



Effect of Business Ethics and Professional Ethics to the Perception of Students

Pengaruh Etika Bisnis dan Etika Profesional terhadap Persepsi Siswa

Ahmad Dzulfikri Budi Kusworo*

School of Economic Surabaya Doctoral Program in Management Science Surabaya, Indonesia

This study aims to determine whether there are differences in business ethics and professional ethics to the perception of students. This research was conducted at one of universities in Indonesia. The type of research used by the authors was survey research. Data collection technique is done by distributing questionnaires. To earn value that supports the purpose of this study conducted a t-test to determine whether there are differences about business ethics and professional ethics to the perception of students and college students. Based on the difference of business ethics between perceptions of students it is concluded that there is a significant difference of business ethics between student and student perception. Based on the result of difference about professional ethics between student perception and student perception can be concluded there is significant difference about professional ethics between student and student perception.

Keywords: Business ethic, Professional ethics, Students

OPEN ACCESS

ISSN 2548 2254 (online)

ISSN 2089 3833 (print)

Edited by:

Rifki Afandi

Reviewed by:

Emy Pratiwi

***Correspondence:**

Ahmad Dzulfikri Budi Kusworo

Ahmaddzulfikri04@gmail.com

Received: 1 February 2018

Accepted: 25 February 2020

Published: 29 February 2020

Citation:

Kusworo ADB (2020) Effect of Business Ethics and Professional

Ethics to the Perception of Students.

PEDAGOGIA: Jurnal Pendidikan. 9:1.

doi: 10.21070/pedagogia.v9i1.313

INTRODUCTION

Without us knowing, since the existence of social life, the values that are considered to make people behave properly and correctly is a necessity. Community awareness in the civilization becomes an indicator of the existence of these values in life, because without the values that can maintain togetherness, people will behave arbitrarily and harm others so that will end the existence of society itself. These values are embodied in the prevailing norms of society.

Theoretically, there are those that include general and special norms. The general norm will be general and universal, not knowing the place, time and community environment. It means anywhere, anytime and in any environment will the norm be enforced. While the specific norms apply to a place, time and a special environment, in addition to organize certain activities and areas of life.

Moral norms have different characteristics from the various other norms that exist in society in [Keraf \(2000\)](#). One of the prevailing norms in society is the moral norm, namely the rules of attitude, behavior and actions of people. Moral norms, or so called morality, can be defined as the standards a person or individual or group has of what is right and what is wrong, about what is good and what is evil. Moral norms become the standard for others or society to determine the good of one's behavior and actions, and to correct the person's behavior in social life.

Secondly, this moral norm has characteristics to take precedence over personal interests, meaning that if a person has a certain moral obligation then he must implement it even though sometimes contrary to personal interests because it is related to the impact of goodness and welfare that will occur in the community that is nearby.

Third, moral norms are expected to be obeyed by everyone because of their consciousness, not because they involve rewards and benefits, not because of sanctions and punishments, but because they are the values they contain. Fourth, moral norm is not defined and decided by a certain body, not written, not defined and changed by the government but is an unwritten rule that binds everyone in the civilization of that society.

Fifth, this moral norm always involves a special feeling, the moral feeling (moral/ sense). This feeling will arise in the event of a mistake made by himself or seeing others do wrong. This will be demonstrated by acts of guilt, self-indulgence or in the form of feelings of anger at others who do wrong. Such feelings cannot be considered subjective, because such feelings are shared and felt by others when they are similar. Thus the moral norm will be obtained by a person with the passage of life. There is much research on business ethics and ethical behavior. Business ethics issues such as conflicts of interest, bribery, accounting fraud, consumer fraud, etc., are becoming increasingly complex and culturally diverse.

The problem of professional ethics is an issue that is always interesting for research purposes. These business people are

expected to have high integrity and competence. Research on business ethics and professional ethics lecturers activities cannot be separated from good business activities that require them to work professionally so in addition to understanding and applying professional ethics, lecturers must also understand and apply ethics in business.

