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Designing a Model of Extra Organizational Professional Ethics for Deputies and Heads of Education Districts in Tehran

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Keywords: Professional Ethics, Extra-Organizational, Education Abstract

Purpose: Considering the role and importance of professional ethics in all organizations, including educational organizations, the purpose of this study was to design a model of extra-organizational professional ethics of deputies and heads of education districts.

Methodology: The present study was applied in terms of purpose and combined (qualitative and quantitative) in terms of implementation. The research population in both qualitative and quantitative sections was the deputies and heads of education districts of Tehran in the academic year 2018-19. The sample size in the qualitative section was estimated to be 20 people who were selected by purposive sampling method and the sample size in the quantitative section was calculated according to Cochran's formula to be 113 people who were selected by cluster random sampling. The research instruments were a semi-structured interview and a researcher-made questionnaire whose psychometric properties were confirmed. Data were analyzed by coding and heuristic factor analysis.

Findings: The results of the qualitative section showed that extraorganizational professional ethics includes 71 indicators in 14 categories of professional ethics, ethical or normative, ethical knowledge, organizational strategies, training, managerial factors, resources, institutionalization, evaluation, staff, organizational culture, structural factors, procedures or organizational regulations and the development of individual and organizational professional ethics. Also, the results of the quantitative section showed that the model of extra-organizational professional ethics had 40 items in 9 factors of self-efficacy, scientific responsibility, individual ethics, managerial factors, organizational factors, job ethics, extra-organizational factors, social responsibility and belonging to scientific community, among which the two factors of self-efficacy and belonging to the scientific community were removed from the model due to a factor load of less than 0.40. Finally, the model of extra-organizational professional ethics of the deputies and heads of education districts was designed.

Conclusion: According to the designed model of extra-organizational professional ethics, the deputies and heads of education departments can improve the identified categories in order to promote the extra-organizational professional ethics in them.

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1. Introduction

Today, non-compliance with some ethical standards has caused great concern in the governmental and non-governmental sectors, and one of the most important and effective ministries in the development of children and adolescents are the Ministry of Education. Because on the one hand, this ministry is responsible for nurturing healthy, faithful, creative, growing and skilled human beings, and on the other hand, it is responsible for educating the country's students to enter universities and high schools or useful employment in the society (Mohammad Davoodi & Bahadori , 2017). The 21st century, with its profound and astonishing developments in the seven components of power, speed, wealth, opportunity, communication, information, and cyberspace, has highlighted the need to pay more attention to ethical values in business and human-organizational interactions than ever before. The discussion of ethics and ethical values is consistently linked to organizational activities, careers, and daily life (Alshammari, Grande & Berdida, 2021).

Given the growth of information and communication technology and the creation of the global village, today's organizations seek to train people who can live in a global society free from prejudices and shortsightedness, adhere to transcendent morals and values, and respect the rights and freedoms of others (Malone, 2020). In the study of organizations, addressing ethics is one of the important requirements and the external symbol of an organization is the ethical behaviors of the organization, which is itself the result of various ethical values that have emerged within the organization (Ferrell, Harrison, Ferell & Hair, 2019).

Akhlagh is the plural form of the word Kholgh and discussion of ethics in organizations indicates the contrast between economic performance (revenues, costs and profits) and social performance (internal and external commitments) (Dow, Watson, Shea & Kern, 2018). There is a tendency towards moral values and behaviors in the body of all human beings, and ethics is a branch of the humanities that deals with value judgments about the good or bad of human behaviors (Holden, 2020). Ethics is a set of spiritual and esoteric traits of human beings and according to some experts refers to actions and behaviors caused by inner temperaments (Harvey & Gardiner, 2019). Ethics is the center of future world developments, especially in organizations that deal with human beings, and reflects the beliefs of one group about what is right and what is wrong (Ibrahim, Dawson, Chandler, et al. 2021).

One of the branches of ethics is professional ethics, which tries to answer ethical issues related to a profession or job and introduce principles and criteria for it (Maxwell & Schwimmer, 2016). Professional ethics is a set of ethical rules related to the profession that individuals must do voluntarily and according to their nature, without any external obligation or there are legal penalties for not doing them (Habib, 2019). In other words, professional ethics is a set of ethical rules derived from the nature of the profession and refers to how a person behaves, manages and practices when performing professional or work behaviors and activities (Boyce, 2017). Professional ethics is a set of rules and principles in line with organizational interests and goals that define ethical practice for a particular profession and is a framework for ethical and immoral practices and behaviors (Carauleanu, Tanas, Nemescu & Socolov, 2021). Having appropriate ethical principles in organizations is a prerequisite for strategic management, and professional ethics as a strategic management strategy and a competitive advantage in organization that can continue its life and progress without ethics that determine the boundaries of normal behavior of individuals, and professional ethics in any organization determines the do's and don'ts of that organization and sets man on the path to perfection, virtue and happiness (Vijayalakshmi, et al, 2021).

