

THE INFLUENCE OF THE BLOCK SYSTEM ON PROFESSIONAL ETHICS FOR ACCOUNTING GRADUATES AT POLITEKNIK ACEH

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ABSTRACT

This study aims to determine the effect of the Block System on the professional ethics of Politeknik Aceh accounting graduates. In proving this, a qualitative method is used. The analytical method used is simple linear regression analysis using SPSS 25. The data used in this study are primary and secondary. The data collection method used was a questionnaire. The sample for this study was 50 graduates of Accounting at the Politeknik Aceh as respondents consisting of 3 graduates or graduates in 2020, 2021, and 2022. The results of this study indicate that the block system has a partial effect on the professional ethics of accounting graduates at the Politeknik Aceh.

Keywords: block system, professional ethics, descriptive data analysis

Doi:

INTRODUCTION

Education is a conscious and planned effort to create a learning atmosphere and learning process so that students actively develop their potential to have religious spiritual strength, self-control, personality, intelligence, noble morals, and skills needed by themselves, society, nation, and state (Law No. .20 of 2003). According to (Setiawan, 2017) explains the meaning of education, namely the demands in the life of children's growth, and what it means is that education guides all the natural strengths that exist in children so that they as humans and as members of society can achieve the highest safety and happiness.

National education in Indonesia aims to develop abilities and shape the character and civilization of a dignified nation to educate the nation's life, aiming to develop the potential of students to become human beings who believe in and are devoted to God Almighty, have noble character, are healthy, knowledgeable, creative. , be independent, and become democratic and responsible citizens. In the world of education, improving the quality of education must continue to be implemented in state and private universities, especially vocational universities that use a block system that provides employment opportunities in the world of business and industry. The modern foundation, for the formation of the psychological basis of social development, must be systematic, such as the existence of a learning block system that is rooted in educational institutions that uphold societal values and norms.

Learning with a block system aims to improve the alignment of the skills development delivery process (*skills*), knowledge, and attitudes through thematic alignment on normative, adaptive, and productive subjects (Mukrimaa et al., 2016), while professional ethics is something that needs to be upheld by accounting graduates in carrying out their duties as professionals in the world of work.

The block system has been implemented since the Politeknik Aceh was first established in 2008, from block system planning that has been systematically prepared by academics and student affairs, heads of study programs, lecturers, or normative, adaptive and productive educators prepared at the beginning of each academic year. new and approved by the Director of Politeknik Aceh. Since the establishment of the Politeknik Aceh, especially the Accounting study program, there has been no proof and comparison to find out whether the block system implemented is working well and effectively.

Politeknik Aceh is a vocational college based on the world of work which applies a block system in its learning method, namely 70% practical and 30% theory. Using this block system, graduates of the Politeknik Aceh, especially accounting study program students, are expected to have high training hours because they must have an adequate level of expertise and be able to become graduates who master accounting competencies in accordance with industry standards and can increase professional effectiveness at work.

Many accounting graduates are found with adequate skills and knowledge but they are not followed up with good competence, making it difficult to survive in the world of work for a long period. The block system implemented at Politeknik Aceh will make accounting graduates more ethical, professional, and competent so that they become a generation that is qualified and ready to work. This research aims to determine the effect of the block system on professional ethics for Politeknik Aceh accounting graduates.

LITERATURE REVIEW

College Education

Higher education is the level of education after secondary education which includes diploma programs, bachelor's programs, master's programs, doctoral programs, and professional programs, as well as specialist programs, which are organized by universities based on Indonesian culture, Education is an indicator of human resource development in a nation. The quality of humans as citizens of a nation is very dependent on the quality of education. Education is one of the most important areas as well as a strategy in national development that can support the quality of life and welfare of society.

According to Handayani & Ni Ketut Erna Muliastri, (2021) Education is a human effort to grow and develop all physical and spiritual development potential in accordance with the values found in society and cultural values. The provision of educational facilities cannot be fully carried out by the government, so the private sector needs to be involved, both at the elementary level and up to the tertiary level (Made et al., 2022).

Block System

The definition of the block learning system (block system) in higher education is a process of student interaction with lecturers and learning resources by grouping material, grouping time, and implementing schedules (Sunarni et al., 2021). In the block system, learning planning is usually available from courses, classes, and schedules that have been determined by the campus so that students can't choose their classes, subjects, and study time. One of the advantages of the block system is longer attendance times, so lecturers can use varied learning strategies and innovative methods.

