



Ethical Considerations in Early Childhood Education: Implication of A Professional Responsibility

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ABSTRACT

This study aims to describe the implementation of ethical considerations and professional responsibilities of educators in early childhood education. This research was conducted about 3 months at the end of the odd semester of the 2024/2025 school year at Dharma Wanita 2 Sawahan Kindergarten, Trenggalek, East Java, using a qualitative approach with a case study design. Data collection techniques include in-depth interviews, participatory observations, and school documentation, which are thematically analyzed through data condensation, categorization, and conclusion drawn. The validity test of the data was carried out by member checks and extension of observations. The results of the study show that educators consider ethics reflectively by prioritizing the comfort, rights, and needs of children in the learning process. Teachers' professional responsibilities are reflected through open communication with parents, an empathetic attitude towards children, and dialogical problem solving. The applicable code of ethics not only serves as a written rule, but is also manifested in the school culture built through the example and support of the principal. This study recommends the integration of professional ethics materials into the Early Childhood Education teacher education curriculum and the strengthening of real-case based training so that teachers are able to make ethical decisions in daily practice. These findings are expected to be a reference for other Early Childhood Education institutions in forming an education system based on moral values and professional

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1. Introduction

Early Childhood Education has long been recognized as the main foundation in supporting the overall development of children, covering cognitive, emotional, social, and moral aspects (Hahn & Barnett, 2023; Rahiem, 2021). Early childhood is a period that greatly determines the direction of children's development in the future, so the quality of interaction and educational experience they receive must be managed carefully and responsibly (Aoyama, 2024; Siller et al., 2021). Theoretically, the basic principles of early childhood education emphasize the importance of a child-centered learning approach, upholding equality, and respecting children's rights. These principles are reflected in various international and national regulations and frameworks that emphasize the importance of child protection and welfare as the core of educational practices. However, in practice in the field, there are still often mismatches between theoretical idealism and operational reality. Some educational practices reflect violations of basic ethical principles, such as not safeguarding children's privacy, discriminating against treatment based on socio-economic background, or lack of sensitivity to children's individual needs (Chng et al., 2025; Nguyen et al., 2023; Rus & Groselj, 2021).

The disparity between theory and practice in early childhood education raises serious concerns about the extent to which educators' ethical understanding plays a role in ensuring the quality of education and child protection (Arda Tuncdemir et al., 2022; Gómez-Trigueros, 2023). Because, in the context of early childhood education, ethical issues are not only related to big decisions, but also concern daily decisions in the interaction of teachers with children, parents, and colleagues (Eliza et al., 2022; Pangaribuan et al., 2025; Sarwiti et al., 2025). Educators are often faced with ethical dilemmas, for example in trying to balance the interests of individual children with those of groups, or when it comes to making decisions about situations involving complex cultural and social values (Üztemur et al., 2022; Wang et al., 2022). Therefore, a deep understanding of the principles of professional ethics is essential to

support educators in acting wisely and fairly. Critical reflection skills are a key instrument in helping educators navigate these challenges by comprehensively considering the child's social and cultural context (Lina et al., 2025). On the other hand, the role of the curriculum in the formation of children's character and moral values cannot be ignored. Previous research has emphasized that a curriculum that integrates ethical values is able to encourage children to develop empathy, respect, and social responsibility from an early age. The educational process is not only aimed at transferring knowledge, but also to build a strong moral foundation in children. In this context, educators have professional responsibilities not only in terms of teaching, but also in managing conflicts, making fair decisions, and ensuring that every child is treated equally and with dignity. Ethical leadership in early childhood education institutions is also an important component that also influences organizational culture. Leaders who have integrity and ethical understanding can be role models as well as directions for educators in responding to difficult situations professionally and ethically (Hasanah et al., 2025).

