

Fostering Value-Driven Leadership among Accounting Educators using the Qalb-Guided Framework

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Abstract

This research paper aims to comprehensively explore the significance of nurturing qalb-guided leadership attributes among accounting educators in Malaysia using qalb-guided framework. These educators play a pivotal role in moulding students into well-rounded individuals, embodying intellectual, spiritual, emotional, and physical balance while harmonizing with their families, communities, and country. The absence of qalb (heart) in leadership can lead to intellect devoid of emotion, resulting in negligence, lack of mindfulness, confusion, and uncertainty. In the contemporary landscape, the escalation of issues related to integrity, corruption, and unethical behaviour has become a pressing concern in both the realms of teaching and learning and the accounting profession, demanding immediate attention. Therefore, this paper elaborates on how the components of the qalb-guided leadership framework namely wisdom, justice, courage, and temperance can fortify the commitment, driving force, focus, energy, and synergy within accounting education across higher institutions. Simultaneously, it highlights the importance of fostering qalb attributes among accounting educators, challenges and strategies. This in-depth discussion is poised to contribute significant value to the existing literature on leadership quality issues. It is noteworthy that the integration of qalb-guided leadership elements in education is still in its early stages. Considering that the principles of wisdom, justice, courage, and temperance are universally applicable, underscoring its global relevance. Looking ahead, future research endeavours could involve empirical analysis using this approach once the qalb-guided leadership framework is established as a standard within higher education institutions. This strategic move would facilitate the exchange of knowledge and bolster any potential gaps in understanding.

Keywords:

Accounting Educator, Educational Leadership, Ethical, Qalb-Guided Leadership

INTRODUCTION

Leadership within the realm of education plays a pivotal role in shaping not only the intellectual growth of individuals but also their moral and ethical development. Education shapes individual character significantly (Muhamad et al., 2019). Transforming education requires looking beyond economic outcomes. The Malaysian education system follows the National Philosophy of Education (NPE) and directives from the Ministry of Education (MOE) and the Ministry of Higher Education (MOHE). The NPE advocates a balanced development in

intellect, spirituality, emotion, and physicality aligned with religious beliefs (Ministry of Education, 2015). MOE oversees pre-school to post-secondary education, while MOHE governs higher education, both contributing to fulfilling the national vision (Ministry of Higher Education, 2022). In line with the NPE, a holistic educational system aims to cultivate educators capable of empowering students in their respective fields. In accounting education, where future professionals navigate complex financial landscapes with integrity and accountability, effective leadership is paramount (Usman, 2020). Educators play a crucial role in shaping the ethical framework of aspiring accountants, extending beyond technical instruction to ethical mentorship. This responsibility places educators in the role of ethical exemplars, nurturing accountants who possess both technical proficiency and ethical uprightness, which are indispensable qualities in the profession.

Ethical education for accounting educators goes beyond the classroom, influencing the accounting profession's future (Ahmad, 2017). Students absorb their educators' ethical commitment, carrying it into their careers. This influence extends beyond classrooms, turning educators into catalysts for industry-wide positive change. In a rapidly evolving global landscape, where ethical lapses have significant consequences, accounting educators play a crucial role in safeguarding the profession (Ahmad, 2017). Emphasizing ethical education builds a resilient accounting community resistant to shortcuts and questionable practices.

The Qalb-guided leadership framework, as presented by Abdul Razak et al. (2018), offers a transformative perspective integrating emotional intelligence, ethics, and spirituality. Derived from the teachings of Islamic scholar al-Ghazali, the framework's four cardinal virtues i.e., Wisdom, Justice, Courage, and Temperance (WJCT) align with leaders' behavior across various contexts. Justice is emphasized as the most critical virtue, as it's interconnected with others. The Qalb-guided framework recognizes the interplay of cognitive, emotional, and spiritual aspects, fitting the multifaceted role of accounting educators in shaping future financial professionals (Razali et al., 2020).

