NEW DIMENSIONS OF ISLAMIC THEORY OF ETHICAL BEHAVIOUR: AN EMPIRICAL INVESTIGATION

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ABSTRACT

This study examines factors that explain ethical behaviours of young lecturers in two Malaysian universities. To this end, we develop an Islamic theory of ethical behaviour (ITEB) incorporating piety, vicegerency, accountability, ethical behaviour and religious satisfaction as key factors, the measurements of which are validated by *Shariah* scholars, and apply the theory to a sample of 496 young lecturers. Employing Partial Least Squares – Structural Equation Modelling (PLS-SEM) with SmartPLS4.0 software, we reach the conclusion that all ITEB factors are significantly related to the ethical behaviour. Among them, vicegerency is likely the strongest driver of ethical behaviour, followed by accountability and piety. Ethical behaviour and religious satisfaction are also significantly related. This study offers the ITEB as a meaningful framework for upstanding ethical conducts through the lens of young lecturers.

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I. INTRODUCTION

The digital age has revolutionised how we connect, communicate, and conduct businesses. This transition raises new ethical quandaries that necessitate the reconsideration of Islamic ethical norms. Digital privacy, cybersecurity, and the ethical use of artificial intelligence are all hot topics in today's discussions. Islamic ethics, which emphasise the value of personal privacy and the prohibition of deception and damage, offer a solid framework for tackling these issues. Generally, the wrongdoings that occur in our time are driven by the inability of an individual to appreciate the importance of piety, vicegerency and accountability in all doings (Bhatti et al., 2015; Al-Aidaros et al., 2013). Lately, we heard of a news reporting a case of a lecturer asking for a bribe of RM1,500 from students to change examination results (Hashim, 2021). In another case, a lecturer was fined for a sum of RM25,000 due to corruption for upgrading the grades of his students (Bernama, 2014). With these incidences, stronger ethical cultures with piety, vicegerency and accountability are needed (Hamdani et al., 2004).

Transparency International (2024) ranked Malaysia 57th out of 180 in 2023 with a score of 50, which is an improvement from the previous year's score (47) and rank (61). However, the government's target for Malaysia to be ranked in the 25th position in the index by 2033 is still far too distant. Following Al-Faruqi (1992), a *tawhidic* approach that considers piety, vicegerency, accountability and religious satisfaction as a framework needs to be included in any employment programmes at public organisations to contribute to the index attainment, at least. These variables are the *frame* that can help in the formation of Sustainable Development Goals (SDGs) in terms of educational programmes for good ethical conduct for quality education, along with decent work, where no discrimination at the workplace is brought into play. In turn, strong institutions can be expected to be free from any forms of corruption.

Young lecturers are chosen in this study for two reasons. First, there have been ethical dilemmas among young lecturers recently. They face unique ethical challenges that include plagiarism, the pressure to publish, handling student-teacher relationships, and maintaining academic integrity. Studying their behaviour can offer insights into how ethical dilemmas are handled by early-career professionals. Second, the circulation of technological advancements among them may potentially lead to unethical behaviour if left unchecked. Young lecturers are likely more exposed to digitalization, social media and global influences and hence they can have ethical perspectives distinct from those of older generations. Studying them can help reveal generational shifts toward workplace ethics, digital behaviours and importantly cultural norms.

Earlier studies apply conventional theories to examine ethical behaviour (Shahriar Ferdous & Jay Polonsky, 2013; Wang et al., 2022; Oh &Yoo, 2014; Kashif et al., 2018). Shahriar Ferdous & Jay Polonsky (2013) evaluate ethical behaviour for the case of Bangladesh and find that attitudes, subjective norms, and perceived behaviour control stimulate ethical selling intentions. However, PBC has no direct relationship to ethical sales activity. Contrary to this, Wang et al. (2022) report that ethics in internet use is essential among academics and practitioners. The study documents the importance of attitude, social influence and control in determining ethical behaviour. Likewise, Oh & Yoo (2014) examine factors

affecting ethical consumption and find altruism and self-identity to be significant predictors. Further, attitude and positive-anticipated affection positively affect ethical consumption intention. Unlike Ferdous & Jay Polonsky (2013), Wang et al. (2022) and Oh & Yoo (2014), Kashif et al.'s (2018) work offers a motivating extension about managers' ethical behaviour and reports all factors drawn from their framework as essential. These include attitude, social norms and perceived behavioural control.

Given these studies' findings, it is worth noting that ethical behaviour can be predicted using the theory of planned behaviour (TPB) and the theory of reasoned action (TORA). These theories are dynamic, enabling their generalisations to multiple settings of ethical behaviour studies. However, the theories have been conventional, and the ability to understand Islamic ethical behaviour is limited owing to the absence of an Islamic worldview in the variables analysed, limiting the time horizon of those individuals who perform ethical and non-ethical behaviour (Al-Faruqi, 1992; Al-Qaradawi, 2010). Predicting one's behaviour using conventional theories is therefore insufficient to appreciate the time horizon implication and Islamic worldview components, which warrants the current study to introduce the Islamic theory of ethical behaviour (ITEB) to close the gap.

II. A FRAMEWORK OF ITEB
2.1. Ethical Issues beyond Islamic Contexts
According to Denisova-Schmidt (2018), bribery in academia can have dramatic effects on social cohesion, undermining the fundamental principle of equity and the general public's trust in institutions. Bribery at universities has occurred among students and lecturers. Some potential corrupt acts include bribing lecturers to pass the examination (Weißmüller & De Waele, 2022), buying fake university degrees (Feoktistova, 2014), unfair promotion and corrupt management of public funds like research grants and publication fees (Osipian, 2007). Universities in developing countries like Malaysia face unique pressures arising from digitalisation, internationalisation, multiplication of tasks and subsequent demand to meet public interest (e.g. ranking, employability and programme marketability). Favouritism and nepotism could lead to double standards, allowing corruption to take the lead (Weißmüller & De Waele, 2022). Paper mills, false research and plagiarism are recently growing due to digitalisation, whereby the accessibility and availability permit corruption to take place (Kirya, 2019).

In some acute instances, sextortion occurs. This has led Joseph et al. (2021) to propose the University Fraud Prevention Disclosure Index (UFPDi) in their study of Malaysian and Indonesian public universities regarding corruption. According to them, universities in Malaysia are better in terms of internal audits and bursaries, whilst those in Indonesia are good in terms of integrity, policy, fraud prevention strategies, fraud response procedures and awareness programmes. This work suggests that universities disclose more information about fraud and corruption prevention on their websites for improved public image. The idea is consistent with Kirya (2019) in his call for equality in education, where accountability and transparency are central.

