EXPLORING THE PERCEPTION OF ACADEMIC FRAUD, ACADEMIC INTEGRITY ON THE BEHAVIOR OF ACCOUNTING STUDENTS IN UNIVERSITIES

Irlan Fery
Faculty of Economics and Business, Institut Rahmaniyah Sekayu
E-mail: irlanfery123@gmail.com

Abstract
The aim of this research is to determine the perception of academic cheating and academic integrity and their impact on the behavior of accounting students in higher education. Academic fraud and academic integrity play a crucial role in shaping the character and professional ethics of accounting students, who will eventually become professionals. The research employs a quantitative approach, distributing questionnaires to Accounting majors at several universities in Palembang City. A total of 75 respondents participated, and the measuring tool used was multiple regression. The questionnaire was designed to gauge the level of perception regarding academic cheating, the level of academic integrity, and student behavior in dealing with academic pressure. The research results indicate a correlation between perceptions of academic cheating and the level of academic integrity. Students with a high perception of academic cheating tend to exhibit a lower level of academic integrity. Additionally, a relationship was found between academic integrity and student behavior in dealing with academic pressure. Students with a high level of academic integrity tend to approach academic pressure with a more ethical and responsible attitude.

Keywords: *Academic Fraud, Academic Integrity, Accounting Student Behavior, College, Ethics*

1. INTRODUCTION

Students are the future young generation who have a great obligation to the civilization and progress of their country. Acts of academic fraud that have become one of the phenomena that often occur are cheating on exams, copying (copy and paste) friends' answers, plagiarism, preparing cheats for exams, copying friends' assignments These actions are carried out in an illegal way to gain success or avoid failure in academic activities (Damayanti and Savira, n.d.). Academic cheating has become a very troubling problem in the world of education today. The reality tends to show that a student makes the goal of learning to get good grades as a sign of graduation so that in the learning process a student will commit acts of academic fraud (Sososutiksno 2023).

Changing the way of behaving and developing understanding, where a child is not initially equipped with normal potential, then with the occurrence of educational experiences, a child's behavior changes and an increase in his or her capacity for understanding is called the learning process (Mustagfiroh and Nugroho 2023). Meanwhile, given the reality that often occurs, most of them show acts of academic fraud. Academic fraud is actually not a foreign thing in the world of education, especially students who often commit scandals without the permission of lecturers (Arum and Nugroho 2017). For example, cheating during exams, either looking at books, carrying small notes, looking for answers by browsing via cellphones or copying their friends' work. Academic fraud is increasingly tolerated and considered a common thing that does not need to be avoided. Academic fraud is usually carried out due to a lack of confidence

in the answers they have, finally trusting other people's answers. Another reason is because students are lazy to study and prefer to look for answers in books or other tools during the exam.

Currently, the most common case encountered and carried out in the academic environment is plagiarism. The problem of cheating expressed by (Jokowi, 2021) states that there are still many students and lecturers who commit plagiarism fraud, and the problem is that few people dare to disclose fraud because they are afraid of the impact that will arise if they disclose fraud. If individuals have unfavorable perceptions, it will not increase the likelihood of academic fraud (Ramadhan and Ruhiyat 2020). Furthermore, cheating that occurred in the 2023 Computer-Based Written Test (UTBK) participants was discussed in the media and Twitter about the alleged cheating of UTBK participants that occurred at the UTBK Center of the University of North Sumatra (USU) by bringing electronic devices into the exam room (Ramadhan and Ruhiyat 2020). It was found that cheating at the SNBT FISIP USU location brought electronic devices into the room through shirt pockets or pants. Then, the findings of the cheating were first discovered by the room supervisor who suspected the suspicious behavior of the participants. Students commit acts of fraud which are violations of ethics, accounting students are no exception (Melasari 2019). Students commit acts of fraud, no longer being a prospective accountant and already being a real accountant does not rule out the possibility that the student will also commit fraud that can violate ethics.

