

Reasons For Accounting Students To Commit Academic Fraud: Qualitative Interview Studies

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Abstract

This article focuses on the reasons for accounting students to conduct academic fraud and how the influence of religiosity and culture on academic fraud. A qualitative study was conducted on students and lecturers from a university in central java and southeast sulawesi which consisted of six in-depth interviews. Analysis of qualitative inductive content is used to analyze data. Document analysis has been carried out to provide a comparative view of how various accounting students at the university conduct academic fraud. The result is using the triangle fraud approach (pressure, opportunity, and rationalization) to show that the elements of pressure and rationalization are the main or general reasons in their observations so that students commit academic fraud. Only one student said there was an influence on opportunities in academic fraud. Religiosity and culture also have an interest in students to do or avoid compatibility motivation. This study shows the need for universities and accounting study programs to develop their strategies in dealing with academic fraud and improve academic integrity through accommodating religious and cultural values.

Keywords

Academic Fraud, Triangle Fraud, Religiosity, Culture

INTRODUCTION

Academic fraud or dishonesty in higher education is a global phenomenon that occurs in almost every country Tadesse and Getachew (2010). The findings of their study at the University of Ethiopia showed that 96.4% of students reported being involved in dishonesty related to assignments. In Pakistan, almost 90 percent of the students surveyed were involved in at least one form of academic fraud Nazir *et al.* (2011). In their study involving 655 students, Taradi *et al.* (2012) found that 97% of respondents reported at least 1 of the cheating behaviors surveyed. Even 78% of them regularly do at least one form of academic dishonesty.

Fraud has become one of the phenomena that often appear in every academic activity, this action is done in an illegal way to get success and avoid failure in academic activities. Research by Rangkuti and Deasyanti (2010) conducted a survey of 298 students who showed that academic dishonesty is still often done by students. The results of the survey showed that in the past

year students did academic dishonesty during the exam in the form of copying the answers from students during the exam (16.8%), bringing and using cheats to the exam room (14.1%), communicating answers between students during the exam (24.5%)) The survey results also show that this academic dishonesty also appears in the form of task completion, namely presenting false data (2.7%), allowing his work to be copied by another person (10.1%), copying material from books or other publications without mentioning the source (10.4%), even to change or manipulate research data (4%).

Prayoga and Qudsyi's (2015) study of 253 students showed that academic dishonesty occurs in many forms in students. This form of dishonesty can be seen from using notes to work on tests without the supervisor's permission (6%), copying the results of other students' work during the exam (7.1%), cheating to find out what will be tested in the exam (7.1%), copying student work others during the exam (8.3%), helping others to commit fraud during the exam (12.3%),

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committing fraud during the exam in various ways (5.9%), copying other people's work and acknowledging it as the result of their own work (7.1%) , falsifying references (13.9%). It doesn't stop there, academic dishonesty is also done by students in the form of asking other people to do the assignments (9.9%), receiving assistance while doing individual assignments when it is not permitted (17.4%), working on tasks with the help of others (19.4 %), copying other people's sentences without including the author's name (18.6%) Prayoga and Qudsyi (2015).

The data above has shown, that dishonesty or lack of integrity is still prevalent among academics, those who should uphold the prevailing ethics and norms. The low level of integrity leads to the implementation of corruption in the world of education. If this is allowed, it is very possible that this dishonesty behavior will continue, even though it is not in the education system. Seeing this, it certainly becomes very important to find a solution to minimize the occurrence of dishonesty behavior, especially in the academic context of Qudsyi et al. (2018).

This study examines accounting students where graduates will work in the financial sector so that the university is responsible for producing graduates who have integrity and honesty and uphold professional ethics. The study presented in this article is a qualitative case analysis that tries to explore the main factors that cause Academic Fraud and solutions to overcome it and understand academic fraud among students.