In addition to the relationship between educators and children, parental and community involvement is also a crucial aspect in building an ethical and supportive educational ecosystem. Previous studies have emphasized that openness, transparent communication, and respect for family cultural values contribute greatly to building trust and collaboration between early childhood education institutions and families. This harmonious relationship not only strengthens support for children's development, but also encourages the creation of a common awareness of the importance of moral values in educational practice. Therefore, the professional responsibilities of educators in the context of early childhood education encompass a much broader dimension than simply delivering subject matter. It involves a moral commitment to maintaining the dignity of children, building a safe and inclusive learning environment, and establishing meaningful relationships with families and communities.

Thus, it is important to conduct an in-depth study of the condition of early childhood educators carrying out their professional responsibilities in considering ethical principles in every aspect of decision-making. This research seeks to integrate the dimensions of educational ethics, children's rights, and educator professionalism into a complete and contextual theoretical framework. Different from previous research that tends to separate the focus between educational practice and ethical issues, this study aims to bring the two together in an integrated analysis. The main objective of this study is to explore how ethical considerations are applied by educators in dealing with concrete problems in the field and how these decisions impact children's development. Therefore, the formulation of the issues raised in this study focuses on ethical considerations in early childhood education, the implications of educators' professional responsibilities in dealing with ethical considerations, the importance of ethical development in early childhood education, and the code of ethics for educators in early childhood education.

2. Method

This study uses a qualitative research design with a case study approach to dig deeper into ethical considerations in early childhood education at Dharma Wanita 2 Sawahan Kindergarten, Trenggalek. The case study approach was chosen because this research aims to thoroughly and deeply understand how educators' professional responsibilities are in dealing with ethical considerations in the field. This research also adopts the element of grounded research, which allows researchers to develop theories or concepts based on data collected from the field, without predetermined hypotheses (Creswell & Poth, 2016). Thus, this study focuses more on the exploration and analysis of ethical phenomena in Dharma Wanita 2 Kindergarten as a specific context.

The location of the research was chosen at Dharma Wanita 2 Sawahan Kindergarten, Trenggalek, because this school has interesting characteristics to be analyzed in the context of early childhood education based on ethical responsibility. Trenggalek, as an area with diverse socio-economic backgrounds, makes it possible to examine how educators in the area deal with ethical challenges related to cultural, religious, and economic diversity. In addition, Dharma Wanita 2 Kindergarten is an institution known for its inclusive approach to children, making it a relevant location to review the application of the educator code of ethics and professional responsibility in the context of early childhood education.

The information sources in this study consist of 2 informants, which include 1 early childhood education educator who educates in class B1 and the principal as the key informant who is an expert in early childhood education or an experienced practitioner in the field of educational ethics. In addition, texts in the form of school policy documents, educator codes of ethics, and school activity reports will also be used as sources of information to complement the data obtained. The data collection process will be carried out through in-depth (semi-structured) interviews with educators and principals, as well as direct observation in the classroom to see the teaching practices carried out (Yin, 2012). Focus Group Discussions (FGDs) with students' parents and teaching staff will also be used to explore their views on ethical issues in education. Data analysis, this research will follow several stages: First, data condensation to select and group relevant data. Then, the data will be expressed in a form that is easier to understand and analyze further. After that, data verification will be carried out to ensure the accuracy and consistency of the information obtained. The validity test of the data is carried out through member checks by confirming the truthfulness, accuracy, and completeness of the data or the interpretation of the interview results to the informants involved in this study, namely B1 class teachers and school principals (Miles & Huberman, 2014). The analysis

method used is content analysis to assess the content of interviews and documents, as well as discourse analysis to understand the implications of educators' professional responsibilities in the early childhood education level in relation to ethical considerations. In addition, interpretive analysis will be used to interpret the deep meaning behind ethical behaviors and decisions taken by educators in the context of Dharma Wanita 2 Sawahan Kindergarten.