Academic fraud is part of what is related to academic integrity which is the basic key or main foundation for other aspects of accountant performance life. The value of honesty, the value of honor, the value of trust, the value of justice, the value of responsibility and the value of courage is called academic integrity as the basic foundation of an accountant. (Septiana, Sinaga, and Akadiati 2022). The value of integrity needs to be revived and cultivated in academia. George Lee Butler in (Dua, Ujan, Gunawan, & Ristyantoro, 2019) revealed that in the absence of integrity, a person will lose their identity in the eyes of the public. Students who have good perceptions do not commit academic fraud while students with bad perceptions will tend to commit academic fraud (Ramadhan & Ruhiyat, 2020). Students who have good perceptions will not commit academic fraud, while students with poor perceptions will tend to commit academic fraud. Integrity also involves a commitment to act in accordance with moral and ethical norms, even when no one else sees or judges. (Usna and Siregar 2023). Academic integrity must be owned not only by educators, but by the entire academic community. Academic integrity is a moral code that must be realized and maintained by academics. (Putri 2022). Although all parties are aware, there are still many violations of this academic norm. Academic integrity requires students to be honest, courageous, intelligent and reliable. (Dewi, Sumadi, and Hutnaleontina 2022). A strong personality in students requires high quality academic integrity. To maintain academic integrity as the main foundation of higher education, continuous efforts are needed to detect, report, and handle acts of misconduct quickly and appropriately.

The lack of academic integrity in individuals at school is predicted to lead to dishonesty and cheating behavior in the future. (Paramitha, Kusumawati, and Anjarwati 2023). Academic integrity is a person's principle in complying with a set of academic ethics. The realization of academic integrity is the responsibility of every unit in higher education. (Sholihah and Sulastri 2019). People's views will differ when they see student behavior (Melasari, 2019). Behavior refers to the observable actions or reactions of a

person in various situations. Students are prospective scholars who are educated and expected to become intellectual candidates in their involvement with higher education. College is an advanced learning process in which a person has made a choice of major. (Yusame, Rumampuk, and Mulianti 2022).

The lecture process also changes and has an impact on student behavior. Judging from the various behaviors of students in online lectures, there is a culture shock where student behavior changes, which at the beginning of online lectures running students are still eager to prepare everything for college (Yusame, 2022). In contrast to face-to-face lectures where lecturers can monitor or pay direct attention to the behavior of students in class (Yusame, 2022). That way the behavior of students in this online lecture changes during this online lecture, differences occur when lecture activities are carried out where many students take advantage of the situation especially in the use of virtual media where the use of Zoom Meeting in which there are off cam and on cam features that exist without being seen directly by the lecturer. Some prefer not to activate the camera, some also activate the camera depending on the lecturer's request (Yusame, 2022).

Academic fraud is influenced by student behavior with academic dishonesty that is carried out repeatedly and continuously. A strong student character is needed, therefore a student needs high academic honesty. Although the two are interrelated, integrity is more abstract and includes the moral and ethical dimensions of a person, while behavior is more focused on concrete actions and observable responses from the individual (Paramitha et al., 2023).

The grand theory in this study is to use the fraud triangle theory, which is an idea that examines the causes of fraud with the hypothesis assumption that trusted people in the company actually violate trust because of their financial problems or when the company is in crisis and believe that by violating these financial rules, their problems will be resolved secretly. Academic fraud among students still often occurs due to two factors, namely internal factors due to encouragement within the person to commit fraudulent acts such as wanting to get recognition of ability, while external factors can be caused by lecturers who give too many assignments. Forms of academic fraud committed by students are cheating, imitating, copying or plagiarism and leaving attendance. Therefore, a system is needed that can be implemented on campus to reduce academic fraud, namely the whistleblowing system. To reduce academic fraud, it is carried out among students so that the level of fraud can be reduced. Perceptions of academic fraud and academic integrity on the behavior of accounting students in higher education involve various interrelated factors that can influence the behavior of accounting students in this context involving psychological, social, and institutional aspects.

The importance of Academic Achievement College cultures that emphasize academic achievement can create high pressure on students, which may stimulate cheating behavior. Role Modeling from the College in terms of the college's policies and attitudes in relation to academic cheating can influence students' perceptions of the act. Implementation of Sanctions the effectiveness of sanctions against academic violations can affect the tendency of students to engage in cheating. The importance of integrity in the accounting profession and students' awareness of the importance of integrity in the accounting profession can motivate them to avoid cheating behavior..(Hafizha 2021) In understanding and addressing academic fraud, it is important to engage a holistic approach that involves these elements. Universities can strengthen academic ethics

through character education approaches, consistent policy implementation, and building an academic culture that supports integrity.