Business Ethics

As described at the beginning of this paper, as well as the norm, ethics also consists of general and special ethics. General ethics is about the general things that apply in everyday life. While special ethics is the application of moral principles and norms in certain fields. One example of this particular ethic is business ethics. Business ethics covers the following types of activities:

- a) studying general ethical principles to specific cases or practices in business,
- b) metaphysical ethics, studying whether the usual moral norms applied to explain individuals and their actions can be applied to business organizations,
- c) analysis of assumptions of business, because business is in a certain economic system hence questioned the morality of the economic system in general, and in particular, for example the Indonesian economic system,
- d) studying the fields of business-related science, such as economics, management and so on. The aim is to resolve ethical issues that require interaction with those fields,
- e) describe morally appropriate acts that are both praised by the individuals in the business or by the company

Roles of Business Ethics

Business activities are an integral part of people's lives. Since business activity is a human activity like any other human activity, it can be judged from a moral perspective in [Marina and Wahjono \(2017\)](#). Business activities, as well as other social activities, also rely on a moral foundation to take place. The employer expects the employees not to steal the assets of the company, the contracted parties expect others to comply with the contacts, the consumer also expects the products they buy to be as good as advertised, and so on. If business people, such as sellers, buyers, employees, management, producers have immoral act of course the business will not be able to take place. Only with a moral foundation in business can this activity benefit all parties involved [Sternberg \(2000\)](#).

Examples of applicable business activities, as expressed in the above cases, require a way of completion in order to achieve goals in business without having to ignore moral actions in [Goodpaster \(1991\)](#). This is the role that norms or ethics have to take in business activities of their own. Previously there were several reasons why ethics is important for business activities, among others;

- a) Ethics should be a guide for all human activities, because business is a community activity then ethics should be a guideline in the business activities,

b) That business activity is the same as any other community activity, will not be able to take place unless the perpetrators adhere to existing ethical standards. For example, no business can continue without ethics, so at least the perpetrators of the business must adhere to the ethical values.

c) Ethical considerations are very consistent with business objectives, particularly the goal of maximizing profits. Many companies experience moral dilemmas but succeed in resolving them morally as well and still gain an adequate profit, or a company known to have a cultured corporate culture turned out to be a successful company. Indeed this cannot prove the existence of an ethical relationship with corporate profits, because there are many factors that can affect the profitability of the company. But in the absence of business ethics in causing activities are not stable.

Perception

Perception is a process to understand its environment including objects, people and symbols or signs that involve cognitive processes (recognition). The cognitive process is the process by which the individual gives meaning through his interpretation of stimuli or stimuli arising from certain objects, people, and symbols. In other words, perception includes acceptance, organizing, and interpretation of stimuli that have been organized in ways that can influence behavior and shape attitudes. However, since the perception of the object or event depends on a framework, space and time, the ethical perception of an accountant or accounting student will also be highly subjective and situational

Professional Ethics

Professional ethics in terms of professional ethics, a profession has a high moral commitment, which is usually poured in the form of special rules that become the guidance for everyone who carry the profession in question. This rule is the rule of play in running or carrying the profession is usually referred to as a code of ethics that must be met and adhered to by every profession. The professional ethics is also associated with moral behavior that is more limited to the particular ethical pattern that is expected for certain professions. Every profession that provides services to the public must have a code of ethics which is a set of moral principles and regulate professional behavior in Agus and Ardana (2009). Without ethics, the accounting profession will not exist because the accounting function is the information provider for the business decision-making process by business people.

The Conceptual Framework

Hypotheses

Based on the Conceptual Framework, this research produces the following Prediction:

Hypothesis 1: Suspected business ethics significantly influ-

ence the perception of NSC Surabaya polytechnic students.