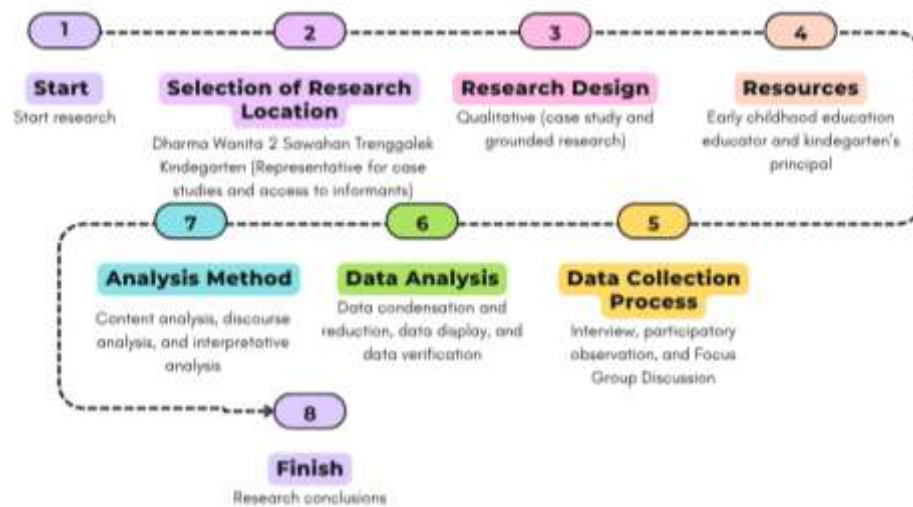


Figure 1. Research Flow Diagram

3. Result And Discussion

3.1. Result

The results of the study show that there are ethical considerations in early childhood education along with the implications of professional responsibility as follows:

Ethical Considerations in Early Childhood Education

According to the results of the study, ethical considerations in the practice of early childhood education at Dharma Wanita 2 Sawahan Trenggalek Kindergarten are carried out consciously and in a structured manner. Educators not only exercise instructional roles, but also actively consider the rights, needs, and comforts of children as part of their moral responsibility. Ethics in this context means that there are conscious decisions made based on moral principles and empathy, not just obedience to formal rules:

Practically, this is reflected in the way teachers design and implement child-centered daily activities. Teachers do not force children to participate in certain activities if the child seems unprepared or emotionally uncomfortable. Teachers also apply a flexible and participatory approach to ensure children's rights to express their opinions and determine their involvement in the learning process. The results of the interviews in the study show that there are several statements made by the classroom teacher and also the principal of Dharma Wanita 2 Sawahan Trenggalek Kindergarten about ethical considerations with the implications of professional responsibility as follows:

"... in every activity carried out, both in the classroom and outdoors, I always consider whether the activity is in accordance with the child's interests and readiness. For example, if there is a child who seems reluctant to participate in activities because he is tired or does not want to, I do not force him. I gave them space to calm down, I asked them how they felt. When they are ready, then I will invite them again. In my opinion, it is important for us as teachers not to impose our will, because it can make children feel depressed. In addition, I also maintain intense communication with parents, so that if there are things like this, they can be followed up together. In this school we prioritize the principle of 'legowo', we do not directly blame the child or parents, but try to understand and find solutions together." (GK_01)

"... as a principal, I see that ethical considerations are not only the responsibility of individual teachers, but also part of the culture of the institution. In every learning activity, we always remind teachers to think first: does this activity respect children's rights? Do children feel comfortable and safe? That's important. For example, in the case of group activities, we never require children to join right away if they are not ready. I advise teachers to give time and space. We cannot force children to follow the same pattern, because each child has a different character and readiness. We also often face dilemmas, such as when parents ask for their children to be given special treatment, or when teachers feel the need to enforce the rules but are worried about making the child depressed. There we have to discuss, not to make unilateral decisions. Our principle is to educate in a child-friendly, non-violent, and non-humiliating manner. I also ask teachers to always be open with their parents. Honest and open communication is key. If there is a problem, it is better to talk about it than to hide it. So, ethics is not just about what we do, but how we make decisions that consider the feelings, rights, and needs of children as a whole." (KS_01)

In addition, based on field records at school, teachers have provided a safe and supportive space for children to express themselves. Teachers do not use punishment or verbal pressure, but rather a dialogical approach that fosters confidence in children. Teacher-parent collaboration is also strengthened through an open two-way communication system, such as through daily reports, liaison books, and informal meetings to discuss children's

development. In this case, ethical considerations are not only a personal guideline, but have been internalized in the school culture system.