2.2. Islamic Theory of Ethical Behaviour

This study introduces the "Islamic theory of ethical behaviour (ITEB)". The "Islamic Theory of Ethical Behaviour" focuses on the theoretical, philosophical, and doctrinal basis of Islamic ethics. It is developed based on the methodological approach by Khan (2013) and Bendjilali (1993) in developing a theory for *ummah*, where the term 'Islamic theory…" is more suitable than that of 'Theory of Islamic…". This has been affirmed by Amin (2019) in his development of the "Islamic Theory of Consumer Behaviour". It should be noted that Khan (2013) and Bendjilali (1993) present the concepts of necessities in the behaviour of a Muslim consumer, but neither of them explain a 'framework' for the theory, which is later formulated by Amin (2019). Following Amin (2019), the current study develops a framework for ethical behaviour in the context of Muslim civilisation. It focuses on the 'what' and 'why' of ethical precepts drawn from Islamic teachings (Choudhury, 2023; Al-Qaradawi, 2010). "Theory of Islamic Ethical Behaviour" focuses on the actual application and expression of ethical principles in Muslim behaviour (Khan, 2013; 2014). It focuses on the 'how' of ethical behaviour as directed by Islamic beliefs. In other words, Islamic theory is chosen because it is sourced from the primary sources (e.g. the *Quran*, *Hadith*, *Ijma* and *Qiyas*) of Islam. The focus is on the theoretical constructs to understand the behaviour in certain settings from the clarity of 'Islamic theory' rather than 'Islamic behaviour' as the terms expressed (Khan, 2013; 2014; Amin, 2019). The theory has four essential variables, allowing improved prediction of behavioural intention and actual behaviour:

1. Piety – This refers to God-fearing, where one's heart, tongue and deed claim Allah SWT the the only God and one and only (Al-Qaradawi, 2010). In the *Quran* (3:175), piety is given priority as it can lead to good deeds and the avoidance of evil in one's dealings.

2. Vicegerency – Individuals are trustees, serving the almighty in all the best of their actions, but importantly, they consider themselves as servants before claiming to be *khalifah* (Al-Faruqi, 1992). Learning from the *Quran* (2:30), the Almighty is creating man to be a caliph and administer the world in peace and tranquillity;

3. Accountability – This is integrity in everything one does (Abdul-Rahman, 2003). From the *Quran* (2:225), one should submit for transparency in all of his actions and act righteously whether he is seen or not seen by others; and

4. Religious satisfaction – This is related to the blessed feelings when one performs good deeds and is viewed to be linked to the attainment of *falah* for *mardhatillah* (Amin, 2017).

ITEB and the Theory of Planned Behaviour (TPB) differ primarily in their foundational assumptions, cultural and religious influences, and the way they approach human behaviour. In terms of a foundational basis, ITEB is deeply rooted in Islamic ethical and moral principles. It is likely influenced by **Shariah**, which governs all aspects of life, including ethics. In contrast, TPB is a secular psychological theory. It is grounded in social and cognitive psychology and does not inherently take into account religious or ethical frameworks. Pertinent to motivation and variables employed for behaviour, ITEB introduces a strong emphasis on divine accountability and spiritual well-being. In Islam, behaviour is driven by piety, vicegerency and accountability to avoid sin. TPB suggests that

individuals make decisions based on a rational analysis of the benefits and costs, influenced by their attitudes, subjective norms and perceived behavioural control.

As for scope, ITEB is more contextualised within the Islamic worldview. It acknowledges that ethical behaviour is guided by specific religious teachings, making it more applicable to Muslim societies or individuals who adhere to Islamic principles. In contrast, TPB is based on a secular worldview that applies to all individuals, regardless of their cultural or religious background. Concerning agency, in ITEB, there is an acknowledgement of divine will and human submission to God. While human agency is important, Muslims believe that everything occurs according to God's will (**Qadr**). TPB views the human agency as the primary driver of behaviour—people make decisions based on their analysis of situations and outcomes. Table 1 provides brief differentiators between the two theories.

Table 1.
Key Differences between the ITEB and TPB

Aspect	ITEB	TPB
Foundation	Religious and rooted in Islamic ethics	Secular and psychological
Motivation	Divine decision-making	Rational decision-making
Variables	Piety, vicegerency and accountability	Attitude, social norms and perceived behavioural control
Scope	Islamic worldview	Secular worldview
Agency	Submission to Allah's will for blessings	Human agency and control

Source: Table by author

2.3. Application of Theory: Young Lecturers' Ethical Behaviour
2.3.1. Piety
Piety is one of the most vital Islamic ethics. Piety is typically known as *'taqwa'* in the Arabic language, implying the importance of vertical relationship. One submits to God vertically through *shalat*, *zikir*, fasting and importantly, *sadaqah* (to be most liked by Allah SWT). Rabinowitz (1958) defines piety as obeying Allah SWT's demand by individuals in avoiding negative actions (Md-Ilyas, 1992). Furthermore, Hamid (2003) defines piety as a measure of one's soul's strength concerning God, expressed through instinctive fears of committing acts displeasing to Him. According to Bhatti et al. (2015), one of the most important characteristics of a Muslim is piety, which encompasses both spiritual and social responsibilities, and the best characteristics of a person can be seen when they maintain their Islamic piety. Moreover, Sarif (2021) states that piety is characterised by genuineness, veracity, astuteness, and constancy in engendering moral verdicts and actions, while any inadequacy in ethical decisions and actions reflects a deficiency in piety. According to Zahrah et al. (2016), work is a spiritual compulsion for Muslims, and Islam necessitates that Muslims effectively achieve their jobs to pursue the blessings of God. The idea of piety in Islamic psychology refers to a wide range of behaviour, social cohesion, personal development and self-improvement, to mention some (Nazam et al. 2022). It can also be said that piety or *taqwa* is

considered a basic motivating factor for believers to determine conscience (Al-Faruqi, 1992). It includes knowledge about the basic sources of Islam, namely the *Quran* and *Hadith*, practices of *amal* on the teachings promoted by the Prophet Muhammad in daily life and also the realisation of excellence related to morals for Allah. To be ethical, piety is one of the important elements that need to be considered to prevent corruption and abuse of power as well. Hence:

H_1: Piety and ethical behaviour are significantly related.