People with professional ethics have characteristics such as responsibility, conscientiousness, superiority, competitiveness, loyalty, empathy with others, honesty, justice, fairness and respect for social values and norms (Metz, 2016). Staffs prefer to work in professional organizations. Because an ethical environment that exists in professional organizations reduces unpleasant organizational factors and increases job satisfaction and quality of work life (Zhu & Guo, 2021). Organizations' disregard for professional ethics and failure to comply with ethical principles and norms in dealing with the organization's human resources and

external stakeholders can create many problems for the organization and cast doubt on the organization's actions and legitimacy (Guney, 2019). Professional ethics has a significant impact on the activities and results of any organization and this structure increases the productivity of the organization, improves communication, reduces risk, well flows information inside and outside the organization, reduces organizational stress and tension and notifies the leader and manager of the organization before events occur (Smith, Coulson-Smith, Kennedy, Birchley, Ives & Huxtable, 2021).

In the following, the results of the most important researches related to the model of extraorganizational professional ethics of education are briefly reported. Shekhi Mobareke, Salimi & Zahedi (2021) while researching concluded that the professional ethics of teachers included the levels of professional ethics (including the four components of ethical responsibility to society, ethical responsibility to the organization and parents, ethical responsibility to the profession and colleagues, and ethical responsibility to students), the factors affecting it (including seven components of education, social factors, managerial and organizational factors, environmental factors, organizational structure, organizational culture and individual characteristics) and its consequences (including three components of learning ability, professional ethics excellence and confidence building). Gholampour, et al (2020) while researching the components of teachers' professional ethics concluded that their professional ethics includes four dimensions (with four components of personality traits, perceptual skills, religious commitment and appearance), organizational (with three components of commitment, professional development and communication or interactions), social (with two components of social values and social relations) and teaching and learning process (with five components of observance of educational rules, content, teaching, evaluation and research). Ghanbarpour, et al (2019) while researching the design of teachers' professional ethics model, concluded that its components include spirituality, personality, self-knowledge, moral responsibility to students, moral responsibility to parents, moral responsibility to the profession and colleagues, moral responsibility to the organization and administration and social responsibility. Sattari & Attarzadeh (2018) while researching concluded that the components of professional ethics in teachers included attachment and interest in work, perseverance and seriousness in work, healthy and humane relationships in the workplace and collective spirit and participation in work, which were all higher than moderate. Mohammad Davoodi & Bahadori (2017) while researching concluded that the factors affecting the effectiveness of professional ethics from the perspective of teachers included six individual factors: organizational structure, technological, servant leadership, religious and socio-cultural. Marzuki, Subramaniam, Cooper & Dellaportas (2017) while researching introduced the components of professional ethics including spirituality, positive attitude, peer support and managerial support, Sobhani Nejad, Najafi, Jafari Harandi & Farmahini Farahani (2015) while researching the components of teaching professional ethics from the students' perspective, concluded that the components of teaching professional ethics include recognizing different dimensions of learner, personality traits, content mastery, mastery on teaching methods, standard evaluation and observance of educational rules that, except for recognizing different dimensions of learning, all components in professors were above average from the students' perspective. Chum, Shin, Choi & Kim (2013) concluded in a study that the components of professional ethics included supervisory responsibility, having multiple jobs, self-reporting, control center, and work environment.

The issue that the present study has addressed is in fact dealing with the factors of professional ethics in a more comprehensive way and how these factors are related in the form of a model that can be used as a practical model in education. Conducting this research will enable managers and planners of human resource management and development in education to achieve a more realistic understanding of the status of professional ethics in the organization in order to achieve sustainable competitive advantage and achieve organizational development. Another important point is that a lot of research is done on the model of professional ethics in various organizations, including teachers, but the place of providing a model of professional ethics for deputies and heads of education seems empty and this is one of the gaps and

motivation for researchers to conduct research in this context. As a result, the purpose of this study was to design a model of extra-organizational professional ethics of deputies and heads of education districts.

