

ACADEMIC FRAUD BEHAVIOR OF ACCOUNTING STUDENTS IN HIGHER EDUCATION ON SUMATERA ISLAND

Deliana Deliana
Politeknik Negeri Medan
Jl. Almamater No.1Medan
+62 813 2290 5824
delianatar@polmed.ac.id

Dina Arfianti Siregar
Politeknik Negeri Medan
Jl. Almamater No.1, Medan
+62 813 7098 3375
Dina.siregar@polmed.ac.id

Cut Nizma
Politeknik Negeri Medan
Jl. Almamater No.1, Medan
+62 85262513413
Cut.19630816@polmed.ac.id

ABSTRACT

Students who behave honestly are expected to be able to become a generation of people who are reliable and dignified. In fact, not all students have honest behavior, and there are still student behaviors that are not in accordance with applicable ethics and regulations. In Indonesia, academic fraud also occurs both by students and lecturers / teachers and even prospective professors. The purpose of this study was to find out how academic fraud was committed by students caused by pressure, opportunities and rationalization. Population was all accounting students at state universities on the island of Sumatra, while the sample was 7th semester accounting students. Data collection was carried out using google forms, questionnaires were returned and completed as many as 127. This research uses descriptive analysis. The results showed that the level of academic cheating behavior of accounting students at the State University on the island of Sumatra is low, this shows that students on average do both personal and group assignments well and rarely take quotes from other people's writings without including the author's name, at the time of implementation exams, the average student rarely cheats. Students are quite depressed by the assignments given by the lecturers quite a lot and are quite difficult, the graduation standard that must be achieved is quite high, this causes students to continue to learn to get a graduation standard. Students have enough opportunities to commit academic cheating, this causes the plagiarism check on student assignments not yet fully adequate, lecturers have not completely changed the pattern of student assignments in different groups, so there is a possibility or opportunity to copy paste the results of other groups' work, the low level of prevention done by the lecturer on cheating done at the test, and students are in an environment that cheats during teaching and learning activities. Besides that students feel cheating behavior is something that naturally occurs among students, to get good achievements, or meet graduation standards.

CCS Concepts

•*Fraud* → *academic cheating behavior* →*Database management system* •*Computing methodologies* → *questionnaires and high performance.*

Keywords

Academic cheating behavior, pressure, opportunity

1. INTRODUCTION

Academic cheating is a problem that occurs in the world of education wherever located and academic cheating behavior can

potentially damage the image and expectations of the community towards college graduates [13]. Students who behave honestly are expected to be able to become a generation of people who are reliable and dignified. In fact, not all students have honest behavior, and there are still student behaviors that are not in accordance with applicable ethics and regulations, such as taking dishonest actions during an exam or making scientific assignments by quoting the opinions of others but not including them as quotations. Another fraud that can occur is by falsifying signatures to achieve a desired goal. Cheating behavior can be considered as a form of academic dishonesty [7], in other words it can be referred to as academic cheating.

In Indonesia, academic fraud also occurs both by students and lecturers / teachers and even prospective professors. One of the academic frauds occurred in junior secondary education, where there was a case of cheating on the implementation of UNBK in one of the junior high schools, who worked on the questions were teachers, while students pretend to do it (tirtoid (2019). Academic cheating is also done by lecturers, where lecturers commit plagiarism to get a professor degree at one of the tertiary institutions and get sanction of demotion and rank (Merdeka.com.2014) and other cases of academic fraud are plagiarism committed by a local government official who completed education to earn a Doctorate degree (CNNIndonesia.com 2017).

Fraud can be caused by pressure which is a motive for cheating, there is an opportunity to commit fraud and is not detected, furthermore is rationalization which is an assumption that fraudulent behavior is a behavior that can be generally accepted[1]. This is in line with Bolin [4] who said that cheating behavior can occur when someone gets the opportunity / opportunity to cheat to have a rationalization / justification for cheating behavior [4]

Research on academic cheating has been widely carried out, testing the effect of the Diamond Fraud Dimension on Academic Fraud Behavior in UB Accounting Masters students and the results show that pressure, opportunity and rationalization have a positive effect on student academic cheating behavior [11].

A similar study was also conducted by Becker [3] who tested the student cheating model by using fraud triangle, the results showed that pressure, opportunity and rationalization influenced academic cheating. Furthermore examined the academic cheating behavior of accounting students at state universities in North Sumatra and the results showed that accounting students had high pressure in the teaching and learning process and they also had the opportunity to commit fraud but on average they

had behaviors cheating is still low, and also has good intentions not to behave fraudulently, this can be seen from the attitude of students who want lecturers to explain the rules so that students do not apply cheating and they also expect lecturers to give sanctions for students who cheat [6].