According to interview and observation data, ethical considerations play an important role in providing a healthy educational environment for early childhood. Educators are well aware of the importance of balancing the needs of children with adherence to professional responsibilities to ensure that ethical principles can be applied so widely that parents and children should be involved in cooperation. There are three main approaches used to consider ethics which can be seen in Table 1. as follows:

Table 1. Key Approaches in Ethical Considerations of Early Childhood Education

Ethical Approach	Description	Implications/Benefits	Challenges/Concerns
Individual Approach	Choose an approach that suits the individual development of each child so that the teacher tries to understand the needs and conditions of each child.	Helping teachers give more special and unique attention to each child according to the needs of the child.	It requires a deep understanding of each child's characteristics and more time to adjust. Sometimes it is difficult
Collaborative Approach	Parents and teachers work together to help the child, especially when making decisions about the child's health or behavior.	Creating a more stable learning environment for children by ensuring that what is taught at school and at home is aligned.	for parents to communicate well and be actively involved, especially in remote areas.
Reflective Approach	To ensure that the actions of teachers and principals are always in accordance with moral principles, teachers and principals actively consider the practices carried out.	Allows for continuous development in educational methods that can be adapted more to the needs and development of the child.	Lack of time for opportunities for deep reflection during a busy educational routine.

Implications of Professional Responsibility of Educators in the Face of Ethical Considerations

The application of such ethical considerations has direct consequences for teachers' professional responsibilities. Educators are not only required to carry out administrative and academic duties, but also to play the role of moral decision-makers in real-world situations. This requires teachers to have a high sensitivity to classroom dynamics and the ability to make decisions that are fair, proportionate, and in favor of children's welfare.

In this context, teachers reveal that they are often faced with dilemmas, especially when children show behavior that is not in accordance with expectations. However, instead of using a coercive approach, teachers choose a more empathetic and solution-oriented method. The results of interviews in the study show that there are several statements made by classroom teachers and also the principal of Dharma Wanita 2 Sawahan Trenggalek Kindergarten about the implications of educators' professional responsibilities in dealing with ethical development as follows:

"... we in the classroom often face unexpected situations. For example, there are children who suddenly refuse to participate in activities and become angry. At such a time, I have to think quickly. Is this child tired? Does he have any problems at home? So I didn't immediately reprimand or tell the child to sit quietly, but I approached him personally. I talked to him carefully, I gave him alternative activities that he might like more. This does take more time and effort, but I believe it is part of our responsibility as educators. We cannot just give instructions and expect all children to obey. We must be sensitive and responsive." (GK_02)

Meanwhile, the principal also plays the role of the institution's ethics director. In the interview, the principal described the school facilitating internal discussions between teachers to address specific cases, as well as supporting joint decision-making based on ethical principles:

"... as a principal, I not only supervise the learning process, but also ensure that teachers carry out their duties with ethical consideration. If there is a case of a child with special needs or a child who has a conflict with a friend, we discuss it together. I don't want teachers to feel alone in making decisions. So, we hold small discussion forums regularly, so that everyone can share their views and find the best solution. Our principle: every child is unique, every problem should be addressed humanely and professionally." (KS_02)

At Kindergarten Dharma Wanita 2 Sawahan Trenggalek, it can be seen that teachers pay close attention to professional responsibility not only as an administrative obligation, but also as a moral calling. Educators are required to think critically, reflectively, and work collaboratively to ensure the quality of ethical education.

The results of interviews and observations show that fulfilling the needs of children as a function of educators and maintaining good relationships with parents is the professional task of educators at Kindergarten Dharma Wanita 2 Sawahan Trenggalek so that to overcome complex situations, educators prioritize a discussion-based approach and fair settlement. The principal is also responsible for teaching teachers how to make the following moral decisions: (1) Collaborative decision-making between the teacher and the principal in dealing with ethical issues, especially those involving parents and children, (2) Child-friendly approaches implemented by teachers using a flexible learning approach that takes into account the child's unique needs, and (3) Parental involvement maintained

through relationships with parents through openness and transparency of communication to guarantee calm decisions.

