Indonesia Chapter #111

Integrity, Religiosity, Gender: Factors Preventing on Academic Fraud

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ABTRACT

The purpose of this study is to explain and predict the effect of respondent integrity and religiosity in relation to the possibility of academic fraud, which is mostly done by students. The study was also supposed to look at the effect of gender on students' academic fraud behavior. This study involved 102 accounting students from public universities in Malang, Indonesia. Researchers used survey methods to collect data, and data were analyzed by SPSS software using multiple linear regression and moderated regression analysis. The findings of this study indicate that a lack of integrity and religion has a negative impact on the likelihood of academic fraud. This shows that students with higher levels of honesty and religion are less likely to commit academic fraud. While gender did not appear to have a substantial impact on the effect between integrity, religiosity, and the likelihood of academic cheating, both male and female students had similar levels of integrity and religiosity. The findings of this study will be useful for universities in formulating academic policies related to academic fraud prevention measures.

Keyword: Integrity, Religiosity, Gender, Academic Fraud

1. INTRODUCTION

One key to the progress of a nation is determined by the quality of human resources originating in the nation. Education plays an important role in the shaping graduates who do not only own high academic achievement, but also have good individual characteristics based on the norms and culture. Meanwhile, several academic dishonesties indicate that the failure of education system which discourages human resource quality, especially individual character formation of students. It is inevitable fact that education in Indonesia remains close with such academic fraud related matters.

R & D Media Group conducted the poll, which included 480 respondents from six major Indonesian cities: Makassar, Surabaya, Yogyakarta, Bandung, Jakarta, and Medan. It shows that nearly 70% of respondents never commits cheating or any other dishonesties in school. The results of the survey demonstrated that the majority of students have conducted academic fraud (Halida, 2007).

The research conducted by Friyatmi (2011), described that the behavior of academic fraud among students was found during the observations in some of the classes implementing Final Examination (UAS) from July to December 2008. The data presented that about 80% of the students often committed cheating on the exam. Many strategies were revealed on how the students in cheating, such as asking friends, hiding little notes in the pocket or in a pen, making important

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records on the bench and on the walls of the classroom, or hiding the book in the shirt and asking permission to leave the room during the exam

Academic fraud, such as cheating does not only occur during the test, but also occurs when a student works on a thesis. The results of the study Suwarjo et al. (2012), demonstrated academic fraud in the forms of thesis plagiarism such as: 1) referring to and quoting the term, the word / phrase, data / info from a source without citing and stating the source adequately by 63, 29 percent ; 2) referring to and quoting the term, word / phrase randomly, data / info from a source without citing a source in the notes quotations and without stating the source adequately by 17.6 percent ; 3) employing a source of thoughts, opinions, views, or theories adequately without naming the source of 17.1 percent; 4) constructing in words and sentences from a source of words, phrases, ideas, opinions, or theories adequately without mentioning the source of 1.4 percent.

Academic fraud is termed by Lambert et al. (2003), as a form of academic dishonesties which is difficult to be defined. However, Lambert et al. (2003), broadly defined academic fraud as an attempt by the students in illegally unaccepted ways in any academic work. A person is said to commit academic fraud when he/she used such dishonest manner which is not agreed by academic ethics, such as cheating, using material without acknowledgment, and so on. Anderman and Murdock (2007: 2), added that students who commit academic fraud may not know how to conduct effective learning or may not want to set aside time to do effective learning, so students might choose to conduct a cognitive shortcut, which performs academic fraud.

Academic fraud appears as the interaction among various factors, both internal (inside themselves) and external (from the environment). Yang et al. (2013), states that fraud is found in many organizations with members possessing a low integrity. The results of

Yang et al. (2013). support the hypothesis that individuals with low integrity are positively related to the emergence of fraud. Integrity is said to affect the academic fraud as well. In the study conducted by Probovury (2015), students' academic fraud conduct and information technology abuse, concluding that negative or low level of integrity (academic fraud behavior) in accounting students will lead to low prospective accountant in the future. Results of testing hypotheses as conducted by Aziz and Novianti (2016), also supports the research of Probovury (2015), pointing out that if an integrity level increases, the level of students' academic fraud has decreased. Conversely, if the integrity level of students declines, the inclining number of student academic fraud will occur.