2.3.2. Vicegerency

According to Haneef (1997), individuals function as vicegerent or *khalifah* in Islam, which is appointed to become a representative in this *dunya*. A vicegerent can be described as an individual appointed by Allah SWT to manage resources. In the *Quran*, it is stated that the universe belongs to God and humans are created as *khalifah*. For better representation, humans must be treated as servants of humility and submission (Choudhury, 2019). From this point of view, it clearly shows that the universe as a whole embodies an enormously infinite spectacle of Allah SWT's signs. All the divine attributes are reflected in unfathomable diversity through the myriad worlds and the creatures scattered there (Choudhury, 2023). A divine theory is naturally found in the religion of Islam, where the two worlds are interrelated, today and thereafter – without separation implying the doing of right and wrong deeds is recorded, rewarded if good, punished if bad and if happens in today's world it is *kifarah* whilst Heaven is the reward in the *akhirah* (Al-Faruqi, 1992). In the West, the divine theory also addresses this where the Christianity defines "morally correct" as being something "demanded by God", and "decently erroneous" means "outlawed by God" (Al-Aidaros et al., 2013). In other words, ethics and religion always go together (Al-Qaradawi, 2010). For Muslims, what is correct and incorrect is guided by the words of Allah (Al-Quran 16:89) and the *Sunnah* of the Prophet Muhammad. The concept of vicegerent should be applied in all aspects of life. Therefore:

H_2: Vicegerency and ethical behaviour are significantly related.

2.3.3. Accountability

Accountability is described as a person or establishment's compulsion for its actions, receiving a charge for them, and communicating the consequences transparently. According to Abdul-Rahman (2003), a man who is vicegerent is answerable in all deeds, be they right or wrong, for a guiding light leading to stability in the *ummah*'s well-being. Man is thus shaped as an executrix and is answerable for all his whereabouts (Abu-Sulayman, 1994). It also includes the responsibility for money, entrusted property or entrusted duty. Accountability is a synonym for the day of resurrection. For Muslims, the afterlife is more important than the current existence. Based on Al-Faruqi (1992) and Choudhury (2019), Muslims should enjoy their lives by considering all parameters commanded by Allah SWT in generating stability in an individual's well-being in this world and thereafter. As such, accountability is also to make sure we are responsible to ourselves and others for our actions that affect everybody around us. Further, a study by

Quttainah & Almutairi (2017) shows that accountability is important and relevant. In the simplest terms, environment and accountability shape the ethical behaviour among managers. Maintaining the success of a company requires accountability that should be built among the employees of a company for the public image and reputation. Accountability links to transparency, independence, subjection, faith and justice, privacy, as well as competency. These values should be found in the hearts of employees, and therefore, we can postulate this hypothesis:

H_3: Accountability and ethical behaviour are significantly related.
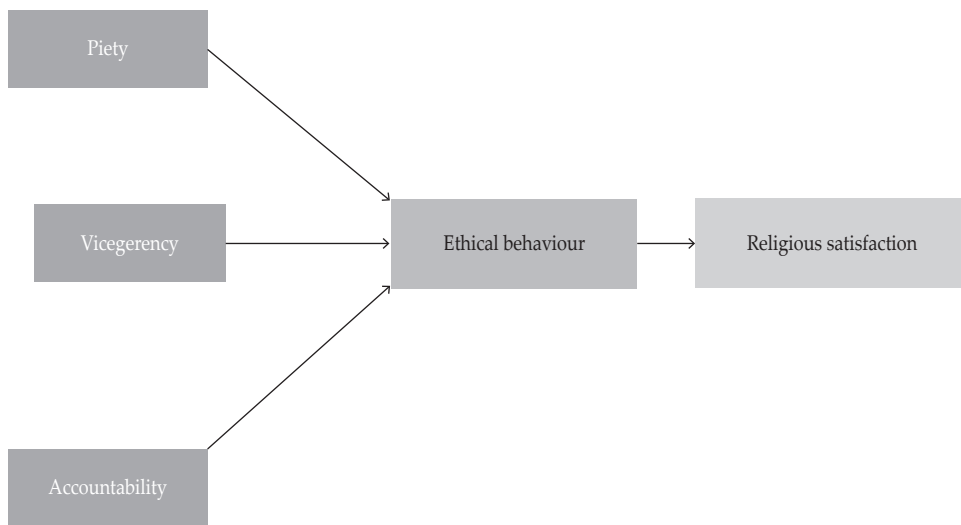
2.3.4. Religious Satisfaction

As a Muslim, the term *falah* is viewed to be holistic, extending to the two worlds, namely today and the hereafter, where rewards and sins are brought into play. We assert this statement based on the work of Al-Qaradawi (2010). The world of today is viewed as "efforts" where all good deeds are accumulated for the benefit of the hereafter, which sparks religious satisfaction if the activities to be done are in line with Allah SWT's commandment. This study examines some related studies and finds that one of the pioneering studies is Palmore (1982), who proposes satisfaction in religion. Though satisfaction in religion is important, the concept has been defined from a cognitive perspective where *'affect'* is overlooked. In line with Palmore (1982), Amin (2017) finds that consumer behaviour is significantly related to gratification. Similarly, a study by Amin (2019) is essential in reporting the sentimental impact of gratification on good deeds. In the context of the Islamic perspective, Riaz (1992) supports the point that Muslims must please Allah SWT in everything they do by promoting goodness and eliminating badness. One finds happiness in fulfilling religious duties out of obedience to and love for Allah. The religion has been perfect and complete, which can result in better feelings of being a Muslim. Hearts are at peace when individuals are doing heavenly things. In the current study, one discovers contentment when performing ethical behaviour since they accomplish one of the spiritual obligations in Islam. Hence:

H_4: Ethical behaviour affects religious satisfaction.

2.3.5. Ethical Behaviour

These aforementioned factors are interrelated with ethical behaviour, which has been widely studied in various studies. The 'ethical behaviour' is expected to be influenced by piety, vicegerency and accountability, whilst 'ethical behaviour' is expected to generate blessed feelings to the doers and such feelings are called 'religious satisfaction (Palmore, 1982; Amin, 2017). Ethical behaviour is related to being sincere in one's doing, submission to God, good character, prayer and Islamic manner in every deed carried out for rewards thereafter. Figure 1 presents a framework which represents the "Islamic theory of ethical behaviour":

Source: Figure by author

Figure 1.
The Framework of "Islamic Theory of Ethical Behaviour"

III. METHODOLOGY

In applying the ITEB to examine ethical behavior among young lecturers in Malaysia, we proceed in steps. These are explained below:

Data Collection: A questionnaire is an effective method for data collection. The questionnaire is established and written in English. This would reduce potential biases arising from variances in conversion quality or phonological shades. Research scales, both independent and dependent variables, used are adapted from previous studies. Further explanations of the sources of the scales are as follows:

• Five instruments for piety are from Md-Ilyas (1992), Bhatti et al. (2015) and Zahrah et al. (2016);
• Five instruments for vicegerency are from Al-Faruqi (1992), Haneef (1997) and Choudhury (2019);
• Five instruments for accountability are from Abu-Sulayman (1994) and Abdul-Rahman (2003);
• Five instruments for religious satisfaction are from Amin (2017; 2019); and
• Five instruments for ethical behaviour are from Amin (2017; 2019).