Accounting educators are considered leaders since they have the authority to influence their students' achievements within their position as educators. Instead of being motivated by incentives, sovereignty or eminence, accounting educators should be motivated by a sense of responsibility, accountability and clarity of purpose that are determined by qalb or spiritual heart (Abdul Razak et al., 2018; Razali et al., 2020). Educational leaders directly shape the performance of their students, which in turn affects the overall performance of the education system and the market performance of the country (Toker 2022). Leadership with qalb will lead to intellect with heart, care, mindfulness, clarity, and certainty. Consequently, a good leader should have, among other things, good intentions, be forever mindful of Allah, trustworthy, and truthful.

The ethical conduct of accountants holds immense significance due to their role as custodians of public trust (Muhamad et al., 2019). To address unethical behaviours among accountants, it is imperative to instil ethical values within accounting education right from students' initial year. Recently, the HT4 'AaDab' infused accounting curriculum has formally emphasised the importance of ethical elements within the undergraduate accounting programme (Ministry of Higher Education, 2022). The acronym 'AaDab' stands for "Akhlaq" (morals), "Akauntabiliti" (accountability), "Daya Tahan" (resilience), "Amal Jariah" (sustainable practices), and "Beretika" (ethical). By embedding ethical principles directly into the accounting education framework, the HT4 'AaDab' curriculum aims to foster a generation of accountants who are well-equipped to navigate the complexities of modern business environments while upholding the highest ethical standards. Emphasizing AaDab for students and qalb-guided leadership attributes (WJCT) for educators is crucial for transforming essence, strengthening responsibilities, and reconciling religiosity with teaching. A pure qalb in

educators fosters values of love, kindness, mercy, and graciousness, influencing emotions, actions, and instructional outcomes. Educators play pivotal roles in nurturing well-rounded students and must embody these ethical principles (Ahmad and Ahmed, 2017) in projecting a balanced and harmonious life.

This paper aims to explain the potential of the Qalb-guided framework in cultivating value-driven leadership among accounting educators. By combining the principles of emotional intelligence, ethics, and spirituality, this framework holds promise in nurturing educators who impart technical knowledge and instil a sense of ethical responsibility and accountability in their students. As the landscape of accounting and finance evolves in response to global shifts, the values and leadership qualities instilled in educators are bound to ripple through to the professionals they mould, influencing the ethical underpinnings of the financial world.

ETHICAL ISSUES IN THE ACCOUNTING PROFESSION

Accounting educators exercise a profound influence in moulding the ethical underpinning of tomorrow's accountants. Their role transcends mere instruction, extending into the realm of ethical mentorship that significantly impacts the path of the accounting profession (Pusti, 2017). Beyond the transmission of technical expertise, educators stand as ethical torchbearers, enlightening the path for potential accountants to navigate the intricate landscape of ethical considerations (Ahmad, 2017; Pusti, 2017). This distinct position places educators at the heart of fostering a generation of accountants who not only possess the requisite skills but also embody the ethical integrity that is the cornerstone of the profession. Their actions carry profound consequences beyond financial statements (Muhamad et al., 2019). Thus, it is crucial to produce ethical accounting professionals who can maintain trust and integrity within the financial world, that could contribute positively to society.

Recent corporate scandals, such as 1MDB, FGV, Transmile, and Perwaja Steel, emphasise the vital role of ethical conduct in the accounting profession. Accountants, as stewards of financial integrity and transparency, face challenges even after receiving leadership training. Despite educational and corporate initiatives, some may engage in unethical conduct, risking organizational integrity. This calls for a holistic approach to infuse ethical and professional values, enhancing leadership practices among accountants globally (Muhamad et al., 2019). Alam et al., (2019) found that ethical leadership quality has positive influences on leaders' behaviour, highlighting the need to cultivate ethical values at both lower and higher education levels. Educators play a crucial role in fostering a culture of integrity and ethical responsibility in the professional journey of future accountants.

Besides, accounting educators confront diverse ethical issues that significantly influence the moral growth of future professionals (Pusti, 2017). Addressing these issues is pivotal, as educators play a crucial role in instilling technical expertise and ethical integrity in their students. One notable challenge centres on impartiality during grading, necessitating educators to balance fairness and personal biases. Preserving academic integrity against plagiarism poses another challenge, urging educators to cultivate students' awareness of honest scholarship. Handling conflicts of interest ethically requires transparency and prioritizing students' welfare over personal gain. Furthermore, educators need to consistently model ethical behaviour to fortify students' ethical foundations. Due to that reason the HT4 'AaDab' is being introduced in the accounting curriculum to generate ethically sound future professionals (Ministry of Higher Education, 2022).