In addition to integrity, religiosity has been shown to influence academic fraud. Lambert et al. (2003) found that the level of relevance of religion in one's life or religious attitudes on cheating have a statistically significant impact on the variable of academic fraud. Opinion Lambert et al. (2003) backed with the findings of Retinger and Jordan (2005) and Purnamasari (2005). (2013). However, contrasting findings were discovered in the studies Brown (2003) and Huelsman, Piroch, Wasieleski (2006) which states that overall, religiosity and cheating academic no connection. In this study, researchers will test the integrity and religiosity influence on academic fraud tendencies, by adding gender as a variable of integrity and academic fraud tendencies. Researchers predict that the female students have higher integrity than men, so women tend to not commit academic fraud. Predictions are based on research conducted by Lambert et al. (2003) which stated that gender is often associated with academic fraud; otherwise, women have more negative views against fraud. In addition, Barnes and Beaulieu (2014), mentions that women are considered more ethical that is considered to be able to provide a solution to the problem of fraud, such as corruption. Based on the background that has been

stated previously, the formulations of the research problem by the researchers are (1) whether there is significant effect between the integrity and academic fraud? (2) whether religiosity influences academic fraud? and (3) whether gender moderates the relationship between integrity and academic fraud? and (4) whether gender moderates the relationship between religiosity and academic fraud?.

2. LITERATURE REVIEW AND HYPO-THESIS

Academic fraud

Lambert et al. (2003), stated that academic fraud is very difficult to be clearly defined. Anderman and Murdock (2007: 34) stated that academic fraud behavior is the use of any material or completeness of assistance that is not permitted to be used in academic tasks that may affect the process of examination and evaluation. According to Cizek (in Purnamasari, 2013), academic fraud is a conduct that falls into three categories: (1) offering, utilising, or receiving any information, (2) using illegal material, and (3) taking advantage of a person, procedure, or process's vulnerability to gain a profit on academic duties.

Academic fraud is frequently performed by students, either purposefully or unintentionally, for a variety of reasons. According to Nursani and Irianto (2014), academic fraud is a type of activity that provides a number of rewards for students, such as cheating, plagiarism, theft, and fabricating anything intellectual. As a result, academic frauds used in their research include academic fraud in the form of individual assignments, group tasks, and when the test is given.

Academic fraud is one of the actions that are contradicted to commonly accepted ethics. Academic fraud can occur when students conduct a variety of ways that are not ethical for achieving goals and success in the learning process. Learning the accounting, is considered as a challenging task, a subject under the faculty of economics and business, mixing both theory and practice, and which requires a lot of calculations that can drive students to experience difficulty, leading the chances of academic fraud. Various regulations are often ignored by the students for the sake of achieving high score. Cheating behavior such as copying a formula in the calculator, copying the test or assignment, signing illegally, or asking openly during the tests or quizzes are marked examples of common academic fraud (Sagoro, 2013).

Integrity

Integrity according to Great Dictionary of Indonesian Language (KBBI) is the quality, nature, or the circumstances indicating a whole unification that has the potential and ability that exudes authority or can also mean honesty. Academic integrity is an important element in the implementation of national education and is expected to be a major part of the academic culture to prevent academic fraud (Yulianto, 2015). Academic integrity is the attitude of the individual in maintaining the correct values consistently in the environment and academic activities with the advanced aspects of honesty, trust, equality/ fairness, respect, responsibility and courage (Firmantyo and Alsa, 2016). This study uses the constructed integrity in accordance with the indicators established by the Corruption Eradication Commission (KPK) in 2009 which was adopted in a study conducted by (Aziz et al., 2016). Integrity can be recognized as the existence of adequate academic environment, academic administration system, the attitude of the individual student, and the size of the fraud control.

Religiosity

Religion is defined by the Indonesian dictionary as a system that governs faith (trust) and worship to God Almighty, as well as standards connected to human interactions and human beings and the environment. In religion, religiosity refers to one's level of faith in God. Religiosity is defined as an integrated system of beliefs (beliefs), lifestyle, ritual activities, and institutions that give significance to

human life and orient it toward sacred ideals, or the ultimate values (Glock and Stark, 1962). Measurement of religiosity by Glock and Stark can be grouped into several aspects as follows:

a. Religious Practice (the ritualistic dimension). The degree to which a person works in the religious ritual obligations, such as prayer, alms, fasting and so on.

b. Religious belief (the ideological dimension). The extent to which a person receives the dogmatic things in religion. Some instances are beliefs about the existence of God, the angels, the Scriptures, the prophet.

c. Religious Knowledge (the intellectual dimension). The extent on how much a person knows about religion. This is related to the activity of a person to know the teachings of the religions

d. Religious feeling (the experiential dimension). Dimensions consisting of feelings and religious experiences. A common example is when a person/creature feels closer to God, afraid of sin. Later one feels that God answers his prayers

e. Religious Impact (the consequential dimension). Dimensions indicating the amount to which a person's behaviour is motivated by religious teachings in his life.