Validity and Correction: Three experts in Islamic ethics, both theories and practices, were invited to validate the instruments used. This validation is important at least for two reasons. First, it ensures that the survey is tied to what it is envisioned to gauge so that the data collected are accurate or not misleading. Second, it helps to ensure that the instruments are consistent over time and across different settings, providing confidence that the findings are replicable. The results of the assessed construct items are provided in Table 2. The assessments are based on a perfect match, a moderate match and a poor match. Items are retained on if they have a perfect match and a moderate match.

Table 2.
Assessed Items

Construct	Scale	Feedback			
		Good	Moderate	Poor	Retained
PTY					
PTY1	I believe that Allah SWT sees my work	100% (3)			Yes
PTY2	I believe in Allah SWT in all of my doings	100% (3)			Yes
PTY3	I believe in remembering Allah SWT before I start working	100% (3)			Yes
PTY4	I believe in thanking Allah SWT when I complete my jobs	100% (3)			Yes
PTY5	I believe in asking Allah SWT for help whenever I face difficulty in my work	100% (3)			Yes
VGY					
VGY1	I am responsible for my duties	66.67% (2)	33.33%(1)		Yes
VGY2	I treat myself as a servant before a vicegerent leads	66.67% (2)	33.33%(1)		Yes
VGY3	I programme myself to perform good deeds for Allah SWT	66.67% (2)	33.33%(1)		Yes
VGY4	I treat myself as a steward of Allah SWT on Earth	66.67% (2)	33.33%(1)		Yes
VGY5	I care about people under my responsibility	66.67% (2)	33.33%(1)		Yes
ABTY					
ABTY1	I am held accountable for my deeds	66.67% (2)	33.33%(1)		Yes
ABTY2	I am answerable to Allah SWT for my deeds	66.67% (2)	33.33%(1)		Yes
ABTY3	I believe angels record my good deeds	66.67% (2)	33.33%(1)		Yes
ABTY4	I am engaged in self-reflection to ensure my actions align with Islamic teachings	66.67% (2)	33.33%(1)		Yes
ABTY5	I have practised fairness in all dealings	66.67% (2)	33.33%(1)		Yes
EB					
EB1	I work every day sincerely	100% (3)			Yes
EB2	I work frequently for Allah SWT	100% (3)			Yes
EB3	I often work with a good character	100% (3)			Yes
EB4	I pray before I begin my work	100% (3)			Yes
EB5	I have worked continuously in an Islamic manner	100% (3)			Yes
RSAT					
RSAT1	I feel fulfilled if I choose to work ethically	66.67% (2)	33.33%(1)		Yes
RSAT2	I feel the blessing of happiness if I work ethically	66.67% (2)	33.33%(1)		Yes
RSAT3	I feel at ease every time I do a decent action	66.67% (2)	33.33%(1)		Yes
RSAT4	I feel peace of mind when I do good things	66.67% (2)	33.33%(1)		Yes
RSAT5	Working ethically makes me feel happy	66.67% (2)	33.33%(1)		Yes

Notes: PTY=Piety, VGY=Vicegerency, ABTY=Accountability, EB=Ethical Behaviour, RSAT=Religious satisfaction

Source: Table by author

Pilot test: Based on the validation above, we retain all scales for further analysis. Before actual fieldwork, a pilot study was conducted with the objective to improve data gathering techniques, covering scheduling, length, and format of data collection. This helps to simplify the process and increase its efficiency. The instruments used for the pilot test are divided into two sections. Section A gauges constructs' items whilst Section B pertains to respondents' demographic profiles. The findings indicate that there are no big issues found concerning the clarity of the questions asked, the length of time used, or the method chosen. Table 3 provides pilot test results.

Table 3.
Finalised Items

Variable	No.	Average	Correlation	Reliability	Retained
PTY	5	4.35	.718-.915	.929	Yes
VGY	5	4.26	.764-.931	.959	Yes
ABTY	5	4.33	.771-.843	.910	Yes
EB	5	4.23	.708-.826	.880	Yes
RSAT	5	4.33	.780-.846	.925	Yes

Notes: PTY=Piety, VGY=Vicegerency, ABTY=Accountability, EB=Ethical Behaviour, RSAT=Religious satisfaction

Source: Table by author

In Table 3, we present the Cronbach's alpha, which indicates the internal consistency of the dimensions employed. According to Cohen et al. (2003), Cronbach's alpha represents the mean of the correlations between all conceivable scale splits into two halves. It is also recognised for the ability to discover statistically significant measurement errors in the present work. Cronbach's alpha scores for all dimensions are above 0.6 (Hair et al., 2006). The item-total correlation is likewise better than 0.3, demonstrating that item scores within each concept are connected to the overall score for that concept (Estabrook et al., 2011).

Survey and Procedure: The unit analysis of this study is young Muslim lecturers (aged 25-40) from two public universities in Malaysia (Khoruzha, 2019). For confidentiality, we name the two institutions as University A and University B. The selection of young lecturers in this study is driven by at least three reasons. First, young lecturers in their early careers are normally subject to the problem of professionalism that will shape their future conduct. Detailed guidance can help them to be professional and hence be ethical and Islamic. Second, young lecturers serve as role models for their students. Demonstrating ethical behaviours sets a positive example for students to follow in their own academic and professional lives. Third, young lecturers come from diverse backgrounds and may encounter different cultural norms and expectations. Detailed ethical guidelines help them understand and respect these differences while maintaining professional standards. The details of the respondents' profiles are presented in Table 4:

Table 4.
Respondents' Profiles

Variable	Sample	Rate
Gender		
Male	271	54.60%
Female	225	45.40%
Ethnic		
Malay	230	46.37%
Indigenous Sabah	200	40.32%
Indigenous Sarawak	66	13.31%
University		
A	248	50.00%
B	248	50.00%

Source: Table by author

There are four (4) processes involved in data collection:

Process #1 – Distributing and targeting 500 samples
Since the 496 respondents meet the recommended value of >300 sample size, our sample is deemed suitable (See Comrey & Lee, 1992).