In the block scheduling model research conducted by Schot 2008 quoted by Majid, et al (Sholihannisa & Juliawati, 2020) explains that there are impacts of using learning with this model, namely:

1. Educators can use varied learning strategies and innovative methods because of the longer face-to-face time

2. The time for effective learning can be longer, this is because the time wasted on opening classes, explaining objectives or other rules in learning routines such as attendance and so on can be reduced because the number of face-to-face meetings is reduced.
3. Face-to-face meetings between students and educators will last longer, resulting in deeper material development and more critical development, as well as allowing educators to interact with all students in the class.
4. With meetings that last a day or 8 hours of class, students will be encouraged to always attend (face-to-face) learning, in this way student attendance will increase.
5. Students are not burdened with a lot of subjects (in this case student lectures) so they can reduce pressure due to the learning load caused by varied subjects.

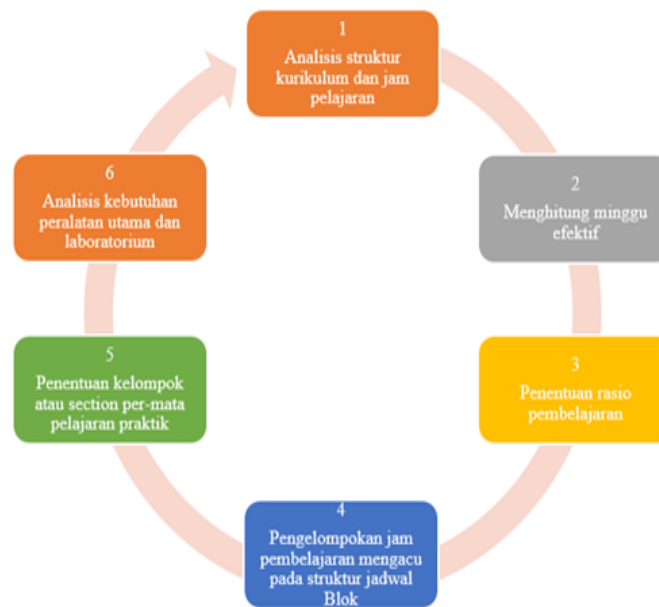
This shows that the level of lecturer involvement is very high and develops and provides freedom to argue and express opinions in learning materials to be put into practice so that students can develop their competencies.(Sholihannisa & Juliawati, 2020).

Block System Preparation

According to Nugroho(2018), The preparation of the block system needs to consider several aspects, including:

1. Effective time analysis considering that the educational structure calendar and curriculum are determined every year by the government.
2. Number of subjects and distribution of lessons. The study load is the total number of activities that students need to participate in one week, one semester, and one academic year.
3. Analysis of facilities and infrastructure needs, for type, quantity, and optimization of use of facilities and infrastructure. Each skills package must map the type and number of standard facilities and infrastructure needed in the learning process of this block system method.

Figure 1
Stages of Preparing a Block Schedule



Source:(Nugroho, 2018)

Indicators and Implementation of the Block System

Several indicators of the block system in its implementation include:

1. Implementation

The implementation of learning in the block system is higher than in the non-block learning system, exploration activities in the block learning system give students more opportunities to determine the desired development material in accordance with the assignments carried out, namely project assignments.

2. Duration

Put forward by (Scheerens, 1998) block scheduling is more effective than traditional scheduling, with the block system students have more time to do assignments and can understand the material well.

3. Learning

Learning is the interaction of students with lecturers and learning resources in a learning environment. Arrangement of learning hours refers to (SN DIKTI NO 3 YEAR, 2020)

According to Johandi (2017), the block system has several advantages, namely:

1. Students can work to completion because the learning time is longer.
2. Students can study the material in depth because they are given enough time.
3. With a longer block schedule, faculty have more time to complete lesson plans and to check and reevaluate practice.

The weaknesses of the block system in the learning method according to (Rifa, 2020):

1. Sometimes students will forget if the learning objects are not consecutive.
2. Learning will not be optimal (boring) if learning does not use varied methods.
3. Students will have difficulty catching up if they don't attend even one face-to-face meeting.
4. Because learning is not repeated the following week, it makes students often forget previous material.
5. It is difficult when students do not attend one face-to-face meeting because the material given at each face-to-face meeting will not be repeated in the coming week.