This study employs the dimensions of religiosity as applied in Aziz et al. (2016), which stated that the level of religiosity can be assessed from knowledge about the importance of religious values, involvement in religious activities, and the level of confidence to the religious leaders.

Gender

Gender is commonly categorized into male and female. Gender is an analytical tool used to understand the social process. The concept of gender is the inherent nature of male and female that are shaped by social and cultural factors (Handayani and Sugiarti, 2006: 7). Referring to the opinion of Faqih (2007), gender is an inherent nature of male and female that is socially and culturally constructed. A concrete sample of this idea is that female is considered gentle, beautiful, emotional, and so on. Meanwhile, male is considered strong, rational, manly, brave and should not cry.

Hypotheses

The Effect of Integrity to Academic fraud

Integrity is a personality trait that underpins the growth of professional recognition (Jusup, 2010: 94). Integrity is the quality of the underlying public trust and serves as a standard for members to examine all of its decisions. Integrity necessitates that a member be truthful without compromising the confidentiality of service recipients. Kisamore (2007), pointed out that the culture of academic integrity is a determinant factor of perception related to cheating and academic fraud. Results of research by Kisamore (2007), found that the frequency of lower academic fraud was found on students who have a strong culture of integrity. These results supported the hypothesis that predicted a culture of academic integrity which will negatively affect the frequency of academic fraud.

According to Probovury (2015), integrity is the honesty of a student who became the foundation for action to not violate the code of conduct. The higher the integrity possessed by students, the lower the fraud committed. To assess the integrity of a person, the indicators used are fidelity to the little things, being able to find the truth when others are loyal to the gray area, having a responsibility, a culture of trust, honest and humble, fair and obeying ethical standards. Probovury research results (2015), stated that the negative effect on the integrity of student academic fraud behavior of accounting students may bring effect when they become prospective accountant.

Probovury research results (2015), are supported by the results of research of Aziz and Novianti (2016), which concluded that the integrity has an influence on students' academic fraud. The resulting

value of these two variables is negative, meaning that the integrity has a negative correlation with academic fraud students. If the integrity level increases, the level of students' academic fraud has decreased. Conversely, if the integrity of declines, the student academic fraud inclines. Based on the results of previous studies, researchers predict that individuals having high integrity tend to not commit academic fraud. Researchers; therefore, expected to test the effect on the integrity of academic fraud and formulated the first hypothesis as follows:

H1: Integrity has negative impacts on academic fraud

The Effect of Religiosity to Academic fraud
According to the Great Dictionary of Indonesian Language, religion is described as a system that governs faith (trust) and worship to God Almighty, as well as standards governing human interactions between human beings and the environment. Thus, religiosity in religion might be described as the level of trust in God. Lambert et al. (2003), discovered that the level of importance of religion in one's life, as well as religious attitudes on cheating, had a statistically significant impact on the variable of academic fraud.

Furthermore Retinger and Jordan (2005: 120), investigated the relationship among religion, motivation and fraudulent acts. The result of religiosity is known to reduce fraud directly in college. In a series of studies of religion, there is a direct effect of religious observance in cheating. Opinion is supported by previous study as conducted by Purnamasari (2013), which appeared to the conclusion that religious factors that influence academic fraud from the aspect of morality. Students with a character of being a religious man, had a tendency to reject anything that is forbidden in religion such as providing answers to the exam, stealing information during exam, or deceiving faculty in any manners. Based on the results of previous studies, researchers predicted that

individuals with high religiosity values were unlikely to committ any academic fraud. Researchers therefore expected to test the effect of religiosity on academic fraud and formulated a second hypothesis as follows:

H2: Religiosity has negative impacts on academic fraud

Gender moderate the integrity and religiosity impacts to academic fraud
Lambert et al. (2003), stated that gender is often associated with academic fraud. Generally the level of dishonesty of male is higher than that in female. Sex-role socialization may explain the differences in cheating, as it is said that female has a different view and considers cheating a negative deed. Barnes and Beaulieu (2014), mentioned that there were many studies that showed voters who tended to choose female figure as leaders or politicians than male. This is merely due to the fact that voters consider the results on the evaluation of the prospective politician before electing. Female leader figure is considered more ethical and holds high integrity in prospering the people.

