

THE INFLUENCE OF RELIGIOSITY ON ACCOUNTING STUDENT ACADEMIC CHEATING

Dewi Kusuma Wardani¹, Dita Puspitasari²

^{1,2}Department of Accounting, Faculty of Economics, Universitas Sarjanawiyata Tamansiswa,
Yogyakarta

d3wikusuma@gmail.com

Keyword

*Religiosity and accounting student
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Abstract

This study aims to examine the effect of religiosity on academic fraud among accounting students. The sample used in this study were students of accounting at the Faculty of Economics at Tamansiswa University, Yogyakarta. The sampling method used is convenience sampling. The samples obtained had 101 respondents. The results showed that religiosity has a negative effect on accounting students' academic fraud.

INTRODUCTION

Cheating is a very common problem today. Various corruption scandals that have become news in the mass media are carried out by various professional groups, one of which is the accounting profession. The occurrence of accounting fraud must be a concern of policymakers in the field of education, especially accounting education, because students who tend to be dishonest in the academic field will tend to be dishonest in the world of work. Therefore, it is important to understand current student academic cheating because these students are future leaders (Artani & Wetra, 2017). Academic fraud, especially plagiarism, among students is increasing. The results of a survey conducted through the Turnitin program (a program to detect the level of plagiarism) found that there was a high degree of similarity in the assignments given to students. The survey showed that in a period of about one year, there were 27 out of 75 files that obtained a Turnitin score of 30% to 83%, which were cited based on data obtained from the results of a survey by Riana Sahrani, Lecturer in the Faculty of Psychology, University of Tarumanagara (Wardani & Farin, 2023).

The phenomenon of academic fraud committed by accounting students, namely academic violations committed by accounting students in an academic environment, is, of course, a big problem and has now become commonplace. Accounting student academic fraud generally refers to behaviour that violates rules or systems that are organized to manage the academic activities of accounting students in tertiary institutions and obtains ideal grades through illegal means (Mulyana, 2021). Cases of academic dishonesty among accounting students in Indonesia have been revealed, such as cheating during exams, preparing exam cheat sheets, plagiarism, fraud, cheating, plagiarizing other people's work. Many acts of academic dishonesty committed by students can have negative repercussions, especially for their workplace. Students must be able to progress in a better direction in order to become graduates with superior academic achievements. Students can also avoid cheating if they realize that what they are going to do is academic cheating, the role of students is needed to prevent academic fraud committed by accounting students, especially while studying (Sagoro, 2013).

The factor that influences accounting students' academic fraud is religiosity. According to Arifah et al. (2018), religiosity is an individual's way of showing religious aspects that are internalized in the results; basically, religion or religion has rules that must be implemented so that all of them function to improve and benefit a person or group of people in relation to God. Naufal & Aisyah (2017) revealed that the level of understanding of religion can also influence

student academic fraud behavior because students who have high religious awareness will tend to behave ethically and try to avoid academic fraud behavior (Naufal & Aisyah, 2017). The higher a person's religiosity, the higher the religious adherence, so that students are expected to be able to avoid fraud and unethical behavior related to the practice of academic fraud among accounting students.

Literatur Review

Theory of Planner Behavior (TPB)

The Theory of Planned Behavior (TPB) is a theory developed with the prohibition against committing academic cheating. TPB is an extension of TRA, and the theory was developed by Ajzen and Fishbein. TRA explains that individual intentions to perform behavior are formed by two main factors, namely attitudes and subjective norms, whereas in TPB there is one more factor, namely perceived behavioral control (Ajzen 1991). There are three factors that influence individual actions in the Theory of Planned Behavior (TPB), namely: 1. Behavioral Beliefs Behavioral beliefs are individual beliefs regarding the results of behavior and evaluation. 2. Normative Beliefs Normative beliefs are beliefs about normative expectations that arise due to the influence of other people and their motivation to fulfill their expectations. 3. Control Beliefs Control beliefs are beliefs in the existence of things that support or hinder the behavior displayed by individuals and their perceptions of how strongly these things support or inhibit their behavior.

Accounting students' academic fraud

Academic cheating by accounting students is an act carried out by students intentionally to benefit themselves (Andayani & Sari, 2019). Academic cheating can be found at every level of education, including tertiary institutions. Even though they often learn about academic cheating behavior, many students still do it. Education in Indonesia still prioritizes hard skills over soft skills to commit various academic frauds (Wardani & Prabowo, 2021). According to Latifah (2014), academic fraud is dishonest behavior carried out by students in academic activities to get the desired results. Hafizhah and Akbar (2022) argue that academic fraud will be a more serious practice of fraud in the future, capable of triggering violations of professional ethics or criminal acts. The culture of academic fraud carried over into the world of work can lead to corrupt behavior, which will certainly damage the quality of future generations of the nation (Wardani & Andini, 2022).