Hypothesis 2: Suspected Profession Ethics significantly influence the perception of NSC Surabaya polytechnic students.

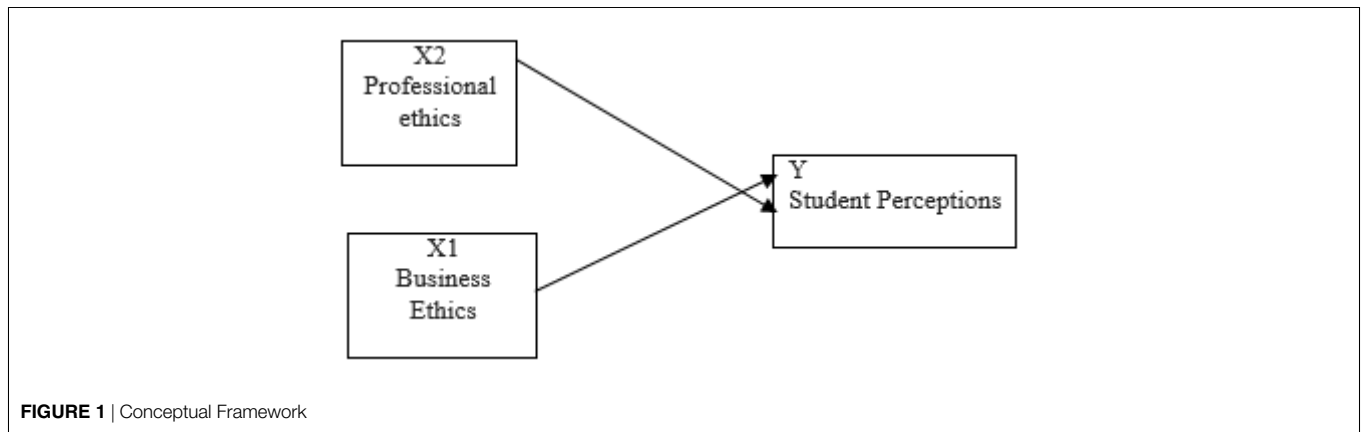
METHODS

This research was conducted at Polytechnic of NSC Surabaya. The type of research used by the authors of survey research. states that information is obtained from the entire population and may be only part of the population. The time dimension used is cross sectional where data is only once collected in order to answer research questions. Indriantiro and Supomo (2002) said states that the population is a group of people, events or anything that has certain qualities and characteristics. Based on the above understanding Population of this study are all NSC Polytechnic Students Surabaya amounted to 500 Persons. Samples to be taken amounted to 20 people, using a random sampling technique.

Operational Definition and Measurement of Variables

The variables measured in this study are the perception of students and female students toward business ethics and professional ethics. The explanation is as follows:

1. Business Ethics Business ethics by Keraf (2000) is a custom or moral culture concerning business activities adopted in a company from one generation to another generation. The essence of this ethic is the culture or habitual appreciation of certain values, morals, or moral principles that are considered as the core strength of a company that also distinguishes it from other companies. This study focuses on the principles of business ethics: principles of autonomy, honesty, not doing evil and doing good, justice, and respect for yourself. Measurements score in this study using a Likert scale 5 alternative consisting of: SS (Strongly Agree) Score = 5, S (Agree) Score = 4, N (Neutral) Score = 3, TS (Disagree) Score = 2, STS (Strongly Disagree) Score = 1.
2. Professional Ethics In terms of professional ethics, a profession has a high moral commitment, which is usually poured in the form of special rules that become the guidance for everyone who carry the profession concerned. This research focuses on the principles of professional ethics which include: principles of responsibility, justice, autonomy, and moral integrity. This research focuses on the principles of professional ethics which include: principles of responsibility, justice, autonomy, and moral integrity. Score = 3, TS (Disagree) Score = 2, STS (Disagree) Score = 2, STS (Disagree) Score = 5, S (Agree) Score = 5, S (Agree) Score = 4, N (Neutral) Score = 3, Strongly Disagree) Score = 1.



