentuasi RI 4.0?*. Disajikan dalam workshop Ikatan Akuntan Indonesia Wilayah Yogyakarta.
15. Thorne, L., Massey, D. W., & Magnan, M. Institutional Context and Auditors' Moral Reasoning: A Canada-U.S. Comparison. *Journal of Business Ethics*, 2003: 43(4): 305-321.
16. Wikipedia. Transformasi digital - Wikipedia bahasa Indonesia, ensiklopedia bebas