Elmassah et al. (2022) propose that accounting educators should pivot away from traditional teaching methods and incorporate extracurricular initiatives like community engagement, cooperative projects, and research, to foster a sustainable educational environment. However, challenges such as demanding workloads, limited resources, and deficiencies in the publication process can contribute to breaches of integrity, exemplified by instances of plagiarism (Shairf et al., 2019). This underscores the pivotal role of strong leadership virtues in upholding ethical and professional standards across all educational levels, even in the face of adversity.

The landscape of education underwent a significant transformation following the onset of the COVID-19 pandemic in March 2020. The shift away from in-person classes necessitated the adoption of online teaching to ensure academic continuity. Yet, Gupta and Pathak (2022) identified a propensity for unethical conduct in virtual environments. The absence of physical interactions and reduced oversight from superiors or regulators could lead educators to prioritize personal interests over their teaching responsibilities. This highlights the indispensability of leadership virtues for accounting educators to preserve integrity and ethical conduct, irrespective of the circumstances.

Therefore, the subsequent sections of this paper will delve into a comprehensive review of the Qalb-guided framework, educational leadership, and the significance of value-driven leadership within the context of accounting education. Furthermore, this article will address the significance of fostering the Qalb-guided framework for the accounting educator, while also discussing challenges and strategies for its effective implementation. Ultimately, the paper will wrap up the discussion, and suggest avenues for future research.

QALB-GUIDED LEADERSHIP FRAMEWORK

The term “Qalb” derived from the Arabic word for heart, encompasses both the physical and spiritual aspects of the human heart. It symbolizes sincerity and plays a crucial role in nurturing qualities like knowledge, compassion, and courage. This spiritual heart significantly influences human behavior, including social and emotional learning, critical thinking, and conflict resolution. Education and life experiences can create mental barriers that obscure the purity of the heart, hindering critical thinking. Ultimately, the state of one's heart defines their qualities, beliefs, and character, determining whether they lean towards positive attributes such as faith, love, and humanity or negative ones like anxiety and sadness (Abdul Razak et al., 2018; Solihah, 2016; Syaefulloh, 2016).

Abdul Razak et al., (2018) introduced a Qalb-guided leadership framework as shown in Figure 1 based on the renowned Islamic scholar and philosopher, al-Ghazali (1058-1111), and specifically from his influential book "Ihya' Ulum al-Din" ("The Revival of the Religious Sciences"). Al-Ghazali described four cardinal virtues that form the foundation of a virtuous and ethical life: Justice, Wisdom, Courage, and Temperance (WJCT). They explored the qalb leadership connection, emphasizing a balanced integration of these four elements.

The first element is wisdom which brings balance, fostering discernment, excellence, and understanding of actions' consequences and hidden weaknesses (Abdul Razak et al., 2018). Imbalance can lead to cunning, deceit, and slyness, with extreme deficiency resulting in vice. Accounting educators with analytical competence and critical thinking should exercise wisdom. Helskog (2019) similarly suggests a realistic approach to wisdom-based pedagogy. Wisdom is vital in educator-student relationships, nurturing sustainable and flourishing lives.

The second element is Justice, governed by Wisdom's control over anger and desire's expansion and contraction (Abdul Razak et al., 2018). Lack of justice leads to cruelty as its sole opposite; no excess or deficiency exists. In education, accounting educators must demonstrate fairness and consistency in decision-making. Dealing with issues like absenteeism and plagiarism requires negotiation skills, rational empathy, and compassionate handling of students' emotional reactions. Effective communication is crucial for the teaching process. Upholding justice principles and embedding them is vital for educators. Fabionar (2020) argued that it is necessary to incorporate program content that will inspire new educators to deliver justice that will offer students the skills they need to build and sustain justice practices in their everyday lives.

