

BUSINESS STUDENTS' PERCEPTION OF ACADEMIC FRAUD AND FRAUD IN THE WORKPLACE

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ABSTRACT

This study aims to analyze the relationship between the perception of students about academic fraud with job fraud. This research was conducted in the year 2021 on students from the Department of Accounting and Business Administration of Padang State Polytechnic. The results of this study indicated that there was a difference between academic fraud and students' perceptions regarding fraud at work. This study also found that there was no correlation between students' academic fraud involvement in college and their perception of job fraud. This showed that students knew and realized that acts of fraud at work were unethical even though they did academic fraud in college. This research could be referred to as input for policymakers, particularly in universities, regarding student academic fraud control.

INTRODUCTION

Several large companies in the world drew huge attention because of ethical scandals in their financial reporting. At the end of 2001, Enron came to light when it was revealed that the company had committed systematic, institutionalized and creatively planned accounting fraud. Fraud in financial reporting also occurred at WorldCom. The world's largest telecommunications company was found guilty in 2003 due to committing fraud in its financial statements by hiding declining earnings to maintain share prices.

Fraud and corruption are categorized as white-collar crimes (ACFE). White collar crime is defined as an act of fraud committed by someone who works in the government sector or the private sector, which has a position and authority that can influence a policy and decision (Ramdani, 2016). This type of violation is closely related to the level of education and power (Winardi et al., 2017). An important question about this high-profile financial scandal is about the profile of actors involved in business practices that violate the law (Winardi et al., 2017).

Although there are already some laws that cover all fraudulent activities, and various policies and efforts the government has taken to eradicate corruption, in reality until now the efforts have not been sufficient to prevent corruption. Educational institutions are one of the institutions that play an important role in preventing corruption. Education is the knowledge, skill, and habit of a group of people who are passed down from one generation to the next through teaching, training or research (Dharmawan, 2014). Education has a major effect on improving the quality of human resources because education is used as means to improve talent, ethics, character and all aspects of human life (Apriani, 2017). Formal education is accepted from elementary school to college.

Higher education is certainly expected to be able to produce qualified, knowledgeable, and moral professionals both related to moral and professional ethics (Fitriana, 2012). However, the phenomena that occur in various universities are now quite threatening to the education world because there are many academic fraud practices (Apriani, 2017). The phenomenon of academic fraud is an important issue to be investigated (Ismail, 2017) because this phenomenon has become a problem in most countries in the world.

Several studies have found high levels of academic fraud committed by students (Lin, 2007; MA, 2013; Purnamasari, 2013; Sukmawati, 2016; Apriani et al., 2017; Winardi et al., 2017; Herdian & Wulandori, 2017). This phenomenon is indicated by the research conducted by Lin

(2007), which states that 61.72% of Taiwanese students have participated in conducting academic cheating once or more on their campus. Research conducted by Ma et al. (2013) found that 83% of Chinese students admitted to academic fraud. Research at one of the state universities in Indonesia, Winardi et al. (2017) found that 77.5% of accounting students claimed to have done academic fraud. In another study, Herdian and Wulandori (2017) found students who cheated on the situation of doing assignments as much as 53%, the situation of mid-semester examinations was 25% and the situation at the end of semester examinations was 22%.

Research conducted by Purnamasari (2013) found that the level of academic fraud that occurred in Unnes students in 2010 was still high. Research conducted by Sukmawati (2016) found that students majoring in Islamic counselling at the 2013/2014 Faculty of Ushuludin Adab and Da'wah still have many academic cheats. Research conducted at the University of Ganesha Education, Apriani et al. (2017) found that students majoring in Accounting undergraduate programmes also conduct academic fraud.