2. Methodology

The present study is applied in terms of purpose and combined (qualitative and quantitative) in terms of implementation. The research population in both qualitative and quantitative departments was 160 people in Tehran in the academic year of 2018-19. In the quantitative section, according to Cochran's formula, 113 people were selected by cluster random sampling method. In the purposeful sampling method, individuals are selected according to the knowledge that researchers have of them and according to the criteria of the researcher, including having comprehensive and complete information in the field, more than 10 years of experience and having graduate education to be able to help the researcher as far as possible to access information. Also, in the cluster random sampling method from among the 22 educational districts of Tehran, some areas were randomly selected and then all their managers and deputies responded to the research tools.

To conduct the present study, first the necessary coordination was done with the officials of the General Department of Education in Tehran to conduct the research and then the samples of the qualitative section were selected and the necessary coordination was done for the place, time and method of interviewing them and the method of interviews and recording of the whole interviews for re-examination and observance of ethical points, including the confidentiality of all interviews were expressed and reassured in this regard. In the next step, according to the results of the interviews, a questionnaire was designed and then sampling was done in the quantitative section. For examples, the importance and necessity of research and the researcher's commitment to observe ethical points were expressed and they were asked to answer the researcher-made questionnaire. At the end of both qualitative and quantitative sections, the interviewes or those who completed the researcher-made questionnaire were praised and thanked.

The data collection tool was a semi-structured interview in the qualitative part of the interview, which had six main questions and a number of sub-questions. The interviews were conducted individually and the interviewees were free to answer the interview questions as long as they did not go beyond the framework. All interviews were recorded as previously coordinated to be re-examined by the researcher and a research colleague. The average interview time was about 55 minutes per person. The validity of the interviews was assessed using the appropriate triangulation method. Triangulation methods include data source triangulation (using multiple data sources in study or research), researcher triangulation (using more than one researcher to collect, analyze, and interpret data) and theoretical triangulation (using multiple perspectives to interpret data). The validity of triangulation in this study was that the interview questions were examined with two experts and at the same time the study of theories, information sources and documents were used. The reliability of the interviews was calculated by Cohen's Kappa coefficient method of 0.798, which was significant at a level less than 0.05. Because the coefficient of 0.40 to 0.60 indicates the average agreement rate, 0.60 to 0.80 indicates the significant agreement rate and above 0.80 indicates the excellent agreement rate. Also, the research tool was a researcher-made questionnaire in the quantitative part, which according to the five-point Likert scale, from strongly disagree with a score of one to strongly agree with a score of five, and a higher score indicated a higher level of professional ethics. The content validity of the questionnaire was confirmed by 20 experts and education specialists and its reliability was obtained by Cronbach's alpha method of 0.96. Finally, the data were analyzed by semi-structured interview and researcher-made questionnaire using coding and heuristic factor analysis methods.

3. Findings

The present study had two parts, qualitative and quantitative. In the following, first the results of the qualitative part and then the results of the quantitative part are reported. In Table 1, the coding results were reported to identify the categories of extra-organizational professional ethics of the deputies and heads of education districts.

Table1. Coding results to identify the categories of extra-organizational professional ethics of deputies and heads of
education districts