Fraud Definition

Albrecht *et al.* (2012) stated that fraud is a fraud committed intentionally by a person or group, without any element of coercion so that it is often unconscious, which results in losses for the victim and provides benefits to the perpetrators of fraud. Purnamasari (2013) also explained that academic cheating is dishonest behavior by students in academic settings to benefit unfairly in terms of obtaining academic success. In this article, academic fraud is considered as a series of inappropriate or unintentional behaviors issued by students regarding assignments, tests, designated examinations or requirements that must be met in the academic world. behavior that is considered

fraud, has been expanded by using advances in information and communication technology from time to time.

The Fraud Triangle Theory

In 1950, Donald Cressey, a criminologist, began a study of fraud by stating that there must be a reason behind everything people do. Questions such as why do people commit fraud direct them to focus their research on what drives people to violate trust? He interviewed 250 criminals within a period of 5 months whose behavior met two criteria: (i) initially, people accepted the responsibility of trust in good faith, and (ii) circumstances made them violate their beliefs. He tells us that three factors (pressure, opportunity, and rationalization) must be present for violations that occur.

Cressey further states as follows: "Believing in offenders, when they consider themselves to have financial problems that cannot be understood and have the knowledge or awareness that these problems can be resolved secretly by violating the position of financial trust. Also they can apply to behavior they themselves are in situations that allow them to adjust their concept of themselves as people who are trusted with their concept of themselves as users of the funds or property entrusted by Crassey (1953: 742).

Effect Of Pressure On Academic Fraudulent Behavior

Academic pressure arises because of the insistence on students both from themselves and from the environment to achieve the desired goals caused by the quantity of tasks that must be completed. According to Fitriana and Baridwan (2012: 244), "the biggest pressures felt by students include the necessity or coercion to graduate, student competition for grades that are very high, so much workload, and insufficient study time" .

The necessity or coercion of graduation imposed on students becomes an insistence on students who feel themselves unable to understand the subject matter. The weight of the assignments given in terms of too much and the high level of difficulty can burden students and urge students to look for ways that tend to be instant. Learning time that is not enough can hinder students in understanding the subject matter and the speed and accuracy in the collection of tasks

given. This can encourage students to carry out academic fraudulent actions both during tests and assignments. Fitriana and Baridwan (2012) and Nursanti and Irianto (2013) in their study showed that pressure has a positive and significant effect on academic cheating behavior.

Effect Of Opportunities For Academic Fraudulent Behavior

Opportunities are opportunities that arise both intentionally and unintentionally in situations that make someone feel they have to commit a fraud like cheating. Some things are indicators of cheating opportunities. Mufakkir and Listiadi (2016: 4) state that lack of controls to prevent and detect violations, inability to assess the quality of a result, failure to discipline fraud perpetrators, lack of access to information; ignorance, apathy or indifference, and inadequate ability of the injured party and lack of examination. Fitriana and Baridwan (2012), Nursanti and Irianto (2013) and Pamungkas (2015) in their research show that opportunities have a positive and significant effect on academic fraudulent behavior.

Effect Of Rationalization On Academic Fraudulent Behavior

Cheat rationalization is a process carried out by students by giving reasonable reasons to justify wrong cheating behavior so that it is socially acceptable and not blamed. Muffakir and Listiadi (2016) mention that rationalization that is often used is not why it breaks the rules (cheating) because everyone does it too. Fitriana and Baridwan (2012), Nursanti and Irianto (2013), Pamungkas (2015) in their study showed that rationalization had a positive and significant effect on academic fraudulent behavior.

Theory Of Attitudes And Behavior

The attitude and behavior theory (theory of attitudes and behavior) was developed by Triandis (1971). According to Triandis (1971), attitudes concerning cognitive, affective and behavioral components. The cognitive component concerns beliefs, while the affective attitude component has connotations of likes or dislikes. Triandis (1980) presents a more comprehensive model of interpersonal behavior by stating social factors, feelings and consequences

that are felt to influence behavioral goals and vice versa will affect behavior.