The issue of academic cheating is a very important issue to be discussed, considering the college is an institution that is expected to produce graduates who have competence, character, morals and honesty, so that they can become successors who are able to build a better nation of Indonesia. The purpose of this study was to determine how the academic cheating behavior of accounting students at the State University in Sumatra Island.

2. THEORETICAL REVIEW

2.1 Academic Fraud

Academic fraud is unethical behavior committed by students including violations of the rules that apply in completing assignments or examinations in a way that is not honest [8]. Furthermore that fraudulent behavior can be considered as a form of academic dishonesty: a way to present other people's academic work as something that interferes with the process of learning and evaluation, a fraudulent way to achieve grades, accompanied by the risk of detection and punishment [7].

2.2 Pressure

Pressure is a situation where cheating is felt necessary to be done by someone [1]. Pressure occurs because they want to show achievement (self-esteem) or because of pressure from parents, but it can also be caused by assignments in the classroom felt very difficult, students feel unable to meet the specified graduation standards without cheating in doing their duties, the exams are too difficult, and students have not been able to divide their time between lectures and activities [3]. Pressure can also occur due to parents' expectations, achieving a high GPA for scholarships.

2.3 Opportunity

Opportunity is a situation when someone has a combination of situations and conditions that allow cheating [1]. There are several causes that can increase opportunities for fraud in an organization, namely: lack of supervision, inability to assess the quality of performance, failure to discipline perpetrators of fraud, lack of access to information, ignorance, apathy, and inability as well as lack of examination [1].

2.4 Rationalization

Rationalization is a justification for a mistake and justifies itself that the error can be accepted [8]. The rationalization carried out in committing academic fraud is based on the assumption that other people have committed fraud so that someone thinks he may also do it [11].

3. Research Methods

The variables used in this study are the pressure, opportunity, rationalization and academic fraud variables. Academic fraud behavior variables, pressures and opportunities are measured using the concept of Becker [3] which is also used by Annisa Fitriana and Zaki Bharidwan [8]. Academic fraud variables consist of cheating done to complete assignments, cheating in working on group assignments, cheating in examinations. The pressure variable consists of, assignments in the classroom are

too difficult and too many, students feel unable to meet the graduation standards set without cheating in doing their assignments, exams are too difficult, students cannot manage time properly due to activities outside of lectures. Opportunity variables consist of teachers not checking for plagiarism incidents, teachers not changing the pattern of assignments or examinations given to different groups of students, students observing their environment are also involved in cheating, teachers do not prevent fraud.

The population in this study were all accounting students at the State University in Sumatra Island. Sample selection was carried out by random sampling of 7th semester students, returning questionnaires and 127 questionnaires were processed. Data collection was carried out by distributing questionnaires to 7th accounting students, questionnaires were distributed by using google form. The analysis used is descriptive analysis.

4. RESULTS AND DISCUSSION

4.1 Results

Table 1. Recapitulation of Respondents Response to Academic Fraud Behavior

No	Question	Respondent Response Score					Percentage	Average Score	Category
		1	2	3	4	5			
Fraudulent Behavior									
1	In your personal duties, you copy and paste from a friend's work	26	47	45	8	-	46%	2,28	Low
2	In doing your personal assignments take a quote from someone else's writing without including the author's name on your assignment	39	35	38	11	3	45%	2,24	Low
3	In doing your group assignments, you don't participate	93	24	4	2	3	28%	1,40	Low
4	In doing the assignment your group copy and paste from a friend's work	61	47	17	1	-	33%	1,67	Low
5	In doing your group assignments you take other people's quotes and writings without including the author's name on your assignment	44	42	30	8	2	41%	2,06	Low
6	At the time of the exam, you are cheating from a friend's job	37	60	28	1	-	39%	1,94	Low
7	At the time of the examination, you are cheating from personal notes or cheat notes (small paper)	57	49	17	3	-	35%	1,73	Low
Total							38%	1,90	Low

Based on the table above, it can be seen the percentage of the total score of respondents' responses to the cheating behavior variable is 38% with an average score of 1.90. This means that the low academic cheating behavior by accounting students at the State University in Sumatra Island.

Table 2. Recapitulation of Respondents' Responses to Pressure Variables

No	Question	Respondent Response Score					Percentage	Average Score	Category
		1	2	3	4	5			
Pressure									
8	What do you feel, the assignments given by the lecturer (many)	-	8	42	61	15	73%	3,65	Medium Enough /
9	What do you feel, the assignment given by the	-	14	70	36	6	65%	3,26	Medium Enough /

lecturer (difficult)									
10	What do you think about your graduation standards	16	48	52	8	2	49%	2,46	Medium / Enough
11	What do you think about the exam given by the lecturer	-	11	66	41	8	67%	3,36	Medium / Enough
12	Do you have a busy schedule outside of campus that affects your time management	5	57	39	18	7	54%	2,72	Medium / Enough
Total							62%	3,09	Medium / Enough

Based on the table above, it can be seen the percentage of the total score of respondents' responses to the pressure variable is 62% with an average score of 3.09, into the medium or sufficient category.