Cheating is addictive, meaning that after a student has managed to cheat in several academic contexts, the urge to continue can become addictive (Schiming, 2013). Cheating practices that are often carried out include small notes on paper or cellphones (Becker et al., 2006), copy-pasting from the internet (Nursalam et al., 2017), working with friends during exams, plagiarism and data forgery (Sagoro, 2013). The practice of cheating that occurs is caused by two factors, namely student habits in rationalizing academic honesty and feeling the opportunity to do academic cheating (Bolin, 2004). Academic cheating practices are influenced by factors that come from within students and from the outside environment (Sagoro, 2013). In line with Sagoro's research (2013), Nursalam (2013) also explained the factors that influence academic cheating. Academic cheating according to Nursalam (2013) comes from internal and

external factors of the students themselves. Herlyana (2017) explained that religiosity and spirituality are factors that influence student academic cheating. The higher the religiosity, the lower the academic cheating that occurs, the higher the spirituality, and the lower the student cheating that occurs.

Cases of ethical scandals in some of these companies are often associated with the accounting profession. In carrying out their roles, accountants do require high integrity, so the process of forming integrity needs to be carried out early on. The phenomenon of financial scandals committed by accountants is also associated with academic fraudulent behaviour committed by students. Many ethical scandals that occur in the accounting and business world also indicate the need for ethical behaviour for students of economics and business (FEB), especially accounting, as prospective accountants and business leaders in the future. Previous research has analyzed various determinants of student academic fraud (Ma, 2013). However, research that investigates the correlation between academic fraud committed by students during college and the tendency to commit fraud at work is still relatively limited. The correlation between academic fraud and job fraud is a very important aspect to be studied, especially in the fields of economics and accounting.

Academic dishonesty problems have been widely discussed by researchers who have an interest in academic dishonesty all around the world. Academic integrity is honesty in all matters related to the academic environment. The multiple environments include the teaching-learning process, abilities, values and the discovery of new knowledge. Most common in the application of academic integrity is the prohibition of cheating behaviour, acts of plagiarism in writing assignments, or falsifying documents for institutions. Academic integrity is the basic value of all educational activities. Academic dishonesty is a violation of academic integrity.

This study aims to test whether there is any difference in student perceptions of academic fraud committed in the classroom and their perception of job fraud. This study also investigates the correlation between academic fraud and perceptions of committing fraud in the workplace. This research is expected to contribute to the development of science by providing empirical evidence about the correlation between academic dishonesty and the tendency to commit fraud at work. In addition, this research will also give a practical contribution to the economics and accounting education field about the importance of building ethical culture since college.

LITERATURE REVIEW

Academic Cheating

Academic cheating (academic fraud) can be defined as a way and action taken with an intentional element to achieve a goal (good result) that comes from dishonest behaviour so that there is a difference in understanding or evaluating something (Santoso, 2015). According to Nurslam et al. (2013), academic cheating is unethical behaviour that is done intentionally by students including violations of the rules in dishonestly completing an assignment or exam, cheating, plagiarism, stealing and falsifying something related to academics. So, academic cheating is a behaviour or action that is intentionally carried out by students to get an academic success, such as a high Achievement Index (IP), passing easily, and completing the subject easily.

Cheating behaviour according to Nursalam et al. (2013) is like imitating a friend's work, asking friends directly while working on tests/ examinations, carrying notes on paper, on limbs or clothes when entering the exam room, receiving dropping answers from outsiders, looking for leaks questions, exchanging or doing assignments with friends, asking others in completing class assignments or paper writing assignments, and taking home tests.

Forms of Academic Cheating

The forms of academic cheating that are often carried out by students include cheating, plagiarism, falsification of data, inappropriate cooperation, opening books at the time of examination, and seeing mobile phones at the time of the exam.

1. Cheating

Cheating is an act of cheating in doing something to get recognition for the results of his work (Riyanti, 2015). One factor that allows cheating is "opportunity" (Astuti et al., 2016). The greater the opportunity, the greater the opportunity for students to cheat. Copying other people's answer sheets is a form of cheating by students (Sagoro, 2013; Lin, 2007). Copy other people's answer sheets by looking at the answers of friends next to, front, or back. In addition to copying the answers of others, seeing "talisman" (in the form of writing on small paper, limbs, tables or writing in the eraser) is a form of cheating.