Based on the objectives and theoretical framework, the authors compiled two categories of research questions consisting of: first, individual questions and second, religiosity and cultural questions.

RESEARCH METHODS

This research is qualitative research. A qualitative research approach is a research and understanding based on methodologies that investigate social phenomena and human problems. In this approach, the researcher makes a complex picture, examines the words, detailed reports from the respondents' views, and conducts studies on the natural situation Creswell (1998: 15).

This study was conducted at two universities, namely one university in Central Java and one university in Southeast Sulawesi. The selection of universities and students interviewed is based on convenience samples. This is a sampling technique in which subjects are chosen because of their easy accessibility to researchers. The most obvious limitation of convenience sampling is sampling bias and the sample does not represent the entire population, the results of the study cannot be accurate for the entire student population. At the same time, this sampling technique is useful in documenting that certain qualities of a substance or phenomenon occur in a given sample. The ethical aspects of this research method were considered throughout the entire study period. Overall five interviews were carried out as follows: 2 in universities in Central Java and 2 at universities in Southeast Sulawesi with their respective codes, namely: JW1 and JW2 for resource persons from Central Java, SL1 and SL2 for resource persons from Southeast Sulawesi, SL3 for resource persons from among sharia accounting lecturers.

The speakers in this study were lecturers and students majoring in accounting who had various cultural backgrounds. The researcher selects the speakers with the consideration that they will provide the data needed to support the research activities, namely (1) their perceptions as prospective accountants, resource persons (students) have taken the Course of Business Ethics, (2) understand their original culture, (3) Resource persons (lecturers) as teaching staff for accounting or

tax subjects. The number of informants in this study were five people who were divided into three male informants and two female informants.

In collecting data, researchers use data collection techniques in the form of: 1. Semi-structured interviews, with 6 questions. These questions are prepared based on academic fraud theoretical background. 2. In-depth interviews (depth interviews), namely holding questions and answers directly with competent parties and have a close relationship with the object of research in order to obtain complete information. 3. Techniques refer to note that the technique is done to obtain data by paying attention, then record the conversation or information from the informant as data in the study.

Data Analysis Techniques, Techniques used in analyzing data using qualitative inductiv content analysis. This research activity is descriptive qualitative, namely data collected in the form of interviews, and note notes. Next is to do the transcript to be moved by copying oral data into written data using Latin letters. The researcher collected this feedback in an interview where the exploration question was mapped in table 2.1 which is attached to this article.

RESULTS AND DISCUSSION

Individual Questions

Apart from the definition of academic fraud, the speakers were asked questions about their own behavior and experience about Fraud academics. Generally they interpret academic fraud as dishonesty in academic activities.

The results of these questions will be discussed in the following sections. Almost everyone interviewed did not commit academic fraud at the university level, but they saw various forms of academic fraud in their academic environment. Only one resource person claimed to have conducted academic fraud. Following were interview quotes from Accounting Students (JW1, JW2, SUL1, and SUL2) and Sharia Accounting Lecturers (SUL3) about the forms of academic fraud they saw:

Sul 1: Student fraud occurs in various forms, one of which is things related to the value obtained. Which is where almost most students want good grades instantly. I have never cheated, this is because of my

awareness that education is a place to change oneself for the better.

Sul 2: Forms of student cheating include: cheating on friends 'work during exams, opening books during exams, copying friends' assignments, opening internet via handphone, during exams, copy pasting from the internet. I have cheated

JW1: What I know is the form of student cheating which is cheating on exams such as UTS and UAS. Alhamdulillah, I have so far tried not to cheat on friends' answers during the exam.

JW2: the ones I often see are skipping class. I have never done academic fraud because I did not want to make a problem and it has become my habit since I was in elementary school until high school not to do that

SUL 3: see copies during mid test and final test & also cheat on friends.