Process #2 – Selecting Sabah and Selangor as locations for the research
University A from Sabah is selected for data collection, representing East Malaysia, whilst University B from Selangor is selected for the same purpose, representing West Malaysia.

Process #3 – Virtual Google Forms
The data collection is conducted online for convenience as well as to expedite data collection. The online data collection is conducted via Google Forms.

Process #4 – Selection of are respondents
The selection of respondents are based on the following criteria:
- Criterion #1: Respondents are young Muslim lecturers;
- Criterion #2: Respondents have knowledge about prohibited and permissible actions;
- Criterion #3: Respondents have good behaviour and habit; and
- Criterion #4: Respondents have at least a master's degree

Data analysis and treatment: Following Hair et al. (2019), SmartPLS 4.0 using a two-stage approach is employed to confirm the validity of the ITEB. The first stage involves measurement model validation through factor loadings, composite reliability (CR), and average variance extracted (AVE). In the second stage, the structural model is estimated and hypothesis testing is conducted. In the application of SmartPLS 4.0, we use a robust bootstrapping technique that allows better statistical inferences and is applicable in a research settings with few building blocks. It is also viewed as the best methodology for research in Islamic economics and finance (Ascarya & Tekdogan, 2022). The approach enables better identification of the key relationships, which in our case, portrayed by the developed ITPB framework.

IV. RESULTS AND ANALYSIS
4.1. Measurement Model
Convergent validity assesses the degree to which the components are theoretically connected. This metric includes factor loadings, CR, and AVE. The cut-off number for factor loadings is 0.70. Table 5 shows that factor loadings for all scales examined are above the threshold point, demonstrating the legitimacy of the items used. As for CR, Chin's (2009) threshold value of 0.7 is applied. Moreover, the CR values range from 0.924 to 0.956, demonstrating good convergent validity. Furthermore, all AVE values surpass the 0.5 criterion, indicating that the variables have significant variation. Cronbach's α values are all larger than 0.7, suggesting strong internal consistency, according to Nunnally's (1978) rule. Overall, the findings show that the proposed criteria are both acceptable and relevant in the current study (Table 5).

Table 5.
Convergent Validity

Construct	Item	Loading	CR	AVE	Cronbach's α
ABTY	ABTY1	0.857	0.932	0.733	0.910
	ABTY2	0.764			
	ABTY3	0.827			
	ABTY4	0.931			
	ABTY5	0.891			
EB	EB1	0.944	0.924	0.723	0.910
	EB2	0.889			
	EB3	0.853			
	EB4	0.840			
	EB5	0.803			
PTY	PTY1	0.955	0.947	0.781	0.929
	PTY2	0.869			
	PTY3	0.899			
	PTY4	0.885			
	PTY5	0.803			
RSAT	RSAT1	0.925	0.943	0.770	0.925
	RSAT2	0.901			
	RSAT3	0.916			
	RSAT4	0.786			
	RSAT5	0.854			
VGY	VGY1	0.941	0.956	0.862	0.960
	VGY2	0.928			
	VGY3	0.967			
	VGY4	0.929			
	VGY5	0.876			

Notes: PTY=Piety, VGY=Vicegerency, ABTY=Accountability, EB=Ethical Behaviour, RSAT=Religious satisfaction

Source: Table by author

Discriminant validity is then conducted to ensure that the constructs are distinct. This test considers two measures: the Fornell-Larcker criterion and the heterotrait-monotrait correlation ratio (HTMT). Table 6 shows the associations amongst the components using the square root of AVE on the diagonal (*Italic* values). According to Fornell & Larcker's (1981) rule of thumb, discriminant validity is achieved if the square root of the construct's AVE exceeds the correlations pooled by the other constructs. The data demonstrates that the crosswise values exceed the inter-construct correlations. The square roots of the AVEs are likewise significantly higher than 0.707, indicating appropriate proof of the validity.

Table 6.
Fornell–Larcker Criterion

Construct	ABTY	EB	PTY	RSAT	VGY
ABTY	0.856				
EB	0.658	*0.844*			
PTY	0.683	0.609	*0.884*		
RSAT	0.686	0.649	0.695	*0.878*	
VGY	0.656	0.686	0.627	0.600	0.928

Notes: PTY=Piety, VGY=Vicegerency, ABTY=Accountability, EB=Ethical Behaviour, RSAT=Religious satisfaction

Source: Table by author

Table 7 summarises the HTMT analysis, where the diagonal values of HTMT are less than 0.90. Based on Henseler et al.'s (2015). This indicates that the framework has excellent discriminant validity (Table 7).

Table 7.
HTMT Ratio of Correlations

Construct	ABTY	EB	PTY	RSAT	VGY
ABTY					
EB	0.681				
PTY	0.642	0.646			
RSAT	0.754	0.678	0.746		
VGY	0.685	0.743	0.556	0.631	

Notes: PTY=Piety, VGY=Vicegerency, ABTY=Accountability, EB=Ethical Behaviour, RSAT=Religious satisfaction

Source: Table by author

4.2. Structural Model

The framework of this work is evaluated through path coefficients and R^2. Path coefficients assess the links between exogenous and endogenous variables in the model (Hair et al., 2019). Table 8 shows that accountability, piety and vicegerency account for 61.9 per cent of the variation in the outcome variable. Besides, ethical behaviour accounts for 45.8 per cent of the variation in religious satisfaction.