Perception is a process carried out by an individual in which the individual interprets something (object) based on the impression obtained through his/her senses. (Sahrudin, Setiawan, and Nugraha 2019). Academic fraud is something that is done by an individual or together who holds the status of academics by working together to achieve maximum results quickly and easily, of course in a dishonest way, violating the rules. (Pertama and Anggiriawan 2022). There are 3 factors for why someone commits fraud in this theory, namely pressure, opportunity, and rationalization. (Asma and Biduri 2023); Opportunity Pressure, Rationalization

Integrity is a concept that emphasizes the suitability of one's actions with certain principles or values that one chooses. Students as understanding about academic integrity as members of the community are positioned as adults who have their own awareness in developing their potential to become intellectuals, scientists, practitioners, and / or professionals and completing educational programs according to their respective learning abilities (Sunaryon N.Tuah, 2023). Honesty in this case is the harmony between words and actions according to applicable regulations (Harwani et al., 2023). The principles of academic integrity are displayed during individuals dealing with academics which will then affect students' personal, social and career. This means that individuals who maintain the principles of academic integrity maintain their morals and know that violations are wrong. This decline in academic integrity can occur massively in learning activities from elementary school to university level. (P. I. Akademik, 2021: (Ridhuan 2021).

Without norms of academic integrity, the stability and continuity of the academic system cannot be maintained (P. I. Academic, 2021). Likewise, the integrity possessed by students determines the level of fraud committed by students. The academic integrity behaviors are: honesty, trust, fairness, respect, and responsibility (P. I. Akademik, 2021) as follows: Honesty, Trust, Fairness, Responsibility Universities, which are the highest educational institutions in Indonesia, have a big role in fostering their students by carrying out character development. The noble character of students can be strengthened and sown by implementing character education in the higher education environment. However, a report states that academic cheating in higher education has spiked during the pandemic. affect the behavior of accounting students in higher education (Ariana and Satwika 2022). Accounting students as prospective accountants still commit many acts of fraud in the academic environment which are ethical violations. For example, leaving absences when absent, cheating during exams, and copying friends' assignments. One of the contributing factors is wanting to get high scores (Sososutiksno, 2023). Academic integrity behavior is the foundation for individuals to form academic character. Individuals who have academic integrity are students who are committed to and display the principles of academic integrity which include honesty, trust, fairness, respect, and responsibility (P. I. Academic, 2021).

The behavior of accounting students in learning needs to be developed little by little in order to create an ideal learning behavior pattern. Good learning behavior can be developed every student or student must have the desire to study well, for that they try as much as possible to mobilize all available power in order to successfully achieve their goals. A study plan is of great benefit and is a must for every student or student. Several things that educational institutions can do to minimize student cheating behavior

(Rismitasari, 2021), including: Aspects of Pressure, Aspects of Opportunity. Framework of Thought is a framework that can be used as a problem solver.

The effect of perceived academic fraud on the behavior of accounting students in higher education. Students who have a good perception will reduce fraud influenced by individual perceptions. If individuals can have unfavorable perceptions, it will increase the likelihood of academic fraud (Amalia Yunia Rahmawati, 2020). The effect of perceptions of academic fraud on the behavior of accounting students in higher education is an interesting topic to research in the fields of education and accounting. Greedy, Opportunity, Need and Exposure have a significant effect on the academic fraud behavior of 2020 Faculty of Teacher Training and Education students. (Rosma, Solihat, and Gumilar 2023). This research can provide insight into how academic cheating can affect student behavior, especially in the context of accounting. Accounting students who are accustomed to academic cheating may carry such behaviors into the workforce. This can damage their reputation and affect the likelihood of progressing in an accounting career, where professional ethics are crucial. Undermining Concern for Accounting Integrity is a key principle in accounting. The results showed that pressure has a positive and significant influence on academic fraud. This explains that pressure sees a situation where a person feels the need to commit fraud. (Kamilah, Khairani, and Soviyanti 2023). H1: Perceptions of Academic Cheating affect the Behavior of Accounting Students in Higher Education.