The Importance of Ethical Development in Early Childhood Education

Ethics in early childhood education cannot be separated from character building. Educators realize that early childhood is a golden period to instill moral values that will later become the basis of children's behavior in the future. Therefore, learning strategies are designed not only to be cognitive-oriented, but also to explicitly integrate social-emotional and ethical aspects. The results of interviews in the study show that there are several statements made by classroom teachers and also the principal of Dharma Wanita 2 Sawahan Trenggalek Kindergarten about the importance of ethical development in early childhood education as follows:

"... children at an early age are very sensitive. If we as teachers are rude or inconsistent, children can immediately feel it and react. That's why we are taught to understand children thoroughly. For example, if the child does not want to participate in activities, I do not force them. I gave him a choice, I accompanyd, and I gave positive reinforcement. We also invite children to discuss, ask how they feel, and it's important for them to feel appreciated. We also often discuss with parents, so that the values we instill in school do not collide with those taught at home." (GK_03)

The principal emphasized the importance of integration between school values and family values so that children do not experience confusion of values. This is pursued through periodic communication forums:

"... we realize that ethics education cannot be done by schools alone. Parents are our main partners. Therefore, every month we hold informal meetings, where we discuss the values that are being focused on in school, and we ask parents to apply them at home as well. We also provide examples of ethical situations in daily life, so that parents have an idea of how to respond to their children wisely." (KS_03)

The development of ethics in schools is carried out through strategies that are integrated with daily activities, such as group discussions, meaningful stories, and reflective activities. Children are not only taught what is right, but are invited to understand why an action is considered good. Observations show that this approach succeeds in building children's moral sensitivity gradually. The results of interviews and observations show that the professional responsibilities of educators at Dharma Wanita 2 Sawahan Trenggalek Kindergarten include maintaining a balance between meeting children's needs, being an educator, and maintaining good relationships with parents to overcome complex situations, teachers prioritize a discussion-based approach and fair settlement. The principal is also responsible for teaching teachers how to make moral decisions.

Code of Ethics for Educators in Early Childhood Education

Understanding ethics at Kindergarten Dharma Wanita 2 Sawahan Trenggalek is very important for early childhood education because educators instill moral principles, and positive behavior in children from an early age. The findings of the study revealed that the implementation of the code of ethics by educators at Kindergarten Dharma Wanita 2 Sawahan Trenggalek is not only in the form of conceptual understanding, but has been embedded as a moral foundation that guides daily professional behavior. Teachers in this institution make ethical values part of their professional identity, so that the implementation of learning is not just an administrative obligation, but a moral action that involves integrity, example, and social responsibility.

Different from just 'ethical considerations' that are responsive to the situation, the application of the code of ethics is more normative and systematic. Educators do not wait for the emergence of dilemmas to act ethically, but actively form behavior patterns that are in accordance with moral standards in interacting with children, parents, and fellow teachers. This is reflected in the commitment to be an example for children in speaking, behaving, and solving problems.

The results of interviews in the study show that there are several statements made by classroom teachers and also the principal of Dharma Wanita 2 Sawahan Trenggalek Kindergarten regarding the code of ethics for educators in early childhood education as follows:

"... ethical development is very important for early childhood because it is a period of character formation. We often use stories, games, and group activities to instill values such as sharing, collaborating, and respecting others so that children's 'actions' are also culturally appropriate and don't forget to 'nguri-nguri budaya Jawa' through the introduction of a day of communicating with the language 'kerama'. Our behavior as teachers is seen directly by children every day. So we are aware that children will imitate what we do. Therefore, I cannot speak carelessly, or be harsh. For example, if a child is upset and angry with his friend, I don't immediately forbid or tell him to shut up, but I invite him to sit down and talk. I also show that I listen. We also get children used to greeting teachers, friends, and school staff in a friendly manner. We not only tell the rules, but also set an example. And all the teachers here agree that this is part of our code of ethics to be an example in deeds, not just words." (GK_04)

The code of ethics in this school also includes the principles of honesty and fairness in the treatment of children. In practice, teachers are required not to show favoritism, maintain professional secrecy, and avoid discriminatory assessments. This is reflected in the internal document of the Code of Ethics and Work Ethic for Early Childhood Teachers (2024) which explicitly states that "every child is treated as a unique individual who has an equal right to develop without comparison or pressure from educators."