Speakers were also asked about the reasons why they did academic fraud. The answer varies from individual to individual, starting from wanting to get good grades, lazy people, not understanding the purpose of schooling, lack of self-awareness of students as conveyed by speakers of sharia accounting lecturers, to various forms of rationalization or improvement. This informant's answer can be explained by the theory of triangle fraud, so that you can understand why this is reasonable. The following excerpts from the interview:

JW1: The basic reason for students cheating, most of them want to get good grades, or indeed do not understand the material and the problem becomes unable to answer. Because students may also be required to get good grades, if they want to graduate the best. So maybe it's one way to get his wish

JW2: Because students sometimes need freedom, and don't really like a rule that applies. The character of lazy students is one reason they like to skip skipping.

SUL1: students cheat because of a lack of understanding of the nature of education. Which in the education world should be a container that is used to proceed to be even better

SUL2: because of the difficulty in doing the assignments from the lecturer, because the task requires real answers, is affected by the presence of other students cheating, the time provided is very short, students do not understand the material being tested, because others are learned, other questions

arise , doubtful with your own answers, there is no punishment given for cheating and the most important thing is getting good grades.

SUL3: lack of self-awareness that cheating is an element that inhibits the development of personal knowledge so that in the context of the exam students do not prepare for learning & ultimately hope for other friends by cheating.

The speakers were also asked about which factors in the Triangle fraud theory include pressure, opportunity or opportunity, and rationalization which are the reasons students conduct academic fraud. Their answers vary as the following interview quotes:

SUL1: factors that influence students in cheating are pressure and compulsion. Where compulsion and pressure arises because the tuition fees are too high so that students always want good grades so that they do not dissolve in the world of lectures and are not too expensive.

SUL2: Yes, in my opinion all three (pressure, opportunity, rationalization)

JW1: Maybe it's more about the factor of wanting to get good grades, because they also have aspirations or hopes of getting GPA 4 or cumlaude, and graduating with satisfying grades.

JW2: It could be because of the pressure factor, because you want to get good grades, because in the current era, everyone is competing to get good grades. Because value is the benchmark of students not the process.

SUL3: mushrooming pragmatism makes some students ignore their ideals.

From the interview quotations above from the three elements contained in Triangle Fraud theory, the elements of pressure and rationalization are the main or general reasons in their observations so that students commit fraud. Only one student said there was an influence on opportunities in academic fraud. Rationalization, as expressed by SUL3 lecturers, namely pragmatism, reinforces the researchers' arguments for the reduction in student idealism.

Finally, the interviewees were also asked about how to reduce or overcome academic fraud, their answers varied, according to their experience in conducting academic activities on campus, such as the following interview excerpt:

SUL1: In my opinion, students must be given an understanding of the world of campus, religion, cultural values and so on.

SUL2: how to deal with academic fraud, namely: Giving questions that are easy to understand, and in accordance with what is taught in class, Giving time to complete tasks, Giving punishments for students who are proven to commit fraud by not passing the student to the relevant subject .

JW1: By paying more attention to the learning contract, where the weight of the test scores is not too high. Because sometimes students during exam days, there are those who lack body fit, or also too much subject matter that is released during the exam, and stress due to a lot of learning to schedule the exam at that time.

JW2: in my opinion, you must recall the struggles of parents who have been funding while studying at school, so that they are self-conscious not to do so.

SUL3: build self awareness & group awareness by presenting divine values in each of our activities.

Questions Of Religiosity And Culture

The second category of questions interviewed was asked regarding the issues of religiosity and culture regarding academic fraud. When asked about why other students were involved in academic fraud, the reasons were somewhat different. Regarding social-religious questions, accounting students and sharia accounting lecturers answer as follows:

JW1: Yes, that is because if we believe that Allah is the Seer, we are not brave or afraid, that what we do (cheating) is bad deeds. Because what we will do / do in this world, will later be held accountable in the hereafter.

JW2: not necessarily, what I see sometimes wants to be free and dislike a rule not because of religion in daily life

SUL1: it could be, if if students understand and practice religious values then the possibility of fraud will not occur.