Religiosity

Religiosity can be interpreted as a level of one's belief and knowledge of the teachings of the religion adhered to, so that it is able to influence a person's attitudes and behaviour in making decisions and is able to form ethical behaviour in oneself and individuals (Limbong, 2020). The higher a person's religiosity, the higher the religious observance and fear of God, so that it is expected to be able to avoid fraud and unethical behaviour related to academic fraud by accounting students (Fatimah et al., 2020).

Hypothesis Development

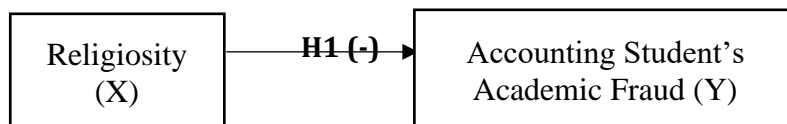
The influence of religiosity on accounting students' academic fraud

Religiosity can be interpreted as a level of one's belief and knowledge of the teachings of the religion adhered to, so that it is able to influence a person's attitudes and behaviour in making decisions and is able to form ethical behaviour in oneself and individuals (Limbong, 2020). The relationship between religiosity and the Theory of Planned Behaviour (TPB) is found in the aspect of behavioural control, which is the belief in the existence of things that support or inhibit the behaviour displayed by individuals and their perceptions of how strongly these things support or inhibit their behavior. This is because students who have high religiosity consider academic fraud to be an act that violates and is not good in everyday life. The results of Naufal and Aisyah's research (2017) revealed that religiosity has a negative effect on accounting

students' academic fraud. Similar to Pamungkas' research (2014), Arifah et al. (2018) found that religiosity has a negative effect on accounting students' academic fraud.

H1: Religiosity has a negative effect on accounting students' academic fraud.

The framework model in this research is as follows:



METHOD

- A. The nature of the research used in this study is quantitative research. Quantitative research is a data analysis activity that includes data processing and presentation, performing calculations to describe data, and conducting hypothesis testing through statistical tests (Artani & Wetra, 2017). Testing this research using the IBM SPSS Statistics program version 20.
- B. Population and Sample
The population in this study were students of the University of Sarjanawiyata Tamansiswa Yogyakarta. The samples taken in this study were students of the Accounting Study Program, Faculty of Economics, class of 2020–2022. The sampling technique of the respondents was carried out by the convenience sampling method.
- C. Sources and Methods of Data Collection this study uses primary data. The method used in data collection is a questionnaire (questionnaire). The questionnaire is a way of collecting data by giving a statement to the informant or respondent to answer it.
- D. Time and place of research
Time and place of research Data collection in this study was carried out via a Google Form, which will be distributed to accounting students at the Faculty of Economics, Tamansiswa University, Yogyakarta. Data collection takes approximately one month in January 2023.
- E. Variabel Definition and Measurement
 - 1) Accounting students' academic cheating
Accounting student academic cheating is a process of dishonest actors acting in carrying out assignments to get a higher success, so that it makes them unable to do things properly and correctly, for example, easy access to the internet as a temptation to admit papers or other people's work without quotation marks (Andayani & Sari, 2019). Accounting student academic fraud is measured using indicators of using prohibited information, engaging in prohibited collaborations (Hayat, 2020), and plagiarism (Hayat, 2020).
 - 2) Religiosity
Religiosity is the level of a person's belief and knowledge of the teachings of the religion he adheres to, so that he is able to influence a person's attitudes and behavior in making decisions and is able to form ethical behavior in a person or individual (Limbong, 2020). Religiosity is a religious value that is adhered to by someone. Religion generally has the goal of controlling every action you want to take so as to prevent fraudulent behavior from occurring (Naufal & Aisyah, 2017). Religiosity is measured using indicators of belief (Naufal & Aisyah, 2017), religious practices (Hayat, 2020), religious experience (Naufal & Aisyah, 2017), religious knowledge (Naufal & Aisyah, 2017), and consequences (Naufal & Aisyah, 2017).
- F. Research Instrument
Tabel 1. Research Instrument

Variable	Indicator	Question Items	Positive Score	Negative Score	
Accounting Student Academic Cheating	Prohibited use of information (Hayat, 2020).	1. I got the answer key from someone else before the exam took place. ✓			
		2. I always do assignments at my own pace. ✓	✓		
		3. I always copy my friends' answers when I get assignments from lecturers. ✓			
		4. Before the exam took place, I distributed the exam questions to other people. ✓			
		5. I always ask my friends to do the coursework given by the lecturers. ✓			
		6. I did not tell the questions or answers to anyone during the exam. ✓			
	Doing prohibited cooperation (Hayat, 2020).	7. I allow my friends to copy answers during the exam. ✓			
		8. I opened the communication tool to exchange answers with friends during the exam. ✓			
		9. I did not dare to bring any means of communication during the exam. ✓			
		10. I use certain cues to cooperate with friends during the exam. ✓			
		11. I always acknowledge the work of others as mine. ✓			
		12. I always copy text from the website. ✓			
	Plagiarism (Hayat, 2020).				