Hypothesis testing

Tests on this hypothesis use parametric statistics with independent t-test sample analysis tool to determine whether or not the average difference between the two groups of independent samples. The t-test formula is as follows Djarwanto (1996).

$$t = \frac{X1 - X2}{\text{SX1} - \text{SX2}}$$

Description:

X1=X1 average

X2=X2 average

Sx1 - Sx2 = standard error average difference

Hypothesis testing using t-test at 95% confidence level and error rate of 5%, with the provision of degree of freedom (d.f) = n1 + n2 - 2 or can be done also by looking at pvalue, then its decisions:

1. If $t \sim \text{count} > t \sim \text{table}$: Ho is rejected and Ha accepted, alpha = 0,05, df n1 + n2 - 2
2. If $t \sim \text{count} < t \sim \text{table}$: Ho accepted and Ha rejected, alpha = 0,05; df n1 + n2 - 2
3. If p-value / asymp. Sig < alpha = 0.05, then Ho is rejected and Ha accepted
4. If p-value / asymp. Sig > alpha = 0.05, then Ho accepted and Ha rejected

RESULTS AND DISCUSSION

Based on hypothesis test result with Independent Sample t test difference of perception about business ethics obtained $t_{count} >$

t_{table} (3,804 > 1,671) for student and obtained $t_{count} > t_{table}$ (2,840 > 1,671) for female and male student at 5% significance level with p-value 0.010 (p < 0.05). Then H1 is accepted. This means there is a significant difference of perception about business ethics between female and male student of Polytechnic NSC Surabaya.

Pursuant to result of hypothesis test with Independent Sample t test difference of perception about professional ethics obtained $t_{count} > t_{table}$ (3,804 > 1,671) for student and obtained $t_{count} > t_{table}$ (3,087 > 1,671) for female and male student at 5% significance level with p-value 0.008 (p < 0.05). Then H2 is accepted. This means there is a significant difference of perception about professional ethics between female and male students of Polytechnic NSC Surabaya.

CONCLUSION

From the results, there is a significant difference in business ethics between female and male student perceptions. In addition, there is a significant difference between professional ethics between female and male student perceptions.

ACKNOWLEDGEMENTS

Thank to Universitas Muhammadiyah Sidoarjo for giving me a chance to publish my paper in ICIGR 2017

REFERENCES

- Agus, S. and Ardana, I. C. (2009). Business Ethics and Professions (Jakarta: Salemba Four).
- Djarwanto, P. S. (1996). Inductive Statistics (Yogyakarta: BPFE UGM).
- Goodpaster, K. E. (1991). Business Ethics and Stakeholder Analysis. *Business Ethics Quarterly* 1, 53–73. doi: 10.2307/3857592.
- Indriantiro, N. and Supomo, B. (2002). Business Research Methodology (Yogyakarta: BPFE).
- Keraf, I. (2000). Business Ethics, Claims and Retirement (Yogyakarta: BPFE).
- Marina, A. and Wahjono, S. I. (2017). BUSINESS ETHICS FOR BUSINESS SUSTAINABILITY IN MUHAMMADIYAH HOSPITAL: EVIDENCE FROM PONOROGO, INDONESIA. *Journal of Indonesian Economy and Business* 32, 178–178. doi: 10.22146/jieb.17146.
- Sternberg, E. (2000). Just Business: Business Ethics in Action (Canada: Oxford University Press).

Conflict of Interest Statement: The author declare that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.

Copyright © 2020 Kusworo. This is an open-access article distributed under the terms

of the Creative Commons Attribution License (CC BY). The use, distribution or reproduction in other forums is permitted, provided the original author(s) and the copyright owner(s) are credited and that the original publication in this journal is cited, in accordance with accepted academic practice. No use, distribution or reproduction is permitted which does not comply with these terms.