Effect of Academic Integrity on accounting students in higher education. Integrity is an individual's firm commitment to ethical ideological principles and becomes part of the self-concept through his behavior. Integrity requires a member to be honest and straightforward without having to sacrifice the secrets of the service recipient..(HARRISTIARNO 2022) The results showed that pressure, opportunity, rationalization, and the ability to cheat affect students' academic cheating behavior (Faculty & Dan, 2021). Integrity is defined as a moral principle that is impartial and honest. The high integrity of each individual can prevent fraud in every agency or organization. Integrity requires a person to be honest and transparent, brave, wise and responsible. Based on the research results, it can be concluded that student integrity has a significant positive effect on academic fraud during the Covid-19 pandemic (Gaspersz & Sososutiksno, 2023). The results of research that has been conducted that external and internal factors have a significant effect on the academic integrity of Nursing students in the Nursing Education Program of the Jayapura Health Polytechnic (P. I. Akademik, 2021). H2 : Academic integrity affects the behavior of accounting students in higher education.

The Effect of Perceptions of Academic Cheating and Academic Integrity on Accounting Student Behavior in Higher Education. One of the standards of success in the quality of education is the value of learning evaluations. Every student or student has the desire to get good grades, because these grades are very supportive in one's success. (Rahman 2022). Any effort can be made by students to get the desired score including cheating. Higher education is expected to produce quality graduates. Both quality in the fields of science, morals, professional ethics and morals. Several previous studies have discussed the effect of student integration on academic fraud Hadijah & Jamaluddin, 2020, and (Putry & Agung, 2021). Based on the results of the study, it shows that student integrity has a negative effect on academic fraud. However, different research results by (Melasari, 2019), show that student integrity has a positive effect on academic fraud. H3

: Perceptions of Academic Cheating and Academic Integrity affect the Behavior of Accounting Students in Higher Education.
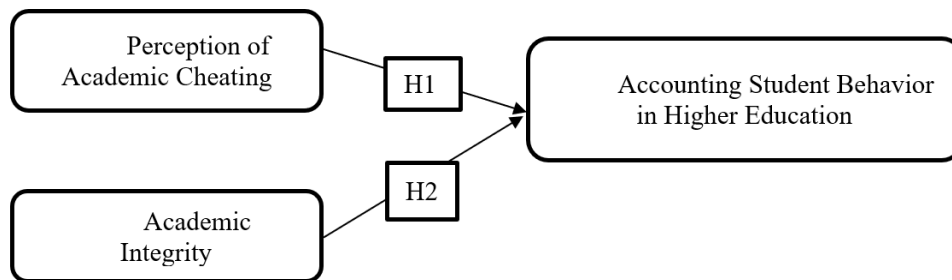

Figure 1. Framework of Thought

2. RESEARCH METHODS

The object of this research is the influence of perceptions of cheating and academic integrity. The subjects in this study were 50 accounting students in Palembang City because there are still many gaps for students to commit academic fraud. The type of data used in this study is quantitative, while the data source in this study is primary data. Primary data is a data source that directly provides data to data collectors. The data is collected by the researcher directly from the first source or where the research object is carried out. Researchers using a questionnaire that will be given to respondents. Data collection technique is one aspect that plays a very important role in the smoothness and success of a researcher. In this study, the data collection method used was a questionnaire. The questionnaire in this study used digital assistance, namely GoogleForm. The sample is part of the number and characteristics of the population (Sugiyono, 2022). Sampling this study using the slovin formula as follows:

$$n = \frac{N}{1 + Ne^2}$$

$$n =$$

n   : Sample Quantity
N   : Total population
e   : Desired Critical Value (Accuracy Limit)

This research was conducted by distributing questionnaires through google form based on a Likert scale. This scale is a scale that can be used to measure the attitudes, opinions and perceptions of a person or group of people about social phenomena. Validity testing using SPSS facilities. High measurement of validity is done by correlating between the score of the question items with the total variable score. An indicator can be said to be valid if r count> r table and is positive. The Multiple Regression Model used is:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$$

Description:

Y	= Accounting Student Behavior
α	= Constant (intercept) or Y value
β1β2	= Regression coefficient of X1 and X2
X1	= Perceptual influence
X2	= Academic Integrity

Hypothesis Test

To determine whether there is a positive relationship between the variables of the effect of perceptions of academic fraud (X1), academic integrity (X2), and the variable accounting student behavior in college (Y). This study conducted a hypothesis test, The null hypothesis (H0) in this situation claims that the independent and dependent variables have no positive relationship. The opposite hypothesis (H1) states that the independent variable and the dependent variable have a positive relationship**.**