Table 3. Recapitulation of Respondents Response Opportunity Variables

No	Question	Respondent Response Score					Percentage	Average Score	Category
		1	2	3	4	5			
Opportunity									
13	Do lecturers check plagiarism on your assignment	4	26	52	36	8	63%	3,14	Medium / Enough
14	The lecturer changes the pattern of student assignments to different groups	2	31	46	36	11	64%	3,18	Medium / Enough
15	Lecturers take precautions against cheating when you test	41	61	18	3	3	39%	1,94	Low
16	According to your observations, your environment is committing academic fraud during the learning process	8	36	42	36	4	59%	2,94	Medium / Enough
Total							56%	2,80	Medium / Enough

Based on the table above, it can be seen the percentage of the total score of respondents' responses to the opportunity variable is 56% with an average score of 2.08, into the medium or sufficient category.

Table 4. Recapitulation of Respondents' Responses to Rationalization Variables

No	Question	Respondent Response Score					Percentage	Average Score	Category
		1	2	3	4	5			
Rasionalisasi									
17	Do you think the lecturer should provide sufficient explanation about the rules for dishonest behavior in lectures.	6	4	1	2	-	32%	1,62	Low
18	In your opinion, the lecturer should give strict sanctions to students involved in cheating	6	3	2	3	1	35%	1,77	Low
19	In your opinion, the Study Program should detect fraud behavior	4	4	2	3	1	37%	1,87	Low
Total							35%	1,75	Low

Based on the table above, it can be seen the percentage of the total score of respondents' responses to the rationalization variable is 35% with an average score of 1.75, into the low category.

4.2 Discussion

The percentage of the total score of respondents' responses to the variable academic cheating behavior was 38% with an average score of 1.90. This means that the low academic cheating behavior by accounting students at the State University in Sumatra Island. The low academic cheating behavior can be seen from the score of each questionnaire statement answered by the respondent, where in doing personal assignments, students

rarely even copy and paste from a friend's work, and rarely or even never take a quote from someone else's writing without including the author's name. This means that students work on their personal assignments from the results of their own efforts, and are supported by other theories cited by including the author's name. In addition, in working on group assignments, students jointly work on them. They never don't participate in working on and completing group assignments. On average each student will participate jointly in completing group assignments. Students also work on group assignments with the effort of each group itself, without copying past the work of other group assignments and still including the author's name from the existing quotations. As for the implementation of the exam, the average student rarely or even never cheated from a friend's work or a cheat sheet from a personal note.

The percentage of the total score of respondents' responses to the pressure variable was 62% with an average score of 3.09, included in the moderate or sufficient category. This means that students feel quite pressured by campus activities, assignments from lecturers, and exams. This can be seen from the average answers of respondents who answered that the assignments given by lecturers were quite a lot and quite difficult, the graduation standard that had to be achieved was high enough to make students feel depressed, therefore it was likely they would rely on all efforts to cause cheating in order to meet graduation standards. In addition, the exam questions given are quite difficult, so that it makes students are required to have to be actively practicing continuously to be able to meet graduation standards, as well as enough activities outside campus that can affect student time management.

The percentage of the total score of respondents' responses to the opportunity variable was 56% with an average score of 2.08, included in the moderate or sufficient category. This means that students have enough opportunities to commit academic cheating, because by checking plagiarism on student assignments is not fully adequate or included in enough categories, lecturers have not completely changed the pattern of student assignments in different groups, so there is a possibility or opportunity to copy paste the results other group work, the low level of prevention done by lecturers for cheating done during exams, as well as students in an environment that is quite cheating during teaching and learning activities.

In rationalization, it is found that the low contribution of lecturers to provide sufficient explanation about the rules of dishonesty behavior in lectures, so that it can cause students to do something without predicting the consequences. In addition, lecturers do not provide strict sanctions for students involved in cheating, and the absence detection of cheating behavior by the study program.