SUL2: Yes, it could be, but other factors must also be considered and considered such as the pressures as mentioned above.

SUL3: Divinity values are eroded by the emergence of the development of civilization so awareness of a value or value is ignored by students & cheating is also considered normal.

Regarding questions with culture, accounting students and sharia accounting lecturers answer as follows:

JW1: Cultural values can also be done, because from childhood they are also educated to be honest and if to get what they want they must also try in a good way.

JW2: it could be, because culture is taught about ethics and cultural values have been lost.

SUL1: Yes, one of the causes of fraud occurs is cultural values. That is because every culture forbids bad behavior.

SUL2: Not only because of that, it is the situation that sometimes makes us cheat, this is caused by the pressures mentioned above.

SUL3: the values of local wisdom are in line with the values of Godhead, so when this is ignored, it is certain that the personality that upholds honesty & other noble attitudes will be ruled out.

Overview Of Triangle Fraud Theory At Academic Fraud

The most popular reason or important point for getting involved in academic fraud is not getting better grades. Based on the results of this study, each resource person has a different view, about the reasons for the occurrence of academic fraud. Specifically, they said that academic fraud occurred because they did not understand the material or questions at the time of the exam making it difficult to complete the task correctly in a limited time, hesitating with their own answers, laziness following rules that apply in the environment or in academic activities, not having awareness of the importance of education so that it becomes a quality human resource so that this action hinders the development of personal knowledge, and there is no punishment or sanction given if caught cheating is a common reason when rationalizing academic fraud. The reason for the occurrence of academic fraud generally can be reinforced by findings and explanations by taking into account every element in the Triangle Fraud theory.

In Triangle Fraud's theory the first element is the pressure that is felt personally to be the trigger for unethical actions. As in the results of the pressure research, wanting to get good, good or high grades is the reason they commit fraud. This finding is similar to the findings of Rasha and Andrew (2012) who believe that personal and corporate

pressures are the main motive for committing fraud. The difference with this research is the place of research, namely the corporate environment, while in this study it is located in the campus environment.

Pressure (pressure / pressure) is a situation where someone feels the need to commit fraud. The higher the pressure, the greater the likelihood that academic fraudulent behavior will occur. The pressure in the research that will be carried out is the pressure experienced by students as a driving factor for students to conduct academic fraud. So the pressure in the context of academic cheating is the motivation and motivation faced by students in their daily lives that have links with academic problems and cause them to have strong pressure to get the best academic results in any way Albrecht (2012).

The second element is opportunity or opportunity, in this study the second element of theory triangle fraud has statement strengthening as expressed by SUL speakers. 2 speakers said that there was an opportunity or opportunity that caused the Academic Fraud to occur. Opportunity is a situation where a person feels that he has a combination of situations and conditions that allow him to commit academic fraud and not be detected. The increasing opportunity obtained, the greater the likelihood of academic fraudulent behavior. Opportunities usually arise because of a lack of good systems. So that basically the opportunity is the easiest factor to be minimized and anticipated, when a good system has been created and the control is good, there is less chance for people to commit fraudulent acts Albrecht (2012).

Becker et al. in his research found that opportunity is a factor that drives academic fraud. Opportunities will positively influence fraudulent behavior, where the greater the opportunity available for someone to commit fraud, the greater the likelihood that the person will commit fraud. The third element Rationalization or justification has a close relationship with the findings in this study. Generally the resource persons rationalize the reasons for academic fraud.

Rationalization is self-justification or a wrong reason for a wrong behavior. With the rationalization of accounting students cheating, the more likely academic cheating behavior will occur. Rationalization can be

interpreted as an attitude or personal assumption that cheating is an act that is not wrong. as a process or a way to make something that is not rational to be rational (acceptable to common sense) or to be something good. Based on the above understanding, rationalization in academic fraudulent acts is a self-justification behavior carried out by students to reduce guilt arising from having committed dishonest acts in an academic context.