3. RESULTS AND DISCUSSION
3.1. Research Results
Table 1. Multicollinearity Test Results

Coefficients^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	2.768	2.939		.942	.351		
	Academic Cheating	.172	.141	.194	1.220	.228	.338	2.956
	Academic Integrity	.168	.176	.156	.955	.344	.322	3.101
	Accounting Student Behavior	.511	.113	.510	4.529	<,001	.677	1.478
a. Dependent Variable: Tingkat Pemahaman Akuntansi								

Source: SPSS output, processed primary data (2023)

Based on table 4.10, the test results above show that there is no multicollinearity, because all the resulting VIF numbers have a value below 10 and a tolerance value above 0.1. The largest VIF value is 2.956 and is still smaller than 10. While the smallest value of tolerance value is 0.338 which means it is greater than 0.1. From these numbers, it can be concluded that there is no multicollinearity, so the equation is suitable for use:

Table 2. Multiple Linear Regression Test Results

<table>
<tr><td colspan="7" align="center">Coefficients^a</td></tr>
<tr>
<td colspan="2" rowspan="2" align="center">Model</td>
<td colspan="2" align="center">Unstandardized Coefficients</td>
<td align="center">Standardized Coefficients</td>
<td rowspan="2" align="center">t</td>
<td rowspan="2" align="center">Sig.</td>
</tr>
<tr>
<td align="center">B</td>
<td align="center">Std. Error</td>
<td align="center">Beta</td>
</tr>
<tr>
<td rowspan="4">1</td>
<td>(Constant)</td>
<td>2.768</td>
<td>2.939</td>
<td></td>
<td>.942</td>
<td>.351</td>
</tr>
<tr>
<td>Academic Cheating</td>
<td>.172</td>
<td>.141</td>
<td>.194</td>
<td>1.220</td>
<td>.228</td>
</tr>
<tr>
<td>Academic Integrity</td>
<td>.168</td>
<td>.176</td>
<td>.156</td>
<td>.955</td>
<td>.344</td>
</tr>
<tr>
<td>Accounting Student Behavior</td>
<td>.511</td>
<td>.113</td>
<td>.510</td>
<td>4.529</td>
<td><,001</td>
</tr>
<tr><td colspan="7" align="center">a. Dependent Variable: Tingkat Pemahaman Akuntansi</td></tr>
</table>

Source: SPSS output, processed primary data (2023)

Multiple regression equations can be done by interpreting the numbers in the Unstandardized Coefficients. Based on calculations carried out using SPPS, the multiple linear regression equation $Y = 2.768 + 0.168X_1 + 0.168X_2 + 0.511X_3 + e$ Based on the regression equation, the effect of each independent variable on the dependent variable can be analyzed. Constant 2.768 is a positive constant value indicating a positive influence on the independent variable. If the independent increases, the dependent variable will increase or be fulfilled. The F test is used in group sampling and sub group sampling experiments, this is done to see whether the independent variables simultaneously / together have a significant effect on the dependent variable or not. The results of the F statistical test that have been carried out in this study are as follows:

Table 3. F Value Test Results

<table>
<tr><td colspan="7" align="center">ANOVA^a</td></tr>
<tr>
<td colspan="2" align="center">Model</td>
<td align="center">Sum of Squares</td>
<td align="center">df</td>
<td align="center">Mean Square</td>
<td align="center">F</td>
<td align="center">Sig.</td>
</tr>
<tr>
<td rowspan="3">1</td>
<td>Regression</td>
<td>342.505</td>
<td>3</td>
<td>114.168</td>
<td>21.862</td>
<td><,001^b</td>
</tr>
<tr>
<td>Residual</td>
<td>266.331</td>
<td>51</td>
<td>5.222</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>608.836</td>
<td>54</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr><td colspan="7" align="center">a. Dependent Variable: Perilaku Mahasiswa Akuntansi</td></tr>
<tr><td colspan="7" align="center">b. Predictors: (Constant), Kecurangan Akademik; Integritas Akademik</td></tr>
</table>

Source: SPSS output, processed primary data (2023)

Based on table 3, it can be seen that the research results show that from the results of the Anova or F test, the F count is 21.862> from the F table 2.782, thus indicating that the variables of Academic Cheating; Academic Integrity together have a simultaneous effect on Accounting Student Behavior. Individual significant test or t test is a passive data analysis process. This t test will show how much influence the independent variable partially has on the dependent variable. If t count> t table and significant <0.05 then the hypothesis is accepted. Meanwhile, if on the contrary t count < t table and significant> 0.05 then the hypothesis is rejected.