2. Plagiarism

According to the KBBI, Plagiarism is the taking of essays (opinions and so on) of others and making it appear as if it is an essay (opinion and so on) itself, for example publishing a written work of another person on its behalf; plagiarism. According to Sagoro (2013), plagiarism is (1) using other people's words or ideas without mentioning the person's name. (2) do not use the word quotation when working on reports, papers taken from the internet, magazines, newspapers and others.

3. Data forgery

Data forgery for example makes scientific work but uses invalid data or uses fictitious data (Sagoro, 2013). Data falsification can also be done by filling out the questionnaire itself when conducting research, and falsifying student identity (year of birth or status).

4. Inappropriate Cooperation

According to Sagoro (2013) cooperation is not according to its purpose, when students are given group assignments but only one student makes the assignment and the others just wait for the answer. This is supported by research conducted by Lin (2007), in this study said 48.8% of Taiwanese students were less cooperative in working on group assignments. Another example is when given individual assignments but do them together.

5. Open the Examination Book

Opening a book when an exam is a form of academic cheating carried out by students when the exam is in progress. Students try to open books when the questions given by the lecturers are difficult categories so they cannot work and students do not have access to see the work of friends who are nearby (Sagoro, 2013).

6. Seeing Mobile Phones During Exams

Another form of cheating is using electronic aids, such as mobile phones to browse exam answers (Murdiansyah et al., 2017). When the student feels the answers given must be in accordance with the book (textbook) or real, this is what encourages students to find answers on the internet via mobile phones (Murdiansyah et al., 2017).

Theory of Planned Behaviour (TPB) introduces three individual factors that influence the intention to do academic cheating, namely attitudes, subjective norms and behavioural control. An attitude is an act or good behaviour of someone in doing something. Attitude according to Riyanti (2015) is the degree of a positive or negative assessment of individuals towards a behaviour. In Wijayanti and Putri's research (2016) subjective norms relate to one's perception of the views of those around him (for example, family and friends) about academic cheating

and can influence the person to do academic fraud. Behavioural control according to Riyanti (2015) is an individual's perception of the ease or difficulty of carrying out a behaviour. When a student feels that academic cheating is easy and profitable to do both in carrying out assignments and in doing exams, it will shape students' intentions to commit cheating in doing assignments or doing exams (Wijayanti & Putri, 2016).

Hypotheses Development

Research conducted by Lawson (2004) explains that there is a very strong correlation between the tendency of students to engage in dishonesty in an academic environment and their attitudes towards such behaviour at work. Students who cheat on exams or copy other people's assignments/ papers are likely to tolerate the need for unethical behaviour in the workplace. The result of research conducted by Lawson (2004) is also in line with research done by Ma (2013) which shows that there is a strong correlation between the tendency of students to engage in dishonest behaviour in the academic environment and their attitudes towards such behaviour in the

business world. It was found that students did not feel upset or disappointed with fellow students who cheated and copied others' assignments/ papers. A high level of tolerance for academic dishonesty can lead to more students committing academic fraud, so that belief about unethical behaviour can spread at work. Thus, the following hypotheses are developed:

H₁: There are differences in students' perception of academic fraud and job fraud.

H₂: There is a correlation between students' perception of academic fraud with the possibility of committing job fraud at work.

METHODOLOGY

This research is conducted in 2021 on students from the Department of Accounting and Business Administration of Padang State Polytechnic, Indonesia. Data are collected using a questionnaire distributed online via Google Form with 446 respondents as samples. There are 2 variables in this study, namely academic fraud and student perception of job fraud.

