

THE INFLUENCE OF TEACHER LEARNING AND COMPETENCE PLAN IN THE CHARACTER INTEGRATION IN ACCOUNTING LEARNING AT VOCATIONAL HIGH SCHOOLS (VHSs) IN YOGYAKARTA

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ABSTRACT

This study aims to find out: (1) the influence of planning in accounting learning that integrates character; (2) The influence of teacher competency in accounting learning that integrates characters in DIY Vocational Schools; (3) Effect of Planning and Competence in Accounting learning that integrates Character

This research is categorized in exspost facto research because the variables studied are events / events that have occurred, namely accounting learning that integrates anti-corruption values ??for students' character development. The study population was the Accounting Teachers of DIY Vocational School, amounting to 279 people with 165 as the research sample. The object of this research is Accounting learning seen from the Planning and Competence of Teachers in Accounting Learning that integrates the Anti Corruption Character Value. The instrument in this study is a questionnaire, which contains a set of statements addressed to respondents to obtain information or data needed in this study.

The results showed: (1) Learning Plans had an effect of 50% on Learning Accounting as Character Development. This is seen from the value of the path coefficient of 0.50 and the t value of 5.62; (2) Teacher Competency has a role of 46% towards Learning Accounting as Character Development. This is seen from the path coefficient value of 0.46 and t value of 2.75; (3) Teacher's Learning and Competency Plans have a 96% role in Learning Accounting as Character Development

Kata Kunci: *Character Value, Anti Corruption, Accounting Learning*