Table 4. T-value test results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.768	2.939		.942	.351
	Academic Cheating	.172	.141	.194	1.220	.228
	Academic Integrity	.168	.176	.156	.955	.344
	Accounting Student Behavior	.511	.113	.510	4.529	<,001
a. Dependent Variable: Perilaku Mahasiswa Akuntansi						

Source: SPSS output, processed primary data (2023)

Based on the test results or data processing in table 4. The variables of emotional intelligence, intellectual intelligence and interest in learning on accounting understanding above can be explained as follows:

1. The t value of X1 < t table or 1.220 < 2.006 with a significance level of 0.228> 0.05, so the hypothesis is rejected. So it can be concluded that the Academic Cheating variable has no partial effect on Accounting Student Behavior The t value of X2 < t table or 0.955 < 2.006 with a significance level of 0.344> 0.05, the hypothesis is rejected. So it can be concluded that the Academic Integrity variable has no partial effect on the level of Accounting Student Behavior.

2. The calculated t value of X3> t table or 4.529> 2.006 with a significant level of 0.001 <0.05, the hypothesis is accepted. So it can be concluded that the learning interest variable partially affects the behavior of accounting students.

The coefficient of determination test is useful for knowing how much the independent variable is able to explain the dependent variable. The results of testing the coefficient of determination in this study can be seen in table 5 below:

Table 5. Test Results of the Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.750[a]	.563	.537	2.28521
a. Predictors: (Constant), Academic Cheating; Academic Integrity				
b. Dependent Variable: Accounting Student Behavior				

Source: SPSS output, processed primary data (2023)

The table above shows the adjusted R Square value where the independent variable is able to influence the dependent variable with a range of values between values 0 to 1, the adjusted R square value is 0.537. thus the coefficient of determination can be calculated by the formula:

Kd = (R)2 x 100%. = (0.537) x 100% = 53.7% So it can be seen that the independent variables in this study which include emotional intelligence, intellectual intelligence and interest in learning are able to explain the variable level of accounting understanding by 0.537 or 53.7%. And the remaining 46.3% can be obtained from other factors not included in this study.

3.2. Discussion

That what factors can influence students' perceptions of academic cheating. This may involve the academic environment, learning pressure, social norms, or institutional policies. Research proves that perceptions of academic fraud can shape students' attitudes towards ethics and integrity leading to a decrease in ethical values or an increase in unethical actions. (Hertati and Puspitawati 2023). The importance of academic integrity in the context of higher education, especially for students majoring in Accounting who will later become professionals in the world of business and accounting. Identification of factors or strategies that can support the development of academic integrity among university students (Hertati and Iriyadi 2023). Character development, increased supervision, or changes in academic culture. Academic integrity affects students' behavior when faced with academic pressure. Whether they tend to maintain their integrity or engage in unethical actions to cope with the pressure. Perceptions of academic fraud and levels of academic integrity are interrelated and contribute to student behavior. (Hertati 2023). (Sirojuddin et al. 2022) stated that it forms a pattern of behavior that can affect students' preparation for the professional world. Discuss the implications of the research findings for curriculum design, teaching methods, and university policies to improve students' academic integrity. For universities in developing programs that can improve student character, especially in terms of academic integrity. Investigate the complex dynamics between accounting students' perceptions, integrity and behavior, and provide a comprehensive view of how universities can respond to and positively shape their students.

4. CONCLUSION

Perceptions of academic fraud, academic integrity, and behavior of students majoring in Accounting in higher education. Accounting students who have high perceptions of academic fraud tend to show lower levels of academic integrity. This perception may affect their views on ethics and integrity in the academic context. Students with high levels of academic integrity tend to show more ethical and responsible behavior, especially when facing academic pressure. Academic integrity is an important factor in shaping students' character and equipping them with professionalism skills. The results of this study provide further understanding of the factors that influence the behavior of accounting students in a college environment. The implications can be used to develop educational programs that are more effective in shaping the character of accounting students with integrity, minimizing academic fraud, and improving professional ethics. A better understanding of the relationship between academic fraud, academic integrity, and student behavior has a positive impact on their preparation to become ethical accounting professionals. Universities can play a role in shaping individuals who not only have academic knowledge, but also strong professional attitudes.

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