# Predictive Study On Values, Anti-Values And Public Transparency In Students Of Business Administration And Law Of The Department Of Cesar

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**Abstract**

This research project aimed to assess a predictive model regarding the influence of values and countervalues on the perception of public transparency among students of business administration and law in the Department of Cesar. A quantitative, non-experimental, cross-sectional, and predictive research approach was employed. A non-probabilistic sampling method using the snowball technique involved the participation of 1061 students from both public and private universities in the Department of Cesar. Data collection utilized an academic and personal characterization form, the Valanti questionnaire for

identifying values and countervalues, and the Public Transparency Attitudes Scale (EATP). Findings underscored that the values of rectitude, love, and non-violence exhibit a significant positive correlation with attitudes toward transparency, while the latter is negatively correlated with the values of truth and peace. Furthermore, the predictive model revealed that a higher level of rectitude predicts a greater level of attitudes toward transparency, whereas a higher level of truth predicts lower levels of attitudes toward transparency. Significant predictors also included the program of study, gender, age, semester, type of university, and prior experience as a public servant. These results lead to the conclusion that there is a need to strengthen academic processes for identifying key areas of intervention and policies aimed at enhancing the ethics and transparency of students who will become future stewards of public funds.

**Keywords:** Public transparency; values; countervalues; corruption

**Introduction**

In recent years, the increase in corruption cases worldwide has generated growing concern, and Colombia is no exception to this problem (Mendieta and Rojas, 2021). In the country, public institutions at the national, departmental and municipal levels have been permeated by corrupt practices that have undermined confidence in institutions.

In Colombia, there have been shocking cases of corruption, such as the "hiring carousel" scandal in Bogotá, the problem of the School Feeding Plan in La Guajira, which has led to cases of malnutrition and death in children, and the case of Reficar, which has had serious repercussions on the social and economic development of society (Muñoz, 2022).

The context of corruption at the state level is alarming, as reflected in the report of the Circle of Latin American Studies (CESLA, 2022). Colombia has obtained a worrying score of 64 in a range of 0 to 100 in terms of anti-corruption policy, underscoring the extreme weakness in this regard. The causes of this phenomenon can be traced back to the inheritance of behaviours of the Spanish colonisers and are intertwined with the formation

of power structures and the emergence of the capitalist system (Valencia, 2020)

From ethical, psychological, political, legal, and administrative perspectives, corruption is perceived as one of the main infractions of the principles of public administration, and is considered an anti-value by Pasco (2019). This behavior is learned and modeled not only through observation and participation, but also as a competency in the training of professionals who assume roles in the public administration, where they must ensure the well-being of the population.

This study is framed within the contemporary conception of public transparency, which considers it essential for good governance and citizen participation in the monitoring of government processes. Recent administrative reforms have sought to recover the sense of the public, adopt managerial approaches to the New Public Management and guarantee access to government information as part of anti-corruption strategies (Sánchez, 2013).

In the field of values, Amaro (2014) highlights that these are social constructs that emerge from dialogue, reflection and debate in a society. Values represent shared convictions that transcend time and can be considered universal. On the other hand, anti-values, defined by Pasco (2019) are immoral values that imply harmful attitudes in social interaction.

En este contexto, es esencial que los futuros profesionales de Derecho y Administración de Empresas en el Departamento del Cesar comprendan los valores éticos, la transparencia como principio fundamental y la corrupción como el mayor de los antivalores.

Given the history of corruption scandals in the department and the importance of training ethical professionals, it is imperative to analyze the perception of students in their final semesters of both disciplines, both in public and private universities. These students are destined to fill positions that require responsible management of public resources. In addition, it is essential to consider that the Department of Cesar has been the scene of various acts of corruption, from electoral constraint to fraudulent practices in contracting and incomplete works (Duque, 2020).

Most of the world's research on public transparency has been qualitative and descriptive (Osorio-Sanabria et al., 2022).

However, this research proposes a quantitative and cross-sectional approach to identify students' attitudes towards values, anti-values and public transparency. It focuses on students in their final semester of Law and Business Administration, who represent future public servants in various sectors of the country, each with different management models.

To further contextualize, Tatarko et al., (2020) conducted a study in Greece and Russia, two countries with significant corruption problems, that looked at the relationship between basic human values and the acceptability of corruption. The results indicated that values and self-transcendence were negatively related to the acceptability of corruption, while self-improvement was positively related. This suggests that the acceptability of corruption is related to personal values, even in different cultural contexts.

In Spain, Canales and Romero-Tarín (2017) investigated the possibility of implementing transparency and good governance in the governance paradigm. Their study highlighted the need to change the administrative culture and endow it with public values in order to achieve transparent and effective administration.

On the other hand, in Colombia, Segura et al., (2018) explored the relationship between corruption and transparency in the public administrations of the departments involved in the National Policy for Territorial Consolidation and Reconstruction, established in the Peace Accords between the Government and the FARC-EP. Their findings pointed to an inverse and significant relationship between corruption and transparency in public institutions.

**Method**

This study is quantitative with a non-experimental cross-sectional design, the study collects data from participants at a single point in time, this provides a snapshot of the relationships between values, anti-values and the perception of transparency at the time of the research, it presents a predictive scope, which involves identifying relationships and creating a model to analyze how values and anti-values can predict attitudes towards transparency in the future. This involves using ordinal regression analysis to better understand these relationships.

**Participants**

A non-probabilistic sample of 1061 students from private and public universities in the city of Valledupar was obtained, which exceeds the minimum number of 384 participants that there should be if a sample size with 95% confidence level and 5% margin of error is required, if it is calculated at approximately 30 thousand university students in the city.

46.2% are female and 53.8% are male. The mean age was 19.9 years, with a minimum age of 15 years and a maximum of 44 years. Stratum 1 predominates with 51.5%, followed by stratum 2 with 32% and 13.1% in stratum 3; the remaining percentage was located in strata 4 to 6. 22.3% study at a private university and 77.7% at a public university. The participants belong to 21 different undergraduate programs, the most predominant being law with 25.5%, business administration with 13.3%, systems engineering with 7%. The various bachelor's degrees add up to 10.6%. The remaining races have less than 6% in percentage.

The vast majority of participants, 87.4%, have never been public servants. 4.8% are public servants in property or career, 4.5% are not currently public servants but were in the past, 1.1% are public servants hired on a labor basis, 1% are public servants hired for the provision of services and 1% have temporary or transitory contracts as public servants.

**Instruments**

**VALANTI**

It is a 30-item questionnaire designed and validated by Escobar (1999). In this one, respondents must assign scores from 0 to 3 to a couple of sentences per item, conditionally since the assignment of numbers cannot exceed the sum of 3. The author relied on Baba's model of personality and values, where five basic human values are established: 1) truth or cognitive level, 2) righteousness or physical level, 3) peace or emotional level, 4) love or psychic level, and 5) non-violence or spiritual level.

According to the aforementioned author, validation was carried out with the Colombian adult population. Regarding reliability due to internal consistency, α values were found between .61 and .84. For the validity analysis, the five dimensions

of the VALANTI were correlated with the personality traits measured in the 16PF.

**EAT Attitudes Towards Transparency Scale**

It is an instrument designed and validated by Pulido et al. (2020) that consists of 73 questions on a Likert scale, which measures the following dimensions: 1) rejection of corruption, 2) social control and accountability, 3) education and citizen culture, 4) public procurement, 5) access to information and 6) electoral processes.

These authors report that the EAT has evidence of internal consistency, with α=.926 for the general scale and α values between .609 and .915 in its 6 dimensions. Similarly, evidence of structure validity was obtained through an exploratory factor analysis that extracted 12 factors that explained 54.6% of variance with KMO=.921; however, the subsequent confirmatory factor analysis corroborated a 6-dimensional structure with Chi2 goodness of fit of 2746.69 and sign=.000, CMIN/DF=1.865, RMSEA=.043, TLI=.838 and CFI=.845.

**Procedure**

To carry out this research, phases were carried out that allowed us to move forward with the construction of the project.

1.    Phase 1: approach to higher education institutions where the scope of the project was socialized. In this phase, theoretical models were also reviewed and previous studies were reviewed.

2.    Phase 2: digitization of the measuring instruments and dissemination of the same through the level ball technique. The instrument was available for 2 months.

3.    Phase 3: database purification, information coding and statistical analysis to respond to the objectives set.

4.    Phase 4: In this phase, the reports were constructed and the information was disseminated to higher education institutions and the scientific community.

**Data analysis**

The psychological tests were graded using the variable computation and variable transform functions of SPSS v.25. A descriptive analysis of the variables was carried out using relative frequencies and the distribution of percentages by categories was plotted with Excel. On the other hand, a correlational analysis was

carried out using Spearman's Rho test, given that in the previous normality analysis all the variables had a non-normal distribution: this coefficient transforms the variables through a ranking of the scores and calculates the correlation with respect to this average range (Ortiz & Ortiz, 2021). Finally, an ordinal regression analysis was carried out, which is characterized by the fact that the dependent variable is of ordinal type and the probability that an observation falls into a specific category or in a category equal to or lower on the ordinal scale is modeled, so it is a statistical tool designed to address the relationship between predictor variables and an ordinal dependent variable (Arkes, 2019).
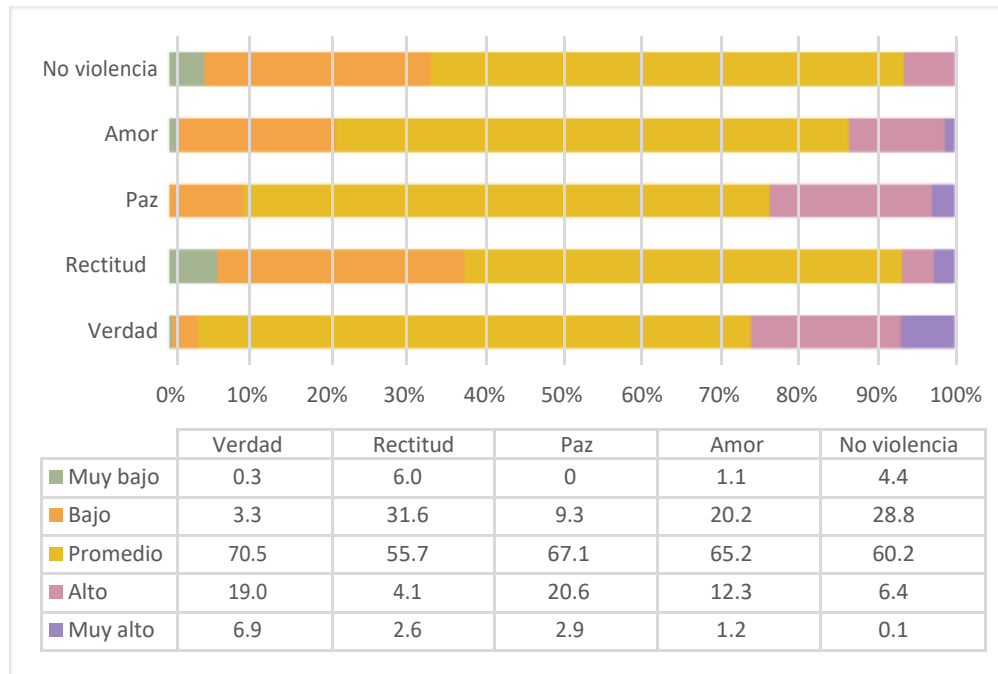
**Ethical Considerations**

The Ethics Committee of the Universidad Popular del Cesar granted approval to the project, ensuring compliance with the guidelines to ensure the execution of the study and protect the rights of the participants. Since the target population of the study was of legal age, informed consent was obtained. Measurement instruments were used to collect first-hand information through questionnaires that meet high psychometric standards. Despite the fact that this project has no implications for the overall health of the participants, the provisions established in Resolution 8430 of 1993 of the Ministry of Health of Colombia, which establishes scientific and technical standards for health research, were considered.

**Results**

Figure 1 shows that, for all the values measured through the Valanti, an average level of the participants predominated, with percentages ranging from 55.7% in straightness to 70.5% in truth. The values with the highest percentage of participants in the high and very high levels were true with 19% and 6.9%, as well as peace with 20.6% and 2.9% respectively. The values with the highest percentage of participants at low and very low levels were rectitude with 31.6% and 6%, as well as nonviolence with 28.8% and 4.4% respectively.
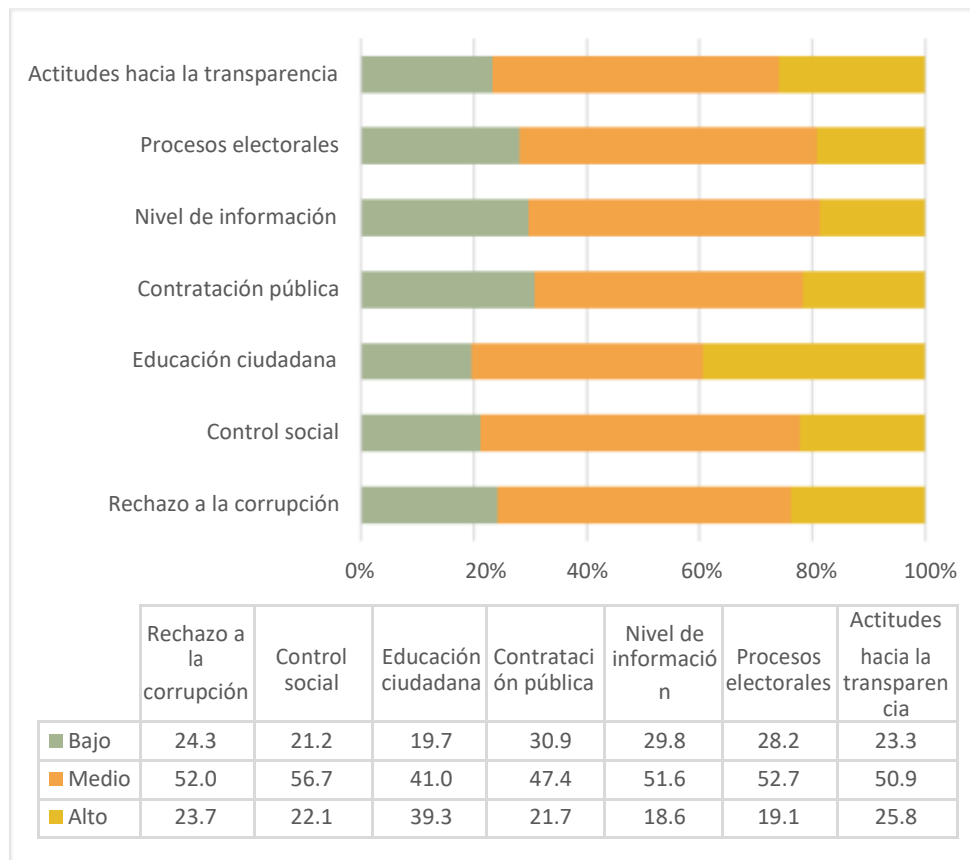
**Figure 1** Distribution of percentages according to the level of values/anti-values

| | Verdad | Rectitud | Paz | Amor | No violencia |
|---|---|---|---|---|---|
| ■ Muy bajo | 0.3 | 6.0 | 0 | 1.1 | 4.4 |
| ■ Bajo | 3.3 | 31.6 | 9.3 | 20.2 | 28.8 |
| ■ Promedio | 70.5 | 55.7 | 67.1 | 65.2 | 60.2 |
| ■ Alto | 19.0 | 4.1 | 20.6 | 12.3 | 6.4 |
| ■ Muy alto | 6.9 | 2.6 | 2.9 | 1.2 | 0.1 |

Source: Measurement data

On the other hand, Figure 2 shows the results of measuring attitudes towards transparency. In the overall measurement of this variable, a little more than half of the participants had an intermediate level, 25.8% a high level and 23.3% a low level. The dimensions of this variable had a similar behavior, since there was a predominance of the intermediate level: it had the lowest percentage in citizenship education with 41% and the highest percentage in social control with 56.7%. The dimension with the highest percentage at the high level was citizenship education with 39.3% and the dimension with the lowest percentage was information level with 18.6%: the other dimensions have high percentages between 19 and 24%. Regarding the low level in the dimensions, it stands out that attitudes towards public procurement, with 30.9%, was the one with the highest percentage of participants at that level; on the other hand, citizenship education is the dimension with the lowest percentage in the low level, having 19.7%.

**Figure 2** Distribution of percentages according to the level of attitudes towards transparency and its dimensions

| | Rechazo a la corrupción | Control social | Educación ciudadana | Contratación pública | Nivel de información | Procesos electorales | Actitudes hacia la transparencia |
|---|---|---|---|---|---|---|---|
| Bajo | 24.3 | 21.2 | 19.7 | 30.9 | 29.8 | 28.2 | 23.3 |
| Medio | 52.0 | 56.7 | 41.0 | 47.4 | 51.6 | 52.7 | 50.9 |
| Alto | 23.7 | 22.1 | 39.3 | 21.7 | 18.6 | 19.1 | 25.8 |

Source: Measurement data

Table 1 shows the matrix of correlations between the values/anti-values dimensions and the global dimensions and score of attitudes towards transparency. Spearman's Rho test was used, because the direct scores of all variables had a non-normal distribution according to the KS test, since their p<.01 values. Basically, all values had statistically significant correlations with the overall score of attitudes towards transparency, with p<.001 values, in all cases with weak correlations. However, it is striking that righteousness, love and non-violence had a positive correlation, while truth and peace had a negative correlation.

**Table 1** Matrix of correlations between variables

| | | Truth | Rectitude | Peace | Love | Non-Violence |
|---|---|---|---|---|---|---|
| **Rejection of Corruption** | Rho | -.139[**] | .116[**] | -.140[**] | .116[**] | .127[**] |
| | p | .000 | .000 | .000 | .000 | .000 |
| **Control Social** | Rho | -.030 | .092[**] | -.019 | .073[*] | .062[*] |
| | p | .329 | .003 | .546 | .017 | .045 |
| | Rho | -.009 | .090[**] | -.049 | .043 | .030 |

| | | | | | | |
|---|---|---|---|---|---|---|
| Citizenship Education | p | .771 | .003 | .114 | .161 | .332 |
| Public Procurement | Rho | -.080[**] | .037 | -.046 | .032 | .005 |
| | p | .009 | .224 | .138 | .291 | .881 |
| Information | Rho | .060 | .017 | .052 | -.015 | -.023 |
| | p | .052 | .579 | .090 | .617 | .463 |
| Electoral Processes | Rho | -.114[**] | .099[**] | -.099[**] | .075[*] | .090[**] |
| | p | .000 | .001 | .001 | .014 | .003 |
| Attitudes Towards Transparency | Rho | -.121[**] | .125[**] | -.114[**] | .110[**] | .110[**] |
| | p | .000 | .000 | .000 | .000 | .000 |

Note. (*) significant with p<.05, (**) significant with p<.01. In all variables, p<.05 in the KS test of normality.

Table 2 shows the predictive model in which the dependent variable is the level of attitudes towards transparency. The goodness-of-fit values suggest that the model as a whole is statistically significantly different from the null model; Likewise, based on Nagelkerke's R2 value, it can be stated that the model explains 19.7% of the variance of the dependent variable.

Not all the independent variables included in the model were significant predictors: having p>.05 values, there is no evidence that the variables stratum, peace, love, non-violence, belonging to the programs of economics, surgical instrumentation, bachelor's degree in natural sciences, bachelor's degree in literature and Spanish language, bachelor's degree in mathematics, psychology, not being a public servant although in the past they have been, Be a public servant hired through the provision of services.

There were some sociodemographic and student variables that had p<.05 values, and, therefore, are significant predictors of attitudes towards transparency. Thus, being older predicts greater attitudes towards transparency (β=.099, p=.000), being male predicts a lower level of attitudes towards transparency (β=-.467, p=.001), belonging to a private university predicts a lower level of attitudes towards transparency (β=-1.142, p=.000), being in a higher semester predicts a lower level of attitudes towards transparency (β=-.199, p=.000).

As for the academic program he is studying, the comparison category was belonging to the law program. In this comparison, the following were significant predictors of lower attitudes towards transparency: belonging to the programs of

Sociology (β=-1.296, p=.001), Business Administration (β=-1.423, p=.000), Tourism Business Administration (β=-1.276, p=.003), International Trade (β=-1.363, p=.000), Public Accounting (β=-1.085, p=.001), Nursing (β=-1.267, p=.002), Agroindustrial Engineering (β=-.984, p=.015), Environmental Engineering (β=-1.009, p=.003), Systems Engineering (β=-1.013, p=.001), Electronic Engineering (β=-1.913, p=.000), Bachelor of Arts (β=-1.145, p=.049), Bachelor of Arts (β=-1.713, p=.003) and Bachelor's Degree in Spanish and English (β=-1.218, p=.008).

Regarding the classification of whether he has been a public servant and the type of contract, the category with which he was compared was not being a public servant and never having been one. In this comparison, the predictors of lower attitudes towards transparency were being a public servant hired by a labor contract (β=-1.536, p=.012), being a public servant in property or career (β=-.670, p=.022) and being a public servant by temporary or temporary contract (β=-2.053, p=.004).

Finally, compared to values/anti-values, having a higher level of rectitude predicts a higher level of attitudes towards transparency (β=.271, p=.007); Conversely, having a higher level of truth predicts lower levels of attitudes toward transparency (β=-.221, p=.034).

**Table 2** Ordinal regression model with predictors of the level of attitudes towards transparency

| | | Estimate | Desv. Error | Wald | p | IC 95% L.I. | IC 95% L.S. |
|---|---|---|---|---|---|---|---|
| Umbral | Level of Attitudes Towards Transparency = Low | -1.753 | 0.626 | 7.852 | .005 | -2.979 | -0.527 |
| | Level of Attitudes Toward Transparency = Medium | 0.851 | 0.623 | 1.865 | .172 | -0.370 | 2.071 |
| Ubi | Age | 0.099 | 0.018 | 32.001 | .000 | 0.065 | 0.133 |

| | | | | | | |
|---|---|---|---|---|---|---|
| Stratum | -0.132 | 0.080 | 2.726 | .099 | -0.288 | 0.025 |
| Semestr | -0.119 | 0.026 | 2.977 | .000 | -0.170 | -0.068 |
| Truth | -0.221 | 0.104 | 4.519 | .034 | -0.425 | -0.017 |
| Rectitude | 0.271 | 0.101 | 7.206 | .007 | 0.073 | 0.470 |
| Peace | -0.103 | 0.108 | .907 | .341 | -0.314 | 0.109 |
| Love | -0.037 | 0.118 | .097 | .755 | -0.269 | 0.195 |
| Non-Violence | 0.030 | 0.120 | .065 | .799 | -0.204 | 0.265 |
| Sex = Male | -0.467 | 0.135 | 11.911 | .001 | -0.732 | -0.202 |
| Sex= Female | 0[a] | | | | | |
| Program= Sociology | -1.296 | 0.375 | 11.957 | .001 | -2.031 | -0.561 |
| Program= Business Administration | -1.423 | 0.230 | 38.403 | .000 | -1.872 | -0.973 |
| Program = Tourism Business Administration | -1.276 | 0.427 | 8.942 | .003 | -2.113 | -0.440 |
| Program = International Trade | -1.363 | 0.339 | 16.111 | .000 | -2.028 | -0.697 |
| Program = Public Accounting | -1.085 | 0.332 | 1.651 | .001 | -1.736 | -0.433 |
| Program = Economy | -0.602 | 0.349 | 2.982 | .084 | -1.286 | 0.081 |
| Program= Nursing | -1.267 | 0.409 | 9.598 | .002 | -2.069 | -0.465 |
| Program= Agro-industrial Engineering | -0.984 | 0.406 | 5.883 | .015 | -1.779 | -0.189 |
| Program= Environmental Engineering | -1.009 | 0.338 | 8.935 | .003 | -1.671 | -0.347 |

| | | | | | | |
|---|---|---|---|---|---|---|
| Program = Systems Engineering | -1.013 | 0.308 | 1.801 | .001 | -1.617 | -0.409 |
| Program= Electronic Engineering | -1.913 | 0.418 | 2.960 | .000 | -2.732 | -1.094 |
| Program = Surgical Instrumentation | -0.520 | 0.405 | 1.652 | .199 | -1.313 | 0.273 |
| Program= Bachelor of Arts | -1.145 | 0.581 | 3.887 | .049 | -2.284 | -0.007 |
| Program = Bachelor of Natural Sciences | -0.857 | 0.460 | 3.477 | .062 | -1.758 | 0.044 |
| Program= Bachelor of Arts in Physical Education | -1.713 | 0.578 | 8.785 | .003 | -2.846 | -0.580 |
| Program= Bachelor's degree in Spanish and English | -1.218 | 0.457 | 7.101 | .008 | -2.114 | -0.322 |
| Program = Bachelor's Degree in Literature and Spanish Language | -0.742 | 0.493 | 2.272 | .132 | -1.708 | 0.223 |
| Program= Bachelor of Science in Mathematics | -0.763 | 0.468 | 2.662 | .103 | -1.679 | 0.154 |
| Program= Microbiology | -2.968 | 0.397 | 55.774 | .000 | -3.747 | -2.189 |
| Program= Psychology | -0.136 | 0.662 | .042 | .837 | -1.433 | 1.161 |

| | | | | | | |
|---|---|---|---|---|---|---|
| Program= Right | 0[a] | | | | | |
| Public Servant = No, although in the past he was | -0.320 | 0.294 | 1.183 | .277 | -0.897 | 0.257 |
| Public Servant = Yes, hired | -1.536 | 0.608 | 6.384 | .012 | -2.728 | 0.345 |
| Public Servant = Yes, hired through the provision of services | 0.361 | 0.617 | .342 | .559 | -0.849 | 1.570 |
| Public Servant = Yes, in property or career | -0.670 | 0.294 | 5.217 | .022 | -1.246 | 0.095 |
| Public Servant = Yes, by temporary or transitory contract | -2.053 | 0.711 | 8.337 | .004 | -3.446 | 0.659 |
| Public Servant = No and never have been | 0[a] | | | | | |
| Type of University = Private | -1.142 | 0.213 | 28.814 | .000 | -1.559 | 0.725 |
| Type of University = Public | 0[a] | | | | | |

Note: (a) Comparison Category. Logarithm of likelihood -2 Final=1933.9 with Chi2=199.3 (p=.000). Goodness of fit: Pearson= 2218.2 (p=.000), Deviation=1894.6 (p=.870). Pseudo R: Cox and Snell=.172, Nagelkerke=.197, McFadden=.092.

## Discussion

Among the main findings in this predictive study in relation to values, anti-values and public transparency in students with a profile of administration and legislation of the state, it is found that

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the values of greatest reception among professionals in training are truth and peace, these values are related to other more specific values such as those exposed by (Palomeque-López and Hernandez-Romero, 2021) in his research where university students point out responsibility, honesty, respect, equality and punctuality as values of greater practice. In the study carried out by (Xicoténcatl Félix & Hernández Romero, 2020) respect, honesty and responsibility are also the values of greatest knowledge and application in the student body, but they differ in the need for the value of peace in terms of its importance for their lives.

The above is explained from the conception of peace, taking into account the experiences lived in the geographical and cultural context, in the case of the study sample, they are students from one of the contexts most affected by the Colombian armed conflict, so that a negative perception of peace is observed in them. that implies the cessation of conflict and violence (Hernández Arteaga, et al., 2020)

Regarding the results of the mediation of attitudes towards transparency, it is observed that in general this is located at an intermediate level among the majority of the participants and it is highlighted that the attitude at the lowest level is in reference to public procurement, this coincides with the opinion expressed by university students in the study of (Villegas, et al., 2021) for whom politicians often favor their own family members by offering them jobs, hiring, or other state benefits without considering the legal framework for public procurement.

The statistical analysis allowed us to establish that there are weak significant correlations (p<.001) between all the dimensions of values/anti-values and attitudes towards transparency. This result is contrary to all the antecedents that support the research, since in the studies of Tatarko et al., (2020), Canales and Romero-Tarín (2017) and Segura et al., (2018), acceptance of corruption in reference to personal values and an inverse and significant relationship between corruption and transparency in state institutions were observed.

On the other hand, focused on the main objective, sociodemographic variables were established as significant predictors in relation to presenting attitudes towards public transparency, among them being male predisposes to a greater attitude and studying in private universities and taking advanced semesters, imply less attitude in relation to making available to the public in a comprehensive way, timely and continuous information

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about all administrative actions. Coinciding with what was stated by (Álvarez Ramírez, et al, 2013) who in their study established that age, stratum and semesters studied showed weak or very weak correlations, both directly and indirectly, with attitudes. Even so, no significant gender disparities in political attitudes were observed, as lower than expected t-values were obtained.

Regarding the comparison of studying law and other university programs that predict attitudes towards public transparency, the study of sociology showed a lower level, followed by the programs of business administration and public accounting, precisely in the presentation of this study, students in this area are established as part of the sample because they are projected as future public officials or administrators of the resource However , there is a significant amount of non-financial contextual information that contributes to the understanding of the economic situation of organizations. Faced with circumstantial interpretations, administration and accounting professionals are faced with the possibility of manipulation of this information, which could lead to acts of corruption.

Finally, it is found that presenting the value of fairness at a higher level predicts a higher level of attitudes towards transparency and, conversely, having a higher level of truth predicts lower levels of attitudes towards this variable. In relation to values and anti-values, it is pertinent to keep in mind the social and personal context of each individual, which is interpreted from what is pointed out by Tu et al. (2020) Cited in (Erazo, 2022) According to them, people's conceptions and attitudes about corruption will be largely determined by personal values.

**Conclusions**

Participants presented average levels in the values measured through the Valanti questionnaire. Truth and peace stand out with the highest percentages at the high and very high levels, while righteousness and non-violence show higher percentages at the low and very low levels, in addition, more than half of the participants have attitudes towards transparency at an intermediate level. The dimensions of the variable also show a predominance of the intermediate level, with social control being the dimension with the highest percentage.

Weak but statistically significant correlations are observed, and righteousness, love, and nonviolence have a positive

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correlation, while truth and peace have negative correlations with attitudes toward transparency.

The research revealed a predictive model of ordinal regression that explains 19.7% of the variance in attitudes towards transparency.

Sociodemographic and student variables such as age, male gender, belonging to a private university, and being in a higher semester predict lower levels of attitudes toward transparency, in terms of experience as a public servant, type of hiring, and certain values/anti-values, such as having a higher level of rectitude, predict higher levels of attitudes toward transparency. while having a higher level of truth predicts lower levels of attitudes towards transparency.

## Limitations and strengths

Among the main strengths is to create a predictive model to analyze the influence of values and anti-values on the perception of public transparency among students, the research is contextualized within the growing concern about corruption, especially in Colombia providing relevant background for the study, in addition, it uses a quantitative and transversal approach, using instruments such as VALANTI and EAT, which improves the reliability of the findings. The inclusion of students from public and private universities in the department of Cesar strengthens the generalizability of the results.

Among the limitations is the type of non-probability snowball sampling that can introduce bias, as participants may share common characteristics or affiliations. Another aspect is that the study focuses specifically on students from the department of Cesar and limits the generalization of the findings to other regions or contexts. It is important to be clear that the study identifies correlations between values and attitudes towards transparency, but it cannot definitively establish causality and, finally, participants may provide answers that they believe are socially acceptable rather than reflecting their true attitudes, affecting the validity of the results.

## Contributions

LKJR: leader of the research project. Manager of the methodological design of the study.

EGPG: statistical analysis and predictive model design.

MPRM: systematization of information and background check.

ALAC: contact with educational institutions and follow-up on the application of instruments.

CPD: writing, proofreading and publication management.

**Conflicts**

The authors report that there are no conflicts of interest.

**Funds**

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