The third element is Courage, which involves aligning the irascible ability with intellect. Balanced irascible ability is termed courage, fostering nobility, endurance, dignity, and anger control. Imbalanced irascible ability leads to recklessness in excess, or fearfulness and laziness in deficiency (Abdul Razak et al., 2018). Accounting educators require spiritual courage to face challenges, motivating students through self-confidence and self-motivation. They must possess self-control skills when interacting with students and the community, along with analytical reasoning for information processing, problem-solving, and decision-making (Gabatbat, and Santander, 2021). Courage is pivotal for educators to serve as role models, guiding students to discover their strengths.

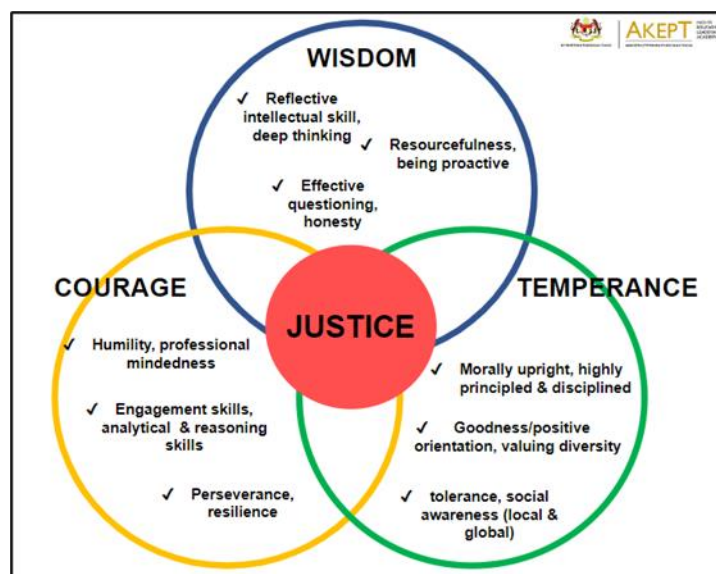


Figure 1: Qalb-Guided Leadership Framework (Abdul Razak et al., 2018)

The last element namely Temperance means the disciplining of the appetite by the intellect and the law. Temperance is a quality that gives rise to kindness, modesty, patience, and tolerance (Abdul Razak et al., 2018). When pushed to the point of exceeding the needs is called greed, cupidity, and obscenity. Accounting educators must practice the power of self-restraint, socially upright and extremely principled, which will help form and transform society. Education in higher institutions should encourage moral growth, and shape positive qualities of character, i.e., moral values that should be formed by maturing individuals, so that they can make tough decisions and sacrifice for change (Horowski, 2020)

WJCT values could empower accounting educators effectively in providing a clear direction in education and aligning with national policy goals. Additionally, educators should

embody trustworthiness, accountability, responsibility, wisdom, intelligence, openness, tolerance, transparency, and high-integrity conduct. Given the prevalent unethical issues in the accounting profession, these qualities are indispensable. For accounting educators, the integration of ethics is paramount, as they play an instrumental role in shaping the ethical foundation of future financial professionals (Ahmad, 2017). Accounting educators play a pivotal role in shaping individuals' character, including their soul and spirituality, as they become future leaders. Recognizing the importance of spiritual elements in leadership, combining character and religious education can effectively reduce the inclination toward unethical practices, such as creative accounting, among accounting students (Sari et al., 2018).

Besides, the element of spirituality fosters self-awareness, interdependence, creativity, social justice, and love, facilitating transformation while respecting human nature. It brings harmony between individuals and the Creator, balancing inner and outer needs, and reducing unethical behaviour. Materialism and greed can disrupt career growth, and self-glorification can impede genuine knowledge and happiness (Abdul Razak et al., 2018). Embracing qalb-guided leadership among accounting educators can instill values, responsibility, and accountability, shaping future leaders and enhancing performance (Abdul Razak et al., 2018). Besides, educators who possess a high degree of emotional intelligence can navigate complex social dynamics, forming authentic connections with their teams and fostering environments of trust and collaboration (Dess et al., 2022). In the context of accounting education, this transformational leadership with WJCT dimension resonates with educators' need to understand and respond to their students' emotions, facilitating a conducive learning institution (Usman, 2020).