Barnes and Beaulieu (2014), explained that women have been selected as the President of the Senate in Colombia in an effort to "restore the integrity of the Senate" after the corruption scandal involving male politicians. Comment arose on speculation that political elite women represent the image of honesty and integrity that was seen to provide a solution to the problem of fraud, such as corruption. The speculation is based on studies showing that women tend not to engage in unethical practices or fraud because of fear in taking the following risks.

Women are more religious than men, according to one of the most persistent findings in religious sociology. This frequency, according to Collett and Lizardo (2009), could be explained by a gender difference in physiological risk preference. Gender is heavily emphasised in most religious orders. Religion, in turn, has a significant impact on gender relations.

Gender and religion study has developed numerous methodologies as a result of a greater interest in feminist anthropology. The ways that religious practise effects male and female conduct is explored in an early perspective. Studies in Bjork-James (2019), look at how religious practise constrains and shapes women's and men's roles, as well as how gender norms change when people convert to other religions.

Likewise with academic fraud, researchers predict that a female student might have a higher integrity and religiosity than the male student. It affects women to not commit any academic fraud. Researchers expected to test the effect of the integrity and religiosity towards academic fraud by gender as a moderating variable and formulated a third hypothesis as follows:

H3: Gender moderates the relationship between integrity and academic fraud

H4: Gender moderates the relationship between religiosity and academic fraud

3. METHODS

This study is considered as an explanatory research that attempts to explain the phenomena that exist (Hartono, 2004; 12). The purpose of this research to examine the effect of integrity and religiosity to academic fraud, as well as explaining the position of gender in moderating the relationship between the integrity and religiosity of the academic fraud.

The population used in this study was accounting students in Universities in Malang. The sample used was accounting students of "X" State University in Malang. Sampling was conducted by applying simple random sampling method. Sample size determination is based on the opinions of Roscoe stating that a sample size of more than 30 and less than 500 is appropriate for most research (Sekaran, 2006: 70).

In this study, the data used is primary data which is obtained through the survey method. Survey research was conducted by using research instrument, such as a questionnaire that was distributed directly to the respondents by the researchers. Measurement instruments used in the study can be developed by researchers or from adopting the previous researchers. In this study, researchers took a research instrument that has been developed and been tested its validity by previous researchers which was conducted by Nursani et al. (2014), and combined with the research as conducted by Aziz et al (2016). Multiple linear regression analysis (multiple regression) and Moderating Regression Analysis (MRA) were used to analyse data in this study, with the help of SPSS software. To examine such variables, a statistical approach with a threshold of significance of = 0.05 is applied, implying a 5% error degree. Figure 1 depicts the research model.

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \varepsilon$$
$$Y = \alpha + \beta_3 X_1 + \beta_4 X_2 + \beta_4 X_3 + \beta_5 X_1{*}X_3 + \beta_5 X_2{*}X_3 + \varepsilon$$

Figure 1. **Research Model**
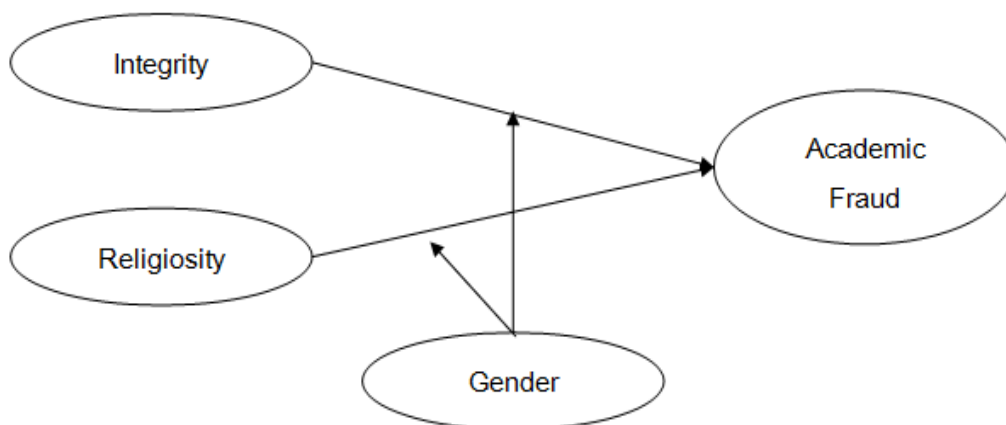
Notes:
X1 : integrity, X2 : Religiosity, X3 : gender, α : constant, β : beta, ε : error