Rationalize one of the things that concerns each individual's feelings. This factor is a little more difficult than the two previous factors. McCabe and Trevino (1997) suggest that when students will rationalize, they will feel that they are being treated unfairly. Becker et al. in his research successfully proved that rationalization was an influential factor in fraud committed by students. The researcher concludes from the reduction of data that by using the theory of Triangle fraud, the constituent elements can support, match, match and can explain why academic fraud occurs, so that findings in the field can be verified credibly. Furthermore, a lot of research is needed to find out the reasons for students doing academic fraud, as a development of this research.

The View Of Religiosity Towards Academic Customer Friendliness

According to the Big Indonesian Dictionary of religion is trust in God. Whereas religiosity is the level of religion of human nature, so that it can be interpreted as religiosity is the level of trust in God in religion. According to Aziz (2016) states that religiosity has a negative effect on student academic fraud. This is because with high religiosity, he will fear his God. So he will believe in what is called a reply or torment from his Lord with all his actions that are not good.

Because religiosity has a negative influence on student academic fraud, the results also mean explaining that the higher the religiosity of a person, the lower academic cheating done by students. And vice versa, the lower the religiosity will be the higher the academic fraud that occurs. Students with high levels of religiosity will certainly show that they believe in actions (karma) what they do according to their respective religions - and they are afraid of sin with negative actions taken.

Students with a high level of religiosity show that they believe in revenge from their God from each religion they seek. Based on the results of this study, as revealed by the speakers JW1 and SUL1 that submission to the values of reliability will prevent fraud and if you believe that Allah sees all that is done by humans, then we do not dare or feel afraid, that we do (cheating) That is not good. Because what we will do / do in this world, will later be held accountable in the hereafter. As explained in the Qur'an, Surat Al Muthaffifin verses 1-6 contain cheating as follows:

"It's a big accident for people who cheat, that is, people who if they receive a dose from someone else they ask to be fulfilled and if they measure or weigh for others they reduce. Don't those people think that they will be resurrected on a big day, that is the day when people stand before the Lord of hosts?"

This is one of the attitudes of God (Allah) in the book of the Qur'an regarding cheating. This verse of the Qur'an explicitly explains that Allah will punish those who cheat with a major accident (doom). Religion also teaches what is right and what is wrong so that it can be said that students who have high religiosity will not commit fraud. academic because what they do will conflict with the teachings of the religion they embrace.

Cultural View Of Academic Fraud

Culture refers to the norms, values, and beliefs of a particular group or community in a particular area or geographical location, and is shared by its members Hofstede (1980). This means that beliefs, norms and value systems can influence community members to behave and act in certain ways deemed acceptable by other members in the group.

Norms in behaving are also influenced by ethical values that are believed by every person or group. This research is in accordance with the research of Ferrell and Gresham (1985), where individual ethical decision making can be influenced by many factors such as individual, social, and cultural environment. It seems that cultural values have an influence on Academic fraud actions, as expressed by the informant that cultural values can also influence fraud, because education since an early age is educated to be honest and if you want to get what you want you must also try in a good way . In

culture it is taught about ethics which regulates ethical social norms to do. The values of local wisdom are in line with the values of Godhead, so when this is ignored, it is certain that the personality that upholds honesty & the noble attitude of others will be ruled out.

CONCLUSION

Interesting findings from this study, using the triangle fraud approach (pressure, opportunity, and rationalization) indicate that elements of pressure and rationalization are the main or general reasons for their observations so that students commit academic fraud. Only one student said there was an influence on opportunities in academic fraud. This study shows the need for universities and accounting study programs to develop their strategies in dealing with academic fraud and improve academic integrity through accommodating the values of religiosity and culture.

Suggestions that can be given are lecturers and leaders in universities can provide reinforcement to students so that they are not depressed. Because the pressure factor greatly affects students in committing fraud. The researcher can further examine the influence of culture or culture of each individual, to obtain more comprehensive findings because in this study the elements of individual culture influence students to do or avoid cheating behavior.

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