EDUCATIONAL LEADERSHIP

Leadership within educational contexts has long been a subject of academic inquiry due to its profound influence on students, educators, and institutions. Traditional leadership theories, such as transformational, transactional, and servant leadership, have been widely explored within educational settings. These theories have provided valuable insights into how educators can inspire, motivate, and guide students toward academic and personal growth. However, the evolving educational landscape demands more holistic, value-driven approaches. Quality leadership significantly impacts higher institutions and student outcomes (Toker, 2022). Effective leaders are crucial for providing optimal education, emphasizing the development of skilled and knowledgeable educators (Ayodele and Mohd Ali, 2019). Leadership, built on clear values and beliefs, inspires a vision for institutions and involves gaining assurance from staff, stakeholders, and learners for future benefits (Muhimmah et al., 2022).

Malaysian education aims to cultivate well-rounded individuals aligned with the National Education Philosophy (1996). The focus is on intellect, spirituality, emotion, and physical well-being, fostering competent and virtuous citizens contributing to family, society, and national harmony. Educators play a crucial role in instilling values, critical thinking, and ethical actions (Ahmad et al., 2019). Besides, the Ministry of Higher Education (MOHE) has introduced the Malaysian Education Blueprint 2015-2025, which emphasises the quality of graduates, particularly in accountancy, promoting awareness, professional skills, bilingual proficiency, integrity, faith, and a global outlook (Jalil et al., 2019). Ethics and spirituality are considered essential qualities for graduates, aiming for ethical, socially responsible, religiously grounded, environmentally conscious, and balanced individuals.

Future leadership in education requires clear succession plans and attractive academic prospects. Qalb-guided leadership, aligned with the Rukun Negara and the Philosophy of

National Education, aims for balanced and harmonious leaders (Abd Razak et al., 2018; Johari et al., 2018). This qalb-guided leadership is expected to assist accounting educators in transforming their essence and strengthen their responsibilities and accountability in producing talented accounting graduates who have a balance between knowledge and ethics. However, the current education system tends to focus on educating the mind, neglecting the heart. Studies, such as Islieh et al. (2020), highlight the positive impact of integrating Quranic, Encyclopaedic, and Ijtihadik modules on soft skills during teacher training, underscoring the importance of incorporating leadership and soft skills into education.

Academic Leadership in higher education can encompass a variety of skills and qualities such as teaching innovation, enthusiasm, strategic vision, networking, and collaboration. Educational leadership involves improving institution management and student achievement (Connolly et al., 2019). Accounting educators work with leaders to drive positive policy change. Effective leaders inspire openness, effort, trust, and productive management, including task delegation, coordination, and result recognition. Leaders as transformation agents articulate and execute the education system's strategic vision and mission (Dess et al., 2022; Usman, 2020).

Academic leaders should also have a strong insight into values and familiarize themselves with internal and external developments in their institution's needs. In today's complex educational landscape, academic leaders need to be highly experienced and professional to effectively fulfil their responsibilities (Jalil et al., 2019). In the context of accounting education, educators should portray good role models for their students. This entails a continuous commitment to refining their character (qalb) and making balanced choices in life to achieve harmony, intellectuality, and spirituality. The foundation for excellent leadership among accounting educators lies in promoting positive values through qalb-guided leadership components (WJCT).

VALUE-DRIVEN LEADERSHIP IN ACCOUNTING EDUCATION

The realm of accounting education stands as a crucial juncture where the seeds of ethical conduct and values are sown into the minds of future financial professionals. Value-driven leadership, characterized by a commitment to integrity, accountability, and ethical decision-making, is paramount in preparing these educators to guide students toward an ethical and responsible practice of accounting (Kelly, 2021). Within the contemporary landscape marked by ethical challenges and corporate scandals, the role of accounting educators in instilling ethical values holds profound significance.

The Qalb-guided framework, with its emphasis on emotional intelligence, ethics, and spirituality, offers a fertile ground for nurturing value-driven leadership among accounting educators. By developing emotional intelligence, educators can better understand the emotions of their students, fostering open communication and a supportive learning environment (Dess et al., 2022). The ethical dimension of the framework aligns harmoniously with the responsibilities of accounting educators in cultivating ethical awareness and conduct (Razali et al., 2020). Moreover, the spiritual facet encourages educators to reflect on their teaching methods, thereby integrating their values and sense of purpose into their pedagogical approach. Accounting educators who embrace the Qalb-guided framework become more than instructors; they become ethical role models for their students. This transformational influence has the potential to create a ripple effect, as students exposed to value-driven educators are more likely to carry these ethical values into their future careers (Kelly, 2021; Razali et al., 2020).