Table 8.
Results

Pathways	β	*t*-value	*p*-value	Supported	f^2	VIF
Structural analysis without control variables						
ABTY -> EB	0.283	4.260	0.000	Yes	0.079	2.036
EB -> RSAT	0.677	22.965	0.000	Yes	0.729	1.000
PTY -> EB	0.242	5.488	0.000	Yes	0.101	1.603
VGY -> EB	0.392	8.593	0.000	Yes	0.189	1.860
R^2 (DV=EB)		0.619				
R^2 (DV=RSAT)		0.458				
Structural analysis with control variables						
ABTY -> EB	0.262	3.753	0.000	Yes	0.081	2.063
EB -> RSAT	0.649	21.996	0.000	Yes	0.728	1.000
Ethnic -> EB	-0.063	1.148	0.251	No	0.003	1.828
Gender -> EB	-0.065	1.111	0.266	No	0.003	1.010
PTY -> EB	0.254	5.736	0.000	Yes	0.097	1.636
University -> EB	0.071	0.605	0.545	No	0.001	1.801
VGY -> EB	0.379	7.477	0.000	Yes	0.188	1.864
R^2 (DV=EB)		0.590				
R^2 (DV=RSAT)		0.421				

Notes: PTY=Piety, VGY=Vicegerency, ABTY=Accountability, EB=Ethical Behaviour, RSAT=Religious satisfaction

Source: Table by author

Table 8 demonstrates that piety was significantly associated with ethical behaviour (β = 0.242, *t*-value = 5.488, $p < 0.01$). Our study gives credence to the findings of Md-Ilyas (1992) and Bhatti et al. (2015) that piety has a considerable influence on ethical behaviour. As a result, young lecturers are more inclined to perform ethical behaviour when they more pious, which means a greater disposition. Table 8 also demonstrates that vicegerency is significantly associated with ethical behaviour (β = 0.392, *t*-value = 8.593, $p < 0.01$). Our study supports the findings of Al-Faruqi (1992) and Al-Qaradawi (2010) that vicegerency has a considerable influence on ethical behaviour. As a result, young lecturers are more inclined to perform ethical behaviour when they have a favourable vicegerent, which means greater influence in its nature. Accountability was also instrumental in determining the behaviour (β = 0.283, *t*-value = 4.260, $p < 0.01$). We extend support to previous studies related to 'ethical behaviour (Quttainah & Almutairi, 2017; Abu-Sulayman, 1994). The effect of ethical behaviour on religious satisfaction is also greater here, and some justifications made by Riaz (1992) and Amin (2019), as well as the West (Palmore, 1982) that religious satisfaction is gratefulness to God and living in humility are supported.

Table 8 also reports the structural analysis with the control variables, namely ethnicity, gender and university, for robustness tests. These included control variables are found to have no effect on ethical behaviour. Including these

control variables does not change the significant effects of piety, vicegerency and accountability on ethical behaviour, which in turn can explain the variation in religious satisfaction. The report R2 is 59.0%. In addition, variance inflation factor (VIF) values are less than the threshold of 5, indicating there is no multicollinearity issue found. Concerning f^2, we use Cohen's (1988) suggestion, in which an f^2 value of 0.35 is high, 0.15 is medium, and 0.02 is low. The details are reported in Table 8.
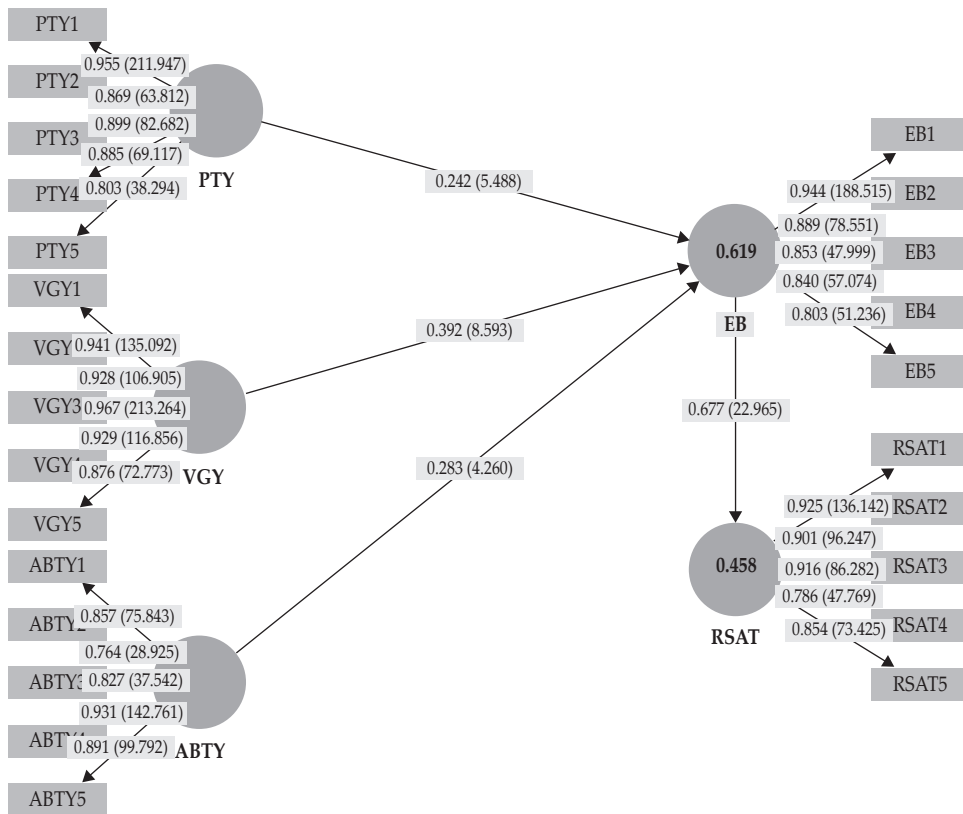
Besides the structural analysis provided in Table 8, we also provide results pertinent to Q^2, as found in Table 9. When Table 9 is examined, there are two dependent variables evaluated, namely ethical behaviour and religious satisfaction. As for ethical behaviour, the values predicted by Q^2 Predict are considered to be acceptable since all values are above zero. Religious satisfaction values for Q^2 Predict are also acceptable, above zero.

Table 9.
Q^2 Predict

Variable	Q^2predict
Ethical behaviour	
EB1	0.601
EB2	0.475
EB3	0.383
EB4	0.370
EB5	0.207
Religious Satisfaction	
RSAT1	0.414
RSAT2	0.386
RSAT3	0.324
RSAT4	0.371
RSAT5	0.438

Notes: EB=Ethical Behaviour, RSAT=Religious satisfaction

Source: Table by author

Notes: PTY=Piety, VGY=Vicegerency, ABTY=Accountability, EB=Ethical Behaviour, RSAT=Religious satisfaction

Source: Figure by author

Figure 2.
Analysed "Islamic Theory of Ethical Behaviour"

After all, Figure 2 provides the results of the analysis, where a graphical perspective with easy comprehension is brought into play.