Variable	Indicator	Question Items	Positive Score	Negative Score
Religiosity	Belief (Naufal & Aisyah, 2017).	and paste it in my own writing without the quotation marks.		✓
		13. Every time I want to paraphrase words, I admit that it is someone else's work.		
	Religious Practice (Hayat, 2020).	1. I believe God will always help me wherever I am.	✓	
		2. I believe that every action we make will be held accountable by God.	✓	
		3. I always diligently perform worship according to religious provisions.	✓	
	Religious Experience (Naufal & Aisyah, 2017).	4. I feel sad when I do not perform worship.		
		5. I don't dare to do something that God has forbidden because God is always watching over me.	✓	
		6. My heart feels calm and comfortable when I finish praying.		✓
		7. After worship I never pray.		✓
	Religious Knowledge (Naufal & Aisyah, 2017).	8. I feel bored listening to anything related to religion.		
9. I diligently follow religious lessons to increase knowledge.		✓		
10. For me heaven and hell is something that definitely		✓		

Variable	Indicator	Question Items	Positive Score	Negative Score
		exists even though I've never seen it.		
	Consequence (Naufal & Aisyah, 2017).	11. When I do things and hurt others I feel guilty. ✓		
		12. In my opinion, committing academic fraud is an innocent act. ✓		

G. Data Analysis Technique

The researcher used multiple linear regression analysis using the IBM SPSS Statistics 20 program. The researcher conducted a pilot test before conducting the actual research, which aimed to determine whether the statement items in the questionnaire used as a measuring instrument were valid, reliable, accurate, and easy to understand items.

RESULTS

Data Quality Test

The results of the statement validity test on the variables of religiosity and academic fraud in accounting students show that all items tested are valid. This is because the value of each statement is $r_{count} > r_{table}$ and has a sig. (2-tail) < 0.05 . The results of the reliability test for the religiosity variable have a Cronbach's alpha value of 0.846, and statements from accounting student academic fraud variables have a Cronbach's alpha value of 0.882 greater than 0.60, so it is declared reliable.

Classic assumption test

The result of the Kolmogorov-Smirnov test is 0,74 which is greater than 0,05, so it can be concluded that the data is normally distributed. The results of the multicollinearity test can be seen that the variable religiosity and Accounting students' academic cheating has a tolerance value of $1.000 \geq 10$ and the VIF value is $1.000 \leq 10$, it can be concluded that there is no multicollinearity. The results of the heteroscedasticity test for each independent variable obtained $s_{ih} > 0,05$, so it can be concluded that there is no heteroscedasticity.

Hypothesis Testing Results

The hypothesis testing used in this study consists of the Coefficient of Determinance (R^2) test, the F-test, and the T-test.

Coefficient of Determinance test (R^2)

Tabel 2. Coefficient of Determinance Test (R^2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,738 ^a	,545	,540	4,781

a. Predictors: (Constant), REL

Based on the table above, it can be concluded that the adjusted R square value is 0,540 which means that the accounting students' academic cheating by 54,0% by religiosity, while 46,0% is influenced by other factors outside of this research variable.

F Statistic Test

Tabel 3. F Statistical Test Results

The results of the F statistical test in this study indicate that $F_{count} 118,568 > F_{table} 4,972$ and the

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2710,035	1	2710,035	118,568	,000 ^b
	Residual	2262,777	99	22,856		
	Total	4972,812	100			

a. Dependent Variable: KAMA

b. Predictors: (Constant), REL

significance level is 0,000. Therefore, it can be concluded that one of the independent variables affects the accounting students' academic cheating and in this study the model is said to be fit.

Partial Test (t-Test)

Tabel 4. Partial test results (t-test)

Model		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	76,589	5,013		15,278	,000
	REL	-,993	,091	-,738	-10,889	,000

a. Dependent Variable: KAMA

Based on the table above, it can be seen that the significance value of religiosity is 0,000, which means $< 0,05$ and the t-count value is $-10,889 < t\text{-table } 1,984$. this shows that H_0 is rejected and H_1 is accepted, it can be concluded that the religiosity has a negative effect on academic fraud of accounting students'. This is because the higher a person's religiosity, the more obedient they will be to religion, and their fear of God will also be high, so it is expected that they will be able to avoid acts of academic fraud and unethical behavior related to academic fraud (Fatimah et al., 2020). In addition, the results of this study are in line with the Theory of Planned Behavior (TPB), which in this theory is closely related to religiosity because it involves one's beliefs. The results of this study are in line with the research of Naufal & Aisyah (2017), Pamungkas (2014), and Arifah et al. (2018), which revealed that religiosity has a negative effect on academic fraud in accounting students.

DISCUSSION

Religiosity has a negative effect on accounting students' academic fraud. This is because the higher a person's religiosity, the more obedient they will be to religion, and their fear of God will also be high, so it is expected that they will be able to avoid acts of academic fraud and unethical behavior related to academic fraud (Fatimah et al., 2020). In addition, the results of this study are in line with the Theory of Planned Behavior (TPB), which in this theory is closely related to religiosity because it involves one's beliefs. The emergence of the intention to behave is determined by three determinants, namely: (a) behavioral beliefs, which are individual beliefs about the results of a