The value-driven leadership fostered among accounting educators using the Qalb-

guided framework acts as a bridge to the development of ethical accounting professionals. As educators permeate their students with not only technical knowledge but also a deep-rooted sense of ethical responsibility, the profession gains individuals who approach their roles with integrity and a commitment to the broader societal impact of their decisions (Jalil et al., 2019). In summary, the Qalb-guided framework emerges as a transformative tool in shaping accounting educators into value-driven leaders.

QALB FOR ACCOUNTING EDUCATORS: CHALLENGES AND STRATEGIES

Accounting education intertwines theory with practical application, where accountant and accounting education are intrinsically linked to the industry's accounting presence (Dellaportas, 2019). The discipline of accounting has gained prominence within the corporate landscape in the twentieth century, accompanied by a rise in accounting graduates, paralleling its reputation's growth (Jalil et al., 2019). Beyond imparting technical knowledge, accounting educators are responsible for nurturing students' personal development. The Qalb-Guided Leadership framework's emphasis on equilibrium serves as a reminder to educators, prompting them to foster the comprehensive growth of students. This guidance aids students in achieving a harmonious work-life balance and overall well-being.

The nature of accounting education requires educators to think more carefully about the quality of accounting education and be clear about what accounting education is attempting to achieve. The quality of input and the quality of the educational process in college are important factors that influence the output of learning at the college level. Educators need to focus on both teacher quality and quality teaching to improve student learning outcomes. Accounting educators face challenges in educating future accountants to be highly integrity, and ethical and act professionally (Kurniawati, 2018). Inculcating students with principles to become reflective practitioners should be the aim of contemporary accounting education so that they can behave honestly, with expertise and contribute to a life in which they forsake personal well-being for the wider community's interests (Jalil et al., 2019).

In the era of postmodernism, accounting educators encounter challenges in delivering modernist education (Read and Miley, 2019). With the advent of Industry 4.0 and society 5.0, where disruptive technologies enable people communication effectively but pose ethical and professional challenges, the implementation of qalb leadership attributes (WJCT) becomes crucial. Society 5.0 represents strategic planning for super smart society that represents technology, human and values into sustainable socio-economic life of the world. Sarif (2018) emphasizes that a resolute heart or qalb is the most potent force to confront the challenges of this era. According to Sarif (2017), integrating qalb with the Tawhid paradigm provides a holistic perspective and enables strategic planning for higher learning institutions in Malaysia across orientation, standardization, practices, conviction, and commitment.

A significant concern about the accounting profession is how well accountants learn and practice ethical standards. Stephenson (2017) observed that students entering colleges frequently fall short of the ethical expectations of the profession. Despite acknowledging the profession's demand for high ethical standards, Stephenson highlighted the ongoing challenge of identifying individuals who meet these criteria. In Malaysia, the Malaysian Qualification Agency (MQA 2023) mandates the integration of professional principles and ethics into accounting program courses, aiming to address criticisms of inadequate technical education by educators contributing to business scandals. Awareness has risen about the importance of character and religiosity in accounting education due to scandals, emphasizing the role of education in shaping good behavior among accountants (Nuris, & Handayani, 2021; Jalil et al.,

2019). The philosophy behind the accountant's education significantly influences their intellectual growth. Starting ethical education with fundamental principles, not just codes of conduct (Jalil et al., 2019), is crucial for generating ethical accounting students (Ahmad and Ahmed, 2017). To address these concerns, the cardinal virtues of qalb-guided leadership (WJCT) are believed to complement the existing ethics curriculum in higher institutions.