Table 1 Operational variables

Variable	Question items	Measurement	Source
Academic Fraud (X)	1. Have you ever cheated on an exam? 2. Have you ever committed plagiarism (taking other people's work without citing the source) when doing assignments/ exercises?	This variable is measured by the Likert scale: 1 = Never 2 = Rarely 3 = Ever 4 = Often	Ma (2013)
	3. Do you feel upset/ disappointed if you know someone else is doing fraud (cheating)? 4. Do you feel upset/ disappointed if you know someone else is plagiarizing?	This variable is measured by the Likert scale: 1 = Very not disappointed 2 = Not disappointed 3 = Disappointed 4 = Very disappointed	Ma (2013)

<p>Job Fraud (Y)</p>	<p>1. It is okay to lie/ provide incorrect information to the employer when applying for a job.* 2. It is permissible to use fake usernames or other people’s usernames to use the internet or open applications.* 3. The use of insider information when buying and selling shares is considered unethical behaviour. 4. In general, businesspeople act ethically. 5. To be successful in your future career, you must be willing to lower your ethical standards.* 6. To create a good business, good ethics are also required. 7. In your opinion, you have good ethics.</p>	<p>This variable is measured by the Likert scale:</p> <p>1 = Strongly disagree 2 = Disagree 3 = Agree 4 = Strongly agree</p> <p>Questions marked with * are negative questions, so the scale is:</p> <p>1 = Strongly agree 2 = Agree 3 = Disagree 4 = Strongly disagree</p>	<p>Ma (2013)</p>
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The data analysis method in this study consists of descriptive statistics analysis, data quality tests (validity and reliability), and hypothesis testing which is divided into paired sample t-test and correlation test (Pearson product-moment).

RESULTS

This research is conducted on 446 students of the Department of Accounting and Business Administration, Padang State Polytechnic. The first objective of this research is to examine whether there is a difference between academic fraud and students’ perceptions of fraud at work. The result of paired sample t-test shows that there are differences in academic fraud committed by students while in college with their perceptions of fraud in the workplace. This shows that students think that academic fraud is different from their perception of job fraud. When students are involved in academic fraud during college, it does not mean they will justify cheating when they enter the workforce. The results of this study are in line with Ma (2013) who states that there is a difference between students’ attitudes in an academic environment and

attitudes concerning unethical behaviour in a non-academic environment. The results of this study are supported by the Theory of Planned Behaviour (TPB) developed by Ajzen and Fishbein (1980) which states that there is a difference in student belief/ perception of the importance of ethics at work. Hence, it is interpreted that students who are involved in academic fraud will have different ethical perceptions after they work. TPB states that behaviour is formed by intention which is influenced by attitude towards behaviour, subjective norms and perceived behavioural control. Therefore, students who have cheated in an academic environment would tend to have different attitudes/ beliefs at work.

The second objective of this study is to analyze whether there is a correlation between academic fraud and students’ perception of job fraud. This study finds that there is no correlation between students’ perceptions of academic fraud and the probability of committing fraud at work. This shows that the perception of students involved in academic fraud does not correlate with their likelihood of doing fraud at work. Students are aware and assume that behaviour in an academic environment should not be applied at work.

Table 2 Results of difference test and correlation test

Test	Variable	Sig	Information
Difference Test	Academic fraud vs job fraud	0.0000	H ₁ is accepted: there is a difference between academic fraud committed by students and their perception of committing fraud at work.
Correlation Test	Academic fraud with job fraud	0.261	H ₂ is rejected: there is no correlation between academic fraud and perception of job fraud.

CONCLUSION

This study aims to examine differences in students' perceptions of academic fraud and fraud at work and test the correlation between the two things. The results of this study indicate that there is a difference between academic fraud committed by students and the perception of committing fraud at work. This implies that students understand that job fraud is an unethical thing even though they committed academic fraud during college. The results of this study are in line with Ajzen's Theory of Planned Behaviour (1980). This theory states that a person's belief/ perception can change at any time through experience or information received. The process leads to the formation of new beliefs within the individual. Accordingly, students who tend to be involved in academic fraud would later adopt a new belief/ perception of not getting involved in committing any fraud at work.

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