The principal gave further explanation of the institution's commitment to the enforcement of the code of ethics:

"... at this school, we not only expect teachers to understand ethical values, but also to live by the code of ethics that we have collectively established. For example, we agree not to share a child's personal problems with other parents, not to talk openly about the child's

weaknesses, and not to make judgments that are judgmental. We also involve parents in this process, as we believe that trust is part of ethics. If there are ethical violations, we resolve them internally with a coaching approach, not punishment." (KS_04)

The results of observations carried out at Kindergarten Dharma Wanita 2 Sawahan Trenggalek, it can be seen that this code of ethics is implemented through various forms of activities, such as morning briefings, weekly teacher reflection journals, and code of ethics discussion sessions at monthly meetings. Educators are invited to not only understand moral principles theoretically, but also to evaluate how they have applied those values in real interactions with children. In classroom observations, for example, it was noted that teachers consistently avoided using negative labels against children who behaved deviantly, and opted to use a constructive narrative approach, such as: "Come on, let's think together about how to do better."

Data shows that ethics coaching at Dharma Wanita 2 Kindergarten is carried out systematically through direct teaching, habituation, and parental participation to help children understand and apply moral principles, teachers use various approaches, such as stories and discussions not just as written documents, but as a value system that is alive and internalized in all aspects of professional practice. Unlike the ethical considerations that arise when faced with dilemmas, the code of ethics serves as a normative guide that continuously influences the way teachers think, behave, and act in any situation. Parental participation is also very important to maintain these values. The results of the study showed several key patterns: (1) Interactive learning methods that teachers use to instill ethical values through stories, games, and discussions, (2) Habituation and role models of teachers providing examples of ethical behavior in daily life that encourage children to imitate, and (3) Collaboration between parents and institutions that allow parents to talk regularly with children to ensure ethical values are taught in schools..

4. Discussion

This research raises the central issue of ethical considerations and professional responsibilities of educators in early childhood education, which shows that ethics is not only an institutional norm, but also a daily practice that is internalized in the way teachers behave, respond, and make decisions at Dharma Wanita 2 Sawahan Trenggalek Kindergarten. The results of the study corroborate previous findings that emphasize that early childhood teachers operate in complex contexts where they must balance children's needs, institutional policy demands, and parental expectations, so that ethical decision-making cannot be separated from deep contextual considerations (Khulusinniyah, 2023; Safitri, 2022; Sunaryo & Fauziati, 2023)

Educators avoid imposing activities on children and opt for an approach centered on the child's autonomy and comfort. Ethical pedagogical practices in early childhood education involve the reflective awareness of teachers to understand the feelings and perspectives of children as individuals (Aisyah et al., 2021; Putra, Dianti, et al., 2025). However, the study goes a step further by highlighting that ethical decisions are not made individually by teachers alone, but rather are part of an institutional culture supported by principals, which encourages a process of collective discussion in dealing with dilemmas. This is the uniqueness of this research's contribution because it reinforces the importance of collective ethical decision-making in the learning community. This is in line with research that finds that ethical education based on character development is very important to shape the professionalism of early childhood educators (Alimron et al., 2023; Sariudin et al., 2021; Suciati et al., 2023). The results of these findings suggest that educators will be better able to handle ethical challenges in practice if ethical coaching is carried out in a structured and sustainable manner so that this includes addressing differences in children's cultural, religious, or social backgrounds.