Categories	Indicators
Professional ethics	1. Honesty, 2. Justice, 3. Responsibility, 4. Preservation of human dignity and respect, 5.
Froiessional ethics	Legitimacy and 6. Loyalty
Ethical or normative	1. Emphasizing organizational norms, 2. Having a positive attitude towards professional ethics and
	the need to implement its standards, 3. Preventing the shift and exchange of ethical values, 4.
	Improving the capacity to perform ethical issues, and 5. Creating ethical and value codes
	1. Familiarity and skills in ethical codes of education, 2. Observance of ethical codes, 3. Trying to
Ethical knowledge	learn ethical codes, 4. Knowledge of dealing with others and 5. Understanding the abilities and
6	feelings of others
Organizational Strategies	1. Setting scientific and professional standards, 2. Knowledge management, 3. Supporting the
	organization and top managers, and 4. Developing organizational maturity
Training	1. Professional ethics training in the form of courses, 2. In-service training on professional ethics,
	3. Attention to the training needs of staff and planning to meet the needs of the profession and 4.
8	Utilization of experienced professors and trainers specialized in ethical issues and Legal
	1. Utilization of specialized and educated staff in education, 2. Effective control and supervision by
	managers with emphasis on self-control, 3. Attention to staff skills and expertise in division of
Management factors	labor, 4. Legal and ethical support of managers to staff, 5. Informing the staffs about the job and
	organizational issues and 6. Job development of the staffs
	1. Allocate sufficient financial and material resources to implement programs, 2. Full transparency
Resources	of financial issues, 3. Manpower and competent and specialized managers, and 4. Satisfaction of
nesources	financial needs of staffs
	1. Existence of a charter of professional ethics in the organization, 2. The mission of the
	organization based on professional ethics, 3. Promotion of staffs by observing professional ethics in
Institutionalization	the organization, 4. The importance of rules and regulations for observing professional ethics in
	the organization and 5. Selection and employment of new staffs committed to professional ethics
	1. Evaluation of individuals in terms of professional ethics, 2. Continuous evaluation of the status
	of professional ethics in the organization, 3. How to evaluate professional ethics in a top-down
Evaluation	manner, 4. Obtaining feedback on professional ethics in the organization and 5. Performance-
	based evaluation
	1. Ability and skills of staffs, 2. Professional background of staffs, 3. Confidence and
Staffs	communication of staffs, 4. Personal, economic, social and attitudinal characteristics of staffs, 5.
Stalls	Expertise and job satisfaction of staffs and 6. Expectations from staffs
Organizational gultura	1. Supporting professional ethics, 2. Collective learning and knowledge sharing, 3. Career work,
Organizational culture	4. Participatory culture and mutual respect, 5. Staff opportunities to express ideas and criticisms,
	and 6. Commitment to professional ethics
	1. Existence of organizational organization for professional ethics in staff units, 2. Existence of
Structural factors	organizational organization for professional ethics in queuing units, 3. Organizational organization
	of professional ethics in specialized education organizations, 4. Need for organizational
	organization for professional ethics issues in education and 5. Existence of temporary committees
	with periodic meetings on professional ethics
Organizational Procedures or Regulations	1. Cumbersome and unnecessary rules and procedures, 2. Vision document for strengthening
	professional competencies, 3. Communication and organizational structure, and 4. Selection of
6	managers based on criteria and standards
Development of individual	1. Existence of interest and motivation in the profession and organization, 2. Cognitive promotion
and organizational professional ethics	and attitude towards profession and organization, 3. Increasing knowledge and awareness about
	professional ethics, 4. Satisfaction of staffs and clients of the organization, 5. Organizational trust
1	and 6. Professional and efficient education

According to the results reported in Table 1, the extra-organizational professional ethics of the deputies and heads of education districts has 71 indicators in 14 categories: professional ethics, ethical or normative, ethical knowledge, organizational strategies, training, managerial factors, resources, institutionalization, evaluation, staff, organizational culture. Structural factors were organizational procedures or regulations and the development of individual and organizational professional ethics. Before performing factor analysis, KMO index with a value of 0.84 and Bartlett sphericity test statistic with a value of 2453.70 at the level of 0.001 were significant, indicating the adequacy of the sample. In Table 2, the results of exploratory factor analysis were reported to identify the factors of extra-organizational professional ethics of the deputies and heads of education districts.

Factors	Number of	convergent	Factor	Factor load of the	Reliability
Factors	items valio	validity	load	modified model	(Cronbach)
Autonomy	5	0.70	0.39		0.84
Scientific responsibility	6	0.68	0.81	0.89	0.92
Individual ethics	4	0.58	0.84	0.92	0.74
Management factors	5	0.76	0.75	0.87	0.88
Organizational factors	4	0.66	0.80	0.90	0.90
Work ethic	3	0.66	0.80	0.90	0.90
Extra-organizational factors	4	0.59	0.86	0.82	0.75
Social responsibility	5	0.73	0.59	0.77	0.79
Belonging to the scientific community	4	0.53	0.14		0.81

 Table2. Results of exploratory factor analysis to identify the factors of extra-organizational professional ethics of deputies and heads of education districts

According to the results reported in Table 1, the extra-organizational professional ethics of the deputies and heads of education districts had 40 items in 9 factors: self-efficacy, scientific responsibility, individual ethics, managerial factors, organizational factors, work ethics, extra-organizational factors, social responsibility and belonging to scientific social. Convergent validity of factors was in the range of 0.53 (belonging to the scientific community) to 0.76 (managerial factors); their factor load was in the range of 0.14 (belonging to the scientific community) to 0.86 (extra-organizational factors) and their reliability by method Cronbach's alpha was in the range of 0.74 (individual ethics) to 0.92 (scientific responsibility). Also, the self-efficacy factor with a factor load value of 0.39 and the factor of belonging to scientific community with a factor load of 0.14 did not have a suitable factor load due to being less than 0.40 and were removed from the model. Figure 1 reported the results of the model of extra-organizational professional ethics of deputies and heads of education districts.