Qalb, the core of an individual's personality, profoundly impacts their physical, psychological, and spiritual (Solihah, 2016). Education's purpose extends beyond knowledge acquisition; it shapes students' character and confidence. Accounting educators must master teaching principles while emphasizing ethics and attitude. Balancing academic excellence with a strong character is crucial (Syaefulloh, 2016). Qalb-guided leadership, including WJCT elements, provides clear guidance. A positive qalb fosters quality leadership and outcomes, while a negative qalb yields undesirable traits (Kamaruding et al., 2019). Leadership is pivotal in Islamic tradition, serving societal stability and regional progress (Lukman, 2015). Shaping honorable accounting educators as leaders is vital for guiding students and excelling in a dynamic business environment (Johari et al., 2018). Accounting educators play a vital role in human development, integrating qalb components like WJCT. They must consider conditions hindering complete heart formation (Jamaludin and Akhir, 2016). Qalb-guided leadership virtues transform educators' personalities, enhancing productivity, flexibility, self-discipline, and justice values (Abdul Razak et al., 2018). Practicing these virtues helps educators collaborate for the nation's wellness (Sarif, 2018). Additionally, practising hisbah cultivates moral and trustworthy behavior (Zakaria et al., 2022).

Success in cultivating the Qalb-guided framework relies on institutional support and student engagement. Institutions play a crucial role by allocating resources, providing training opportunities, and creating a conducive environment for faculty members to integrate these principles into their courses. Institutional commitment to ethical education is pivotal for the framework's success (Ahmad and Ahmed, 2017). Resource limitations may hinder comprehensive adoption, and sustaining long-term commitment amidst academic demands presents an ongoing challenge.

Overcoming implementation challenges requires a multi-pronged approach for accounting educators. Continuous professional development, including targeted training, workshops, and mentorship programs, is essential (Dess et al., 2022) which can offer valuable guidance in applying the Qalb-guided framework. The establishment of rubrics for ethical reflection assists educators in aligning their approaches with the framework. Collaborative learning among educators and communities promotes collective problem-solving, the exchange of experiences, and the development of innovative solutions (Carpenter, 2018). Involving students in leadership and ethics discussions fosters engagement and a sense of ownership in their learning journey. Advocating for institutional support underscores the significance of ethical leadership development in accounting education (Ahmad et al., 2019). The collective application of these strategies empowers institutions to unleash the transformative potential of the Qalb-guided framework, cultivating educators who embody value-driven leadership and effectively convey ethical principles to students.

CONCLUSION

Exploring the cultivation of value-driven leadership among accounting educators by integrating the Qalb-guided framework unveils transformative potential that harmonizes seamlessly with the multifaceted responsibilities they bear. This framework prioritizes emotional intelligence, ethics, and spirituality, offering a holistic approach perfectly aligned

with the complex nature of leadership roles in accounting education. In a landscape where accounting education grapples with ethical challenges and the ever-evolving financial profession, educators' roles grow increasingly pivotal. Hence, strengthening educational leadership by integrating qalb-guided leadership, centered on the core virtues of wisdom, justice, courage, and temperance (WJCT), becomes paramount. Implementing the qalb framework holds practical importance as it nurtures influential and enduring educators turned leaders. Rooted in the four cardinal virtues (WJCT), this framework equips accounting educators with self-awareness, discipline, and leadership acumen, fostering harmony within themselves, society, and spirituality. Promoting the adoption of qalb-guided leadership virtues among educators is critical, as it profoundly shapes student behavior and values, curbing misconduct and addressing ethical crises within the accounting profession. Additionally, this framework empowers educators to prepare students for the challenges of a globalized world, enhancing their emotional intelligence, adaptability, and cross-cultural understanding. These implications extend beyond the classroom, as educators recognize the significance of nurturing future accountants who embody ethical leadership qualities in their professional lives. The framework's emphasis on ethical values, inclusivity, and global awareness holds the potential to bring about a transformative shift, fostering a new generation of accountants who excel not only in technical skills but also in ethical responsibility as leaders.

While numerous studies have explored leadership within education and value-driven leadership within various contexts, there is a notable gap in research specifically investigating the application of the Qalb-guided framework in fostering value-driven leadership among accounting educators for future research. The Qalb-guided framework could usher in a new era of leadership development that empowers educators to instil values that resonate with the core principles of the accounting profession. Future research could entail empirical analysis post-framework adoption in higher education to enhance its implementation. This journey is a testament to the enduring potential of leadership theories when applied within the unique context of education and ethics.

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