Table 10.
Post Hoc **Analysis – Importance of Variables Based on Demographic Items**

Demographic items/Variables		Piety	Vicegerency	Accountability	Religious satisfaction	Ethical behaviour
Male	Mean	4.324	4.282	4.353	4.253	4.241
	SD	.629	.637	.605	.646	.542
Female	Mean	4.381	4.248	4.310	4.428	4.216
	SD	.601	.630	.587	.619	.645
Malay	Mean	4.354	4.289	4.348	4.361	4.262
	SD	.610	.678	.598	.653	.637

Table 10.
Post Hoc **Analysis – Importance of Variables Based on Demographic Items (Continued)**

Demographic items/Variables		Piety	Vicegerency	Accountability	Religious satisfaction	Ethical behaviour
Indigenous Sabah	Mean	4.406	4.254	4.298	4.359	4.230
	SD	.633	.616	.608	.627	.583
Indigenous Sarawak	Mean	4.167	4.206	4.364	4.155	4.115
	SD	.562	.518	.547	.604	.406
University A	Mean	4.355	4.281	4.344	4.363	4.258
	SD	.612	.684	.603	.651	.651
University B	Mean	4.345	4.247	4.315	4.302	4.201
	SD	.622	.579	.588	.626	.523

Source: Table by author

The variables examined in this study also have their importance based on the demographic items, as pictured in Table 10. As for gender, we find piety is better for females, whilst vicegerency, accountability, religious satisfaction and ethical behaviour variables are essential for males. These outcomes suggest the importance of being caliph in the context of management for male respondents, which is also essential for female respondents but less so. As for ethnicity, we find piety to be more essential for indigenous Sabahans than for others, followed by vicegerency, which is essential for Malay respondents, slightly better than others. Furthermore, accountability is better for the indigenous Sarawakians, followed by the Malays and indigenous Sabahans. Concerning religious satisfaction, comparatively, it is better for Malays than Sabahans and Sarawakians. The same outcome is also observed for ethical behaviour whereby Malays (mean=4.262) are better than indigenous Sabahans (mean=4.230) and indigenous Sarawakians (mean=4.115). In terms of university, piety is better for University A than B, followed by vicegerency, which is better for University A than B and the same outcomes are extended to accountability, religious satisfaction and ethical behaviour. The difference here is sourced from the spiritual considerations facilitated when it comes to University A, which becomes a norm in practice.

4.3. Robustness Test

For robustness testing, non-linearity criteria are used as described by Sarstedt et al. (2020). The analysis used quadratic effects. As can be noted from Table 11, the results of quadratic effects show that all p-values of pathways are far above 0.05, indicating non-significance across all interactions and supporting the robustness of the pathways' linear effects.

Table 11.
Results of the Quadratic Effect

Pathways	β	*p*-value	Conclusion
QE (PTY) -> EB	0.050	0.174	Robust
QE (VGY) -> EB	0.030	0.388	Robust
QE (ABTY) -> EB	0.080	0.459	Robust
QE (EB) -> RSAT	0.042	0.213	Robust

4.4. Ethical Dilemma Scenarios

In this study, two ethical dilemma scenarios specific to young lecturers are provided. For this purpose, two steps are developed accordingly.

The *first step* involves the creation of ethical dilemmas which young lecturers commonly face, where they might experience conflicts between ethical obligations, duties and personal interests.

1. Scenario #1: Personal relationships and student grading - A young lecturer's cousin is in their class and is struggling to achieve a passing grade. The family expects the lecturer to help the student, even if it means giving preferential treatment. The lecturer feels torn between family loyalty and the ethical responsibility to treat all students fairly; and

2. Scenario #2: Publication pressure and research integrity – A young lecturer is under pressure to publish more papers to secure a permanent position. A colleague suggests cutting corners by slightly altering the data to make the research results more publishable. While it would advance his career, the lecturer knows it compromises the integrity of his work.

The *second step* involves the applicability of ITEB that would guide decision-making using the key components of the theory, which include piety, vicegerency and accountability.

1. Scenario #1: Personal relationships and student grading – In terms of *piety*, the concept of piety refers to God-consciousness and acting with the awareness that one's actions are observed by Allah. In this scenario, the lecturer's decision should be guided by a sense of justice and fairness, knowing that Allah expects fairness to all, regardless of personal relationships. Favouring the relative would violate the Islamic principle of justice. As for *vicegerency*, the lecturer has a responsibility to uphold ethical principles in all dealings. The lecturer's role is to act in a just and fair manner, as a representative of God, which requires treating all students equally and avoiding preferential treatment. Concerning *accountability*, the lecturer is entrusted with the responsibility of assessing students fairly, a key aspect of their professional role. This trust is both to the institution and to Allah. The lecturer must remain accountable for their actions, knowing that Allah will hold them accountable in the hereafter for any injustice committed. In sum, the lecturer should avoid favouritism, treat all students impartially, and explain to their families that fairness in grading is a religious duty; and

2. Scenario #2: Publication pressure and research integrity – In terms of *piety*, the lecturer should maintain God-consciousness and realise that while cutting corners may lead to immediate career benefits, it compromises their integrity in
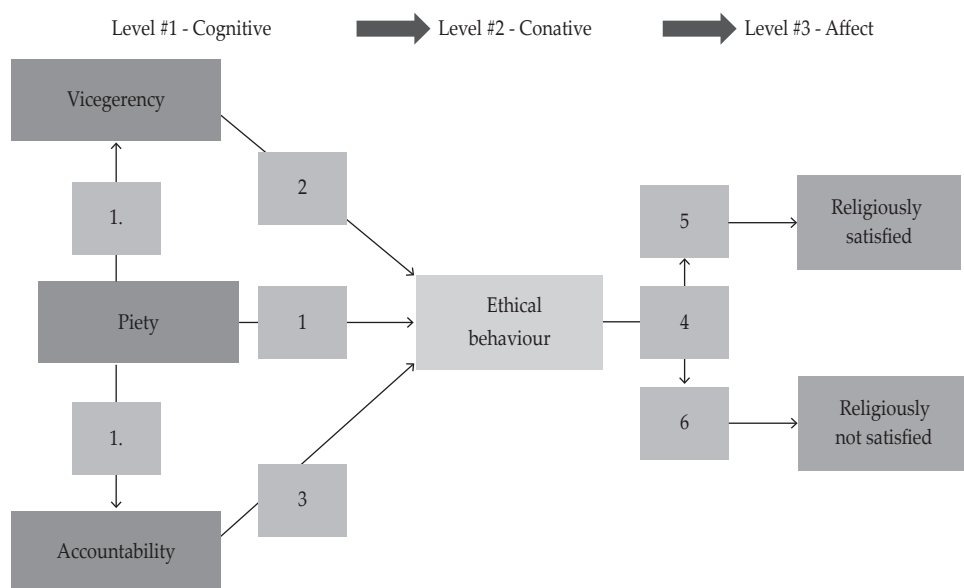
the sight of Allah. Islam emphasises honesty and discourages deception, even if it seems beneficial in the short term. As for *vicegerency*, the lecturer's duty extends to stewardship over knowledge and the pursuit of truth. Publishing research based on falsified data is a betrayal of that responsibility, leading to misguidance in the academic community. The lecturer should maintain intellectual honesty and avoid manipulating data. Pertinent to *accountability*, the trust given to the lecturer in their research role includes being truthful in reporting findings. Altering data for career advancement would violate the ethical trust between the lecturer and their institution, as well as their accountability to Allah. In all, the lecturer should prioritise research integrity, avoid falsifying data, and trust that success will come through ethical means, knowing that Allah rewards honesty.