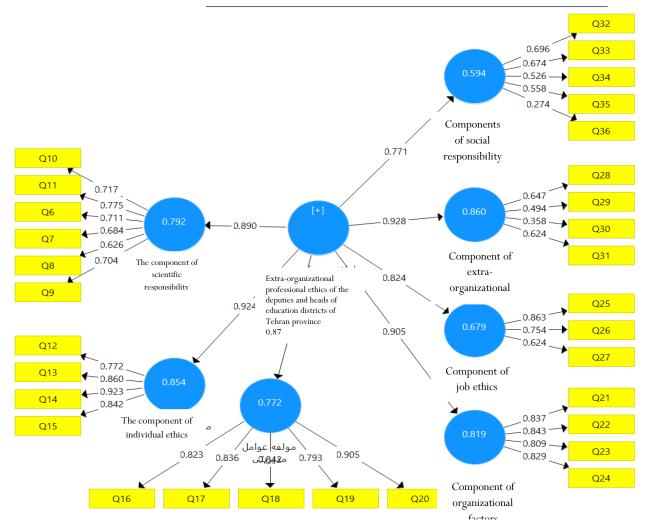


Figure 1. Results of the model of extra-organizational professional ethics of deputies and heads of education districts

4. Discussion

Designing a professional ethics model for various organizations, including education, play an important role in improving organizational performance. As a result, the present study sought to design a model of professional ethics for deputies and heads of education. The results of the qualitative section showed that extra-organizational professional ethics has 14 categories including professional, ethical or normative ethics, ethical knowledge, organizational strategies, training, managerial factors, resources, institutionalization, evaluation, staff, organizational culture, structural factors, organizational procedures or regulations and the development of individual and organizational professional ethics. These results were consistent with the findings of Shekhi Mobareke et al (2021), Ghanbarpour et al. (2019), Sattari & Attarzadeh (2018) and Marzuki et al. (2017). Regarding the three categories of professional ethics, ethical or normative, and ethical knowledge as the basic phenomenon of the professional ethics model, according to their characteristics, it can be inferred that adherence to ethics first requires knowing and using ethics. Therefore, education and its managers in particular need to become more and more familiar with the theoretical foundations of ethics in general. Ethics in work and life are interdependent, so a person who wants to have professional ethics in general must observe and institutionalize legal and normative ethics. Therefore, promoting ethical beliefs in education managers should be a fundamental goal. Regarding the three categories of organizational strategies, training and managerial factors as factors affecting the model of professional ethics according to their characteristics, it can be inferred that for a new innovation to be introduced in the organization and professional ethics to be created or promoted in an organizational staff, organizations need to achieve the necessary strategic maturity to determine the objective criteria of professional behavior and consider them in a codified way and after refinement, consider it as a practice guide in the organization and increase adherence to it for employees. The use of training to improve professional ethics in most courses and in-service courses can be effective, and in this regard, managerial factors such as their procedures and behaviors can play an effective role. Regarding the three categories of resources, institutionalization and evaluation, according to their indicators, it can be inferred that the existence of sufficient resources to implement the program and the model of professional ethics in the organization is very necessary and any program requires budget allocation and not allocating appropriate budget reduces the motivation of staffs and managers and thus reduces their efforts. Regarding institutionalization, it should be said that ethics in organizational behaviors depends to some extent on almost constant personality traits, which indicates the need to select and hire committed and cohesive personality staffs for the education organization and the selection of the right people from among the existing staff for sensitive positions. Another important factor is evaluation, and if there is no evaluation for staffs, there will be insufficient motivation to change behavior and try to follow the rules of the organization and perform organizational tasks. Evaluation and feedback for staffs is an external factor and motivation to observe professional ethics in the organization. Regarding the two categories of staffs and organizational culture, according to their characteristics, it can be inferred that in order to promote professional ethics in staffs as human resources, human characteristics and feelings should be respected, which does not mean reducing law enforcement offenses and negligence, but also means providing a platform to meet the needs of staffs. Organizational culture clearly states that the organization needs the necessary culture to create and promote professional ethics. In organizations where behavioral commitment to professional ethics leads to positive organizational feedback, these behaviors are far more likely to be repeated than in indifferent organizations. Therefore, it can be expected that the education organization, by increasing the participation of managers and staff deputies in decision-making and planning and increasing organizational trust in them and placing encouragement and punishment for behaviors related to professional ethics, the necessary organizational culture be prepared to provide a suitable platform for promoting professional ethics. Regarding the three categories of structural factors, organizational procedures and regulations, and the development of individual and organizational professional ethics, according to their characteristics, it can be inferred that if appropriate structures are provided in the organization for professional ethics, they can improve professional ethics and in turn can cause degradation of professional ethics. Structural factors mean that there are offices in organizations to promote the assessment and evaluation and implementation of programs based on professional ethics, and in this regard, meetings are held continuously and formulated. Organizational procedures or regulations, on the one hand, refer to cumbersome and bureaucratic regulations that slow down the implementation of professional ethics promotion programs, and on the other hand, their absence and even the existence of facilitating and accelerating regulations for implementing professional ethics promotion programs and the more facilitative and accelerating regulations there are in an organization, the more professional ethical behaviors can be observed in that organization. The development of individual and organizational professional ethics requires sufficient motivation and interest in the profession in staffs and managers, promoting a positive attitude and knowledge of the profession and the organization, and increasing the knowledge and understanding of professional ethics. In fact, the development of professional ethics increases the responsibility and commitment to perform job duties in managers and the task of management is performed properly to provide the basis for job satisfaction of organizational staffs. Also, the results of the quantitative section showed that the model of extra-organizational professional ethics had 7 factors with appropriate factor load including scientific responsibility, individual ethics, managerial factors, organizational factors, job ethics, extra-organizational factors and social responsibility, according to which the professional ethics model for deputies and the heads