4. RESULTS AND DISCUSSION
Respondent
Respondents that were used students of Accounting Department in "X" state university in Malang who had been randomly selected by simple random sampling method. This study applied survey method to deploy into 120 pieces. Numbers of questionnaires were returned as many as 102 pieces. Thus, the response rate in this study was 85% and questionnaires that can be processed were also 102 pieces as samples in this study, so the level of usable response rate was 100%. The composition of the respondents based on gender are 59% women, and 41% men.

Data Quality Test and Classical Assumption
Before employed as a study, the results must meet the test of the validity in the first step. The instrument has a valid measuring tool to obtain the data which can measure the appropriate items. Questionnaire validity test has been done and has stated that all items which were tested, appeared to be a valid question for questionnaire, thus the data were ready for analysis. The analytical tool was Pearson Correlation.

After conducting the validity test, the research instrument or questionnaire must meet the reliability test to be applicable for research. Further, testing reliability was conducted by using Cronbach Alpha, and the results stated that the research instruments were all reliable.

In addition, the data collection results were evaluated using multiple linear regression analysis and moderating regression analysis. The data must first pass the traditional normality, multicollinearity, and heteroscedasticity tests. The results of the classical assumption showed that the data were free of the classical assumption and that otherwise normal distributions such as multicollinearity and homogeneity did not arise.

Results of hypothetical test
The hypothesis of this study was tested by using Moderating Regression and Regression Analysis (MRA). Multiple Linear Regression method was used to test the direct effect of integrity, and religiosity against the academic fraud, while Moderating Regression Analysis (MRA) was used to examine the influence of gender as a moderating variable on the relationship between integrity and academic fraud. Regression analysis (F test) for models I and II are as follows:

Figure 1. **Result of Regression Analysis (F Test)**

Model	F	R	R Square	Adjusted R Square	Sig
I	2,793	0,405	0,255	0,164	0,014
II	4,761	0,421	0,177	0,151	0,006

Source: Data Processed

Figure 2. **Result of Regression Analysis (T Test)**

Model	Variable	UnStandardized Coefficients Beta	t	Sig
I	X1	-0,428	-3,659	0,001
	X2	-0,310	-2,712	0,009
II	X1	-0,425	-3,653	0,001
	X2	-0,314	-2,763	0,008
	X3	0,662	1,321	0,149
	X1*X3	0,487	1,777	0,079
	X2*X3	0,487	1,889	0,081

Source: Data Processed

From the Figure 1, it is known that the significant value of model I and II was less than (<) 0.05. These results indicate that the model can be used to predict the factors that influence the tendency of cheating. While the value of adjusted R-square on the model I shows that integrity and religiosity variables affect the tendency of academic fraud by 16.4%, while the rest is influenced by other variables. Furthermore, to test whether moderation and independent variables individually have a significant influence on the dependent variable, the t test was used. The results of the t test are as follows.

Hypothesis 1
Hypothesis 1 states that the integrity variable (X1) has negative effect on academic fraud (Y). Based on the results as obtained by t test analysis, sig. 0.001 is <0.05 then **Hypothesis 1 is accepted**. This means that the integrity of the variable (X1) has a significant effect on the tendency of academic fraud (Y). The results are consistent with research conducted by Probovury (2015), and Aziz et al (2016). The result of negative value means that the integrity has a negative correlation with academic fraud students. If the level of integrity increased, then the level of students' academic fraud has decreased. Conversely, if the integrity of students decline, academic fraud level inclines. The level of integrity has contributed to the rise and fall of student academic fraud at -0.428 (regression coefficient).