5. CONCLUSION AND SUGGESTION

5.1 Conclusion

The level of academic fraud behavior of accounting students at the State University on the island of Sumatra is low, this shows that students on average do both personal and group assignments well and rarely take quotes from other people's writings without including the author's name, at the time of the exam, on average average students rarely commit fraud. Students are quite depressed by the assignments given by the lecturers quite a lot and quite difficult, the graduation standards that must be achieved are quite high, this causes students to continue to learn

to get a graduation standard. Students have enough opportunities to commit academic cheating, this causes the plagiarism check on student assignments not yet fully adequate, lecturers have not completely changed the pattern of student assignments in different groups, so there is a possibility or opportunity to copy paste the results of other groups' work, the low level of prevention done by the lecturer on cheating done at the test, and students are in an environment that is quite cheating when teaching and learning activities. Besides that students feel cheating behavior is something that naturally occurs among students, to get good achievements, or meet graduation standards.

5.2 Suggestion

The accounting study program at the State University in Sumatra Island in order to provide soft skills to students and for subsequent researchers to develop research with different indicators and places. For the next researcher, it is recommended to research the same topic using different measurements.

6. ACKNOWLEDGMENTS

The authors grateful to the director Polytechnic State of Medan for their support.

7. REFERENCE

1. Albrecht W. Steve.et.al. 2012. *Fraud Examination*. Fourth Edition. South Western: USA
2. Artani Ketut Tri Budi. 2018. *Academic Fraud Behavior Among Students in Accounting Diploma Program: An Empirical Study in Bali*. KnE Social Sciences, pages 37–45.
3. Becker, J. Coonoly, Paula. L., and J. Morrison. 2006. *Using The Business Fraud Triangle to Predict Academic Dishonesty Among Business Students*. *Academy of Educational Leadership Journal*. Volume 10.No. 1. 37-34
4. Bolin, A.U. 2004. *Self control, Perceived Opportunity and Attitudes as Predictors of Academic Dishonesty*. *The Journal of Psychology*. 138 (2). 101-114.
5. Buckley. 1998. *An Investigation into The Dimensions of Unethical Behavior*. *Journal of Education for Business*. 73. p. 284-290
6. Deliana, Abdulraman, Nursiah. 2017. *Academic Fraud Behavior at State Universities in North Sumatra*. *Proceedings of the National Symposium on Accounting and Business at Widyatama University*.
7. Farnesea Maria Luisa, Carlo Tramontanob, Roberta Fidaa, Marinella Paciello. 2011. *Cheating Behaviors in Academic Context: Does Academic Moral Disengagement Matter?* *Procedia - Social and Behavioral Sciences* 29 (2011) 356 - 365. Published by Elsevier Ltd
8. Fitriana Annisa, Zaki Baridwan. 2012. *Student Academic Cheating Behavior Accounting: Dimensions of the Fraud Triangle*. *Journal of Multiparadigm Accounting JAMAL*. Volume 3 Number 2. Page 161-331
9. Hendriks, B. 2004. *Academic Dishonesty : A study In The Magnitude Of And Justifications for Academic Dishonesty Among College Undergraduate And Graduate Students*. New Jersey : Rowan University
10. Lewellyn, Patsy G, and Linda C. Rodriguez. 2015. *Does Academic Honesty relate to Fraud Theory? A Comparative Analysis*. *American International Journal of Contemporary Research* . Vol.5 No. 3 June 2015 , 1-6
11. Murdiansyah Isnani, Made Sudarma, Nurkholis. 2017. *Effect of Diamond Fraud Dimensions on Academic Fraud Behavior (Empirical Study of Master of Accounting Students of Brawijaya University)*. *Actual Accounting Journal* Vol. 4, No. 2 June 2017, pp. 121-133
12. Nurkhin Ahmad, Fachrurrozie. 2018. *Analysis of the Effect of the Diamond Fraud Dimension on Academic Fraud Behavior of Unnes Accounting Education Students*. *Liabilities Journal of Accounting Education*, Volume 1. No.1 April 2018 (1-12).
13. Purnamasari Desi. 2013. *Factors Affecting Academic Cheating on Students*. *Educational Psychology Journal EPJ 2 (1)* .http://journal.unnes.ac.id/
14. When, M.M. 2012. *A Longitudinal study of accounting students ethical judgment making abilities*. *Accounting Education: An International Journal*, 21 (3): 215-229
15. Sagoro Endra Murti. 2013. *Pensinergian Students, Lecturers, and Institutions i Prevention of Academic Student Fraud in Accounting*. *Indonesian Accounting Education Journal*, Vol. XI, No.2, 2013 p. 54 - 67.
16. Whitley, B.E. and Keith Spiegel P. 2002. *Academic Dishonesty An Educator's Guide*. Lawrence Erlbaum Associates. Publisher. Mahwah, NJ Williams. M.S. and W.R. Hosek 2003. *Strategic For Reducing Academic Dishonesty*. *Journal of Legal Studies Education*. 21. p.87