Teachers not only carry out instructional roles, but also act as moral mediators in resolving children's conflicts, building open communication with parents, and maintaining the emotional well-being of students. Ethical competence is an inseparable part of the professionalism of early childhood education teachers (Aisyah, 2024; Magnesya et al., 2025). However, this study provides a sharpening that professional responsibility also includes the ability of teachers to make "situational ethical judgments" that cannot always be formulated in written guidelines, but require experience, moral intuition, and collaboration between educators. Educators may find it difficult to make the right decisions in situations that require moral considerations that require careful moral considerations or may even fall into bias in educators' treatment of children based on certain backgrounds so that if the code of ethics is used correctly, educators will build a foundation that will help professionals make better decisions when facing everyday problems in the field (Putra, Arifin, et al., 2025).

Teachers apply the code of ethics not only as a rule of behavior, but as the foundation for the formation of school culture. Teachers consciously maintain integrity, set an example, and make ethics part of daily habits, not just normative instruction. Many educators find it difficult to translate ethical principles into real practice due to bureaucratic and curricular pressures (Amarisa et al., 2023; Budoyo et al., 2024; Nidia Rahayu Trisnanti, 2023). In the context of this school, on the other hand, there is structural support and collective commitment from all school residents to make ethics an operational dimension of education. In fact, school principals play an important role as the guardian of the moral compass of the institution, a role that has not been discussed in depth in the literature on early childhood education ethics in Indonesia.

The use of a single case study approach in this study with dominant data comes from interviews and observations. Although this approach provides a depth of understanding of the local context, limitations arise in the

ability to generalize results to other institutions with different social and cultural conditions. In addition, due to the nature of the data that relies heavily on the subjective narratives of teachers and principals, the possibility of social desirability bias is inevitable, namely the tendency of informants to deliver answers that are considered ethically appropriate. Nevertheless, the results of this study contribute significant theoretical and practical insights. Other schools can adopt this approach by first establishing an internal understanding of the meaning of ethics, providing a forum for collective reflection, and drafting ethical policies that are applicable and contextual

5. Conclusion

Based on the results of research conducted at Dharma Wanita 2 Kindergarten Sawahan Trenggalek, it can be concluded that ethical considerations in early childhood education are a very crucial element and must be understood and applied consistently by every educator as part of their professional responsibilities. This research explicitly answers the objectives and formulation of the problem proposed, namely how educators consider ethical aspects in learning interactions, as well as how professional responsibility is articulated in dealing with dilemmatic situations in the PAUD environment. The findings show that educators actively consider children's unique needs and emotional states, maintain parental involvement through open communication, and make decisions based on moral principles that are executed in a reflective and collaborative manner. The success of this ethical practice is not only supported by the understanding of individual teachers, but also by the leadership of the principal who supports a culture of ethics and collaboration between stakeholders. The implementation of the code of ethics is not only a guideline for behavior, but also forms a professional identity of educators who are able to provide a fair, humane learning atmosphere, and are in favor of the welfare of children as a whole.

The policy implications of these findings are very important for the preparation of the curriculum and training of early childhood education teachers at the national and regional levels. The early childhood education curriculum needs to explicitly include courses or modules on professional ethics that are not only theoretical, but also applicable and contextual with real cases faced in the field. In addition, continuous training for PAUD teachers who have worked also needs to be focused on strengthening reflective skills and ethical decision-making, as well as facilitating regular professional ethics discussion forums in each institution. Early childhood education institutions are advised to build a mentoring and ethical supervision system involving school principals, so that teachers do not feel alone in facing moral challenges in teaching practice. Regulatory support is also needed in the form of operational guidelines for the code of ethics that can be adopted by educational units, including a reporting system and periodic evaluation of its implementation.

The limitation of this study lies in the limited scope of the location, which includes only one school with certain social and cultural characteristics, as well as informants who are mostly from relatively uniform genders and ages. This indicates that the results of the study cannot be generalized widely. Therefore, follow-up research is strongly encouraged with a multi-site approach and using mixed methods involving more variation of geographic area, socioeconomic background, and type of PAUD institution. Quantitative research with large-scale surveys can also support the formation of more representative evidence-based public policies, especially in terms of the development of national standards of professional ethics for early childhood education teachers as well as the formulation of training and recertification policies for educators based on moral integrity and ethical responsibility.

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