This study supports the findings of Aziz et al. (2016), who found that cheating in class had a negative impact on one's integrity.This research is also in line with Probovury (2015), the findings of the research found that the student academic fraud behavior as candidate of an accounting was negatively affected by integrity factors. The research shows that students who have high integrity will suppress them to commit academic fraud. Students who have high integrity is supported by good academic environment, good administration system, the attitude of people who are full of honesty, and care to control cheating in a college.

Hypothesis 2
Hypothesis 2 states that religiosity variable (X2) negatively effects on academic fraud (Y). Based on the analysis, the results obtain sig. 0.009 in <0.05, the **Hypothesis 2 is accepted.** These results suggest that religiosity (X2) has a significant influence on students' academic fraud (Y). This study is consistent with the findings of Retinger and Jordan (2005) and Purnamasari (2013). The result of negative value means that religiosity has a negative correlation with academic fraud students. If the level of religiosity increases, the level of students' academic fraud decreases. On the other hand, if religiosity level declines, student academic fraud inclines. The level of religiosity has contributed to the rise and fall of student academic fraud at -0.310 (regression coefficient).

This study supports the findings of Retinger and Jordan's research (2005), this research found that the religious students were less motivated to do fraudulent acts. Then, in research of Purnamasari (2013) found that religion affects academic of fraud. Religiosity certainly affects student academic fraud behavior. It is because the religions teach what is right and what is wrong so that students with high religiosity will not commit academic fraud because it is contrary to religious teachings. As much as any opportunity given, if the student already has a high religiosity, the students will "think twice" to commit fraud.

Hypothesis 3 and 4
Hypothesis 3 stated that gender moderated the relationship between the integrity and the academic fraud tendencies. Then, Hypothesis 4 stated that gender moderated the relationship between the religiosity and the academic fraud tendencies. From the analysis of the data, it showed that the integrity and gender variables (X3) had a t value of 1.777 with a significance of 0.079 and alpha was > 0.05, so the gender variable (X3) was suspected as moderating variable that strengthened the integrity

of the variable (X1), **then hypothesis 3 is rejected.** In addition, it showed that the religiosity and gender variables (X3) had a t value of 1.889 with a significance of 0.081 and alpha was > 0.05, so the gender variable (X3) was suspected as moderating variable that strengthened the religiosity of the variable (X2), **then hypothesis 4 is rejected.**

This shows that the gender differences between men and women with different variety of the nature and character of each individual cannot moderate the effect of integrity and religiosity to academic fraud tendencies. The study's findings are consistent with research Coston (1998). Coston (1998) stated that there was some rasionalization for academic fraud given by the respondents, both men and women, such rasionalization in the form of "I want to get better result". It shows that both men and women have the same low integrity. Integrity is one of the cultural tasks and functions with full responsibility, being honest and virtuous, and upholding the profession's principles, both by men and women (Mas'ud, 2015). Integrity cannot be distinguished by gender, but there may be other factors that affect the integrity of a person such as education of the family, the influence of friends, or other educational environments. Furthermore, the religiosity variable is also not a moderating variable. This is also consistent with Atmoko (2021), which claims that there are no gender disparities in the level self-assessment system, religious intrinsics, or tax evasion. Both women and men have the same level of religious and integrity. This is because the sample used is students who still have high ideals.

5. CONCLUSION

The conclusion that can be drawn by the researchers in this study shows that academic fraud is determined by the integrity and religiosity. With the integrity, the students will tend to not commit academic fraud due to conflicting with existing social norms. Religiosity means the confidence level of students to God or religious affiliations. The level of trust is not just a thought, but also deeds. Religion teaches us to do good deeds and to avoid all the bad deeds that one of them is cheating on academic fraud. So if the religiosity level of students is high, then students tend to stay away from academic fraud because they conflict with religious teachings, and vice versa. However, this study did not manage to reveal the gender effects that could be expected to moderate the relationship between the integrity and religiosity to the academic fraud. Cultural differences might play essential role in determining this thought. Limitations of this study are researchers simply classify gender as male and female. Further research should classify respondents to identify based on personality (feminine or masculine).

The outcomes of this study will most likely be used by the institution as a recommendation for academic fraud prevention for students. Factors of integrity and religiosity become an indicator that can be used to prevent academic fraud. Colleges may increase the level of integrity and religiosity in students to internalize the values of ethics and religion in certain subjects or to socialize student ethics-related rules and norms that have to be adhered to the students as efforts in minimizing fraud.

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