By applying these variables, known here as principles, the young lecturers can navigate complex ethical dilemmas with a clear sense of purpose and guidance, ensuring that their actions align with both professional standards and Islamic ethical teachings.

V. RESEARCH IMPLICATIONS
5.1. Theoretical Contributions
The results obtained can lead to the following theoretical contributions. First, the results add to the existing body of knowledge on how religious constructs like piety, vicegerency, and accountability influence ethical behaviour and, in turn, religious satisfaction, thus enriching theoretical models of ethics in religious studies. Second, the study demonstrates the interconnectedness of religious satisfaction and ethical behaviour, suggesting that ethical conduct is not only a social necessity but also a spiritual fulfilment. This relationship has been confirmed in this study for new insights. Third, the results support the development of an integrated theoretical framework that combines religious teachings and ethical practices, providing a comprehensive approach to understanding how religious beliefs shape ethical conduct. Hence, the ITEB suggested here is valid and relevant, at least. Figure 3 offers a *flowchart* of an illustration of how the various variables drawn from ITEB interact and influence ethical behaviour.

Source: Figure by author

Notes:

1. A piety person shapes their vicegerency and accountability, in turn, piety influences ethical behaviour – meaning a person's piety determines their understanding of their roles and responsibilities;

2. A person's vicegerency's role influences ethical behaviour – reflecting the realisation of the stewardship that guides him to act ethically;

3. A person's accountability role influences ethical behaviour – reflecting the accountability to Allah SWT, which reinforces ethical decision-making;

4. An arrow from ethical behaviour to religious satisfaction, as ethical actions lead to the fulfilment of religious duties and a sense of spiritual contentment;

5. If the relationship is significant between ethical behaviour and religious satisfaction, a person will earn religious satisfaction, with his awareness and gratefulness to Allah SWT, his good actions will create a blessing in his heart for every good deed done; and

6. If the relationship (as found in stage #5), one tends to have low religious satisfaction, due to poor knowledge and appreciation of being a servant and caliph of Allah SWT.

Figure 3.
Flowchart of the Variables' Interaction

5.2. Practical Contributions

This study provides at least four latest guides to further shape the importance of piety, vicegerency and accountability in ethical conduct. Firstly, it is significant to develop training programmes which focus on personal piety and are implemented via *gamification-based piety* in solving ethical problems. Secondly, it is also essential to encourage a sense of stewardship and responsibility among young lecturers that can promote ethical decision-making via team building programmes like *camping* and *exploring race*. Thirdly, there is a need to establish clear accountability mechanisms, such as a *"day-to-day my good deeds list"* within organisations, which can ensure that young lecturers are more likely to adhere to ethical guidelines. Lastly, there is a need to promote religious satisfaction through the development

of the code of soul (COSO) in promoting the link between the decision in this world and the hereafter, through doing is essential. Activities that can be developed to support COSO are the *al-Kahfi Friday club*, *azan-responsive workplace policy* and *prayer buddy* and *barakah journal challenge*, among others.

5.3. Methodological Contributions

We report three methodological contributions here. First, the development and validation of reliable and valid instruments to measure constructs such as piety, vicegerency, accountability, ethical behaviour and religious satisfaction. These battery of items can be used in forthcoming research to validate the application of these variables on ethical behaviour in multiple settings. Second, the research protocols introduced in this study provide a robust and comprehensive understanding of the phenomena. Third, the use of different statistical analyses and PLS in this study is considered relevant and other statistical tools can also be deemed appropriate, subject to the context and research design.

VI. CONCLUSION AND RECOMMENDATION

The results of this study accentuate the noteworthy effects of piety, vicegerency, and accountability on ethical behaviour, and further demonstrate that ethical behaviour contributes to religious satisfaction. These insights highlight the intricate connections between individual spirituality, ethical conduct, and overall religious fulfilment. Understanding these relationships offers valuable implications for enhancing ethical standards within various contexts, including organisational settings, educational institutions, community programmes, and policy-making. Building on these findings, future research can explore several key areas:

- Exploration of mediating and moderating variables. The limitation of the current study is the exclusion of these variables. The decision to do so is to avoid the biased focus in generating constructs' items for the ITEB. However, this issue has been addressed in this study. As such, future studies should investigate potential mediators and moderators that might influence the relationship between piety, vicegerency, accountability, and ethical behaviour and the influence of ethical behaviour on religious satisfaction. For instance, factors such as cultural context and individual personality types could play a role in shaping these relationships; and
- Cross-cultural comparisons. The limitation of the current study is the exclusion of the effects of different cultural and religious contexts to determine the universality of the ITEB. Conducting future research where cross-cultural comparisons matter can augment the generalisability of the results and deliver a more wide-ranging knowledge concerning the interactions between the variables examined.

By addressing these, future researchers can further unearth the multifaceted associations between piety, vicegerency, accountability, ethical behaviour, and religious satisfaction. This will not only advance theoretical knowledge but also offer practical clarifications for fostering ethical conduct in various spheres of life.

Despite its merits, this study also has several limitations, and the results obtained must be interpreted in the light of these limitations. The limitations are two-fold. First, the sample in this study was limited to a specific user group within a particular geographic region in Malaysia, which may confine the generalisability of the results obtained to other populations. Hence, comparative studies between different states (East and West Malaysia) or countries (Malaysia and Indonesia) can help identify whether geographic differences influence the observed results. Second, the research model explains only 61.9 per cent of the variance of ethical behaviour, implying about 38.1 per cent of the variance is unexplained, suggesting that some factors important to the behaviour are omitted in this study. Therefore, future studies are expected to consider a richer set of variables like *ihsan* and justice, as determinants to provide enhanced explanatory power for ethical behaviour.

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