of education were designed. These results were consistent with the findings of Shekhi Mobareke et al. (2021), Gholampour et al. (2020), Mohammad Davoodi & Bahadori (2017), Sobhani Nejad et al. (2015) and Chum et al. (2013). Regarding the factor of scientific responsibility, it can be inferred that if managers and deputies transfer their scientific information honestly, use scientific information obtained from research, observe scientific confidentiality, increase their scientific archives or knowledge and skills, specialized standards and observe educational and research techniques and try to achieve the desired results at the right time, can develop professional ethics. Regarding the factor of individual ethics, it can be inferred that observing the standards of individual professional ethics, inner belief and adherence to ethical principles, self-control in performing professional and professional duties and using conscience when performing actions and judging can increase professional ethics in any organization, including an education organization. Regarding the factor of managerial factors, it can be inferred that many managerial factors play a role in the development of extra-organizational professional ethics, among which can be the role model of managers in management and leadership, benevolent and non-hostile behaviors, participation in decision making, management and leadership have always pointed to the participation and consensus and seeing and encouraging the efforts and activities of staffs. Regarding the factor of organizational factors, it can be inferred that factors such as selecting and employing managers and deputies in appropriate positions, formulating ethical-oriented strategic plans, designing and implementing ethical-oriented organizational culture and career advancement in the development of professional positions play an important role in developing professional ethics and it the necessity of creating public trust and the continuous and holistic observance of professional ethics. Regarding the factor of job ethics, it can be inferred that educational ethics, research ethics and communication ethics in any organization, including the education organization, can increase professional ethics. Regarding the factor of extra-organizational factors, it can be inferred that culture and political and economic conditions play an important role in professional ethics and it is necessary to create public trust and permanent and comprehensive observance of professional ethics. Regarding the social responsibility factor, it can be inferred that following the solution of social problems through research findings, holding oneself responsible and accountable to education stakeholders and parents of students and having a commitment to scientific research can improve professional ethics in the education organization.

One of the limitations of the research was that the present study population consisted of deputies and heads of education in Tehran, which for some reasons such as cultural environment and environmental differences with other communities may not be the real representative of deputies and heads of education in other cities or provinces. The result generation should be considered with caution. Another limitation of this study was that due to the methodological limitations of the research, there was no ability to change and intervene in some variables, including the demographic characteristics of individuals to view the results. Therefore, to increase the validity of the results of the present study, it is suggested that this research be conducted in other communities and other deputies and heads of education and their results be compared with the results of the present study. According to the designed model of extra-organizational professional ethics of the deputies and heads of education districts, in order to promote the extra-organizational professional ethics in them, the identified categories can be improved. To improve the competencies of professional ethics in the deputies and heads of education and even the deputies and principals at the school level, improve the environmental resources, including the economic situation and the cultural and social environment. Also, in order to have an ethical staff, the education organization must continuously evaluate the performance of managers based on objective and subjective criteria of professional ethics, and provide the ground for improving professional ethics in them.

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