Professional ethics

Ethics is a collection of principles, values, or morals that guide a person's behavior. Ethics also concerns the good and bad things in behavior, which contains a person's moral rights and obligations in living in society. Ethics is a system of values used to decide what is right and in a particular situation to decide what is consistent with the value system that exists in individuals and organizations. (Sultoni et al., 2020). Ethics is an integral part of all human life activities in many ways. Ethics universally also applies to the concept of professional ethics. Professional ethics is a measure of behavior that originates from general ethics and serves as a guideline for behavior in a particular professional field. One definition of ethics according to (Forsyth, 2019) Ethics can be defined as the philosophy of moral science, and therefore morality is a characteristic of the subject of ethics. From this definition, the main idea of ethics is a certain rule of play that regulates behavior and must be obeyed by its members.

Indicators Of Professional Ethics

The benchmark required in professional ethics is having skills. The skills needed to be ethical as a professional are also very much needed to improve one's quality and competence, as reported by (Glints, 2023) as follows:

1. Sensitivity Level

It is important for a professional to understand all business conditions and work systems and know how to respect and interact professionally with all components of the company.

2. Positive Mindset and Attitude

The ability to think and protect positively can maintain a conducive professional atmosphere even though the work problems faced are not always easy.

3. Trust yourself and your co-workers

Being professional doesn't mean you can do everything yourself. However, you still need colleagues and an environment to be a good professional.

Basic Principles of Accounting Professional Ethics

Accounting Professional Ethics is the science that studies the good and bad behavior of an accountant, as far as human reason can understand work that requires training and mastery of special knowledge as an accountant. There are situations where legal regulations can mean that accountants are not allowed to comply with certain parts of the code of ethics, so accountants must be flexible in complying with the entire code of ethics in accordance with the applicable law, Riyani(2021).

RESEARCH METHODS

Sugiyono (2002) states that population is a general area consisting of objects/subjects that have certain numbers and characteristics that are determined by researchers to be studied and then conclusions drawn. Based on this explanation, the population in this study is the accounting alumni of the Aceh Polytechnic, totaling 98 graduates in 2020, 2021, 2022. The population in this study is the accounting alumni of the Aceh Polytechnic, totaling 98 graduates in 2020, 2021, 2022. Calculations to determine the sample size In this study, the size proposed by (Akdon, 2005) who believes that if the population is less than 100 respondents, the sample taken is at least 50% of the population size. So the sample in this research was 50 respondents.

A validity test is used to measure whether a questionnaire is valid or not. The validity test in this research used the Pearson Moment Product, the questions in the questionnaire were tested with related factors. The significance test is carried out by comparing the calculated r-value with the r table with a degree of freedom (df)-n-2 with alpha 0.05 to test whether each indicator is valid or not. It can be seen from the Cronbach alpha output display, namely in the item correlation column. total correlation.

Reliability testing is a tool for measuring a questionnaire which is an indicator of a variable or construct. A questionnaire is said to be reliable or reliable if a person's answers to questions are consistent or stable over time. The basis for decision-making used in reliability testing is as follows:

- 1) If the Cronbach's Alpha value is > 0.60 then the questionnaire is declared reliable or consistent.
- 2) If the Cronbach's Alpha value is < 0.06 then the questionnaire is declared unreliable or inconsistent.

The test results used in this research using the coefficient of determination. This coefficient of determination shows the extent of the relationship between the dependent variable (Y) and the independent variable (X) or the extent to which the contribution of the independent variable influences the dependent variable. R-squares describe the extent to which dependent data can be explained by independent data(Sugiyono, 2019).

The next test results use the t-test, the t-test can be done by comparing the t-count with the t table if the t-count $>$ t table then H_0 is rejected and H_1 accepted. This is indicated by a significant decrease in the column value by the alpha value(Sugiyono, 2019) This test is carried out with the criteria that if the significant value is < 0.05 , it means the hypothesis is accepted or H_0 is rejected, and if the significant value is > 0.05 then the hypothesis is rejected or H_0 is accepted.

RESULTS AND DISCUSSION

The R^2 test (coefficient of determination) is carried out to measure the extent to which the independent variable can explain the dependent variable. The coefficient of determination value states the proportion of variation in each dependent variable that can be explained by the presumptive variable. The R^2 test results can be seen in Table 1.

Table 1
 Results of Determination coefficient

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.545a	,297	,283	3,305

a. Predictors: (Constant), Block System

Based on Table 1, it can be seen that the R Square value obtained is 0.297, which means that the independent variable is 29.7%. This means that it can be explained by the dependent variable. Meanwhile, the remaining 70.3% (100% - 29.7% = 70.3%) is explained by other variables not examined in this study.

The t-test was carried out to determine the effect of the block system on the professional ethics of Politeknik Aceh accounting graduates as follows:

- a) If $t_{count} > t_{table}$ or H_0 is rejected, H_a is accepted, then the independent variable partially influences the dependent variable.
- b) If $t_{count} < t_{table}$ or H_0 is accepted, H_a is rejected, then partially the independent variable does not influence the dependent variable.

The results of the partial t-significance test can be seen in Table 2

Table 2
 t-test results

		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	24,119	4,791		5,035	,000
	Block System	,628	,139	,545	4,506	,000

a. Dependent Variable: Professional Ethics

Based on Table 2, the results of the t-test are obtained in decision-making by looking at the value in the Sig column. namely for block system variables of 0.000, where a model is said to be significant or the independent variable partially influences the dependent variable if the significance value (Sig. column) is smaller than the specified significance level. In this research, the significance level used is 5% so based on the table above it can be concluded that the block system variable has a partially significant effect on the professional ethics variable.

This research provides information regarding the influence of the block system (X) on professional ethics (Y) of graduates of the Politeknik Aceh accounting study program, so researchers have carried out research with 50 respondents. This research was carried out to answer the problem of how the block system influences the professional ethics of Politeknik Aceh accounting graduates. Based on data processed by researchers using the SPSS version 25 program, there are several discussions based on the results previously explained as follows:

Based on the test results which can be seen in Table 1, it states that the influence of the block system on Politeknik Aceh accounting graduates has a correlation coefficient or R Square value of

0.297, with + (positive) which means that if the value of the influence of the block system increases then the professional ethics of Politeknik Aceh accounting graduates also increases and vice versa.

This research also shows the results of the partial T significance test which can be seen in Table 2 that the sig. for the block system variable, it is $0.000 < 0.05$ so based on the table above a decision can be made that the block system variable has a partially significant effect on the professional ethics variable, meaning that the hypothesis is accepted or H_0 is rejected. The block system has a significant influence on the professional ethics of Politeknik Aceh accounting graduates, meaning that the block system learning method can improve the quality of professionally ethical people.

The block system is a learning method used to improve individual quality to achieve goals. Individuals who have good professional ethics, are competent and responsible every time they are given a task and are disciplined in complying with applicable rules. The process of dividing the block system schedule is based on the number of hours specified in the curriculum, with the assumption that lesson hours cannot be less than the number of hours determined by the curriculum, this block system practice sessions are held consecutively with relatively short intervals between sessions.

Block system learning is very important because the influence of the block system on the professional ethics of Politeknik Aceh accounting graduates is 29.7% and the remaining 70.3% is influenced by other factors originating from individual factors and situational factors that were not examined in this research, so it is hypothesized that there is a relationship. The positive influence of the block system on the professional ethics of Politeknik Aceh accounting graduates can be accepted.

This research is proven by answers to questionnaires filled out by graduates of the Politeknik Aceh accounting study program with a sample of 50 respondents including 26 men and 24 women 48% work in the accounting field and 52% do not work in the accounting field, consisting of 23 2020 graduates, or 46%, 7 graduates in 2021, or 14%, and 20 graduates in 2022, or 40%.

The proven hypothesis above is supported by research conducted (Safril, 2020) at the STMI Politeknik Jakarta that there was an influence of the block system learning method on the case study of the STMI Jakarta Polytechnic, Aini(2019) in the FIKES Nursing Science Study Program at the University of Muhammadiyah Malang that there was an influence of the block method on motivation and learning achievement and Sultoni(2018) at the State University of Malang that the influence of professional ethics on the formation of student character. The results of this research show (H_a) that the block system influences the professional ethics of Politeknik Aceh accounting graduates.

CONCLUSION

Based on the results of research and discussion regarding the influence of the block system on professional ethics of Politeknik Aceh accounting graduates which was carried out using simple linear regression analysis. The research results obtained from the results of a questionnaire that was distributed to 50 respondents showed that the block system affected the professional ethics of Politeknik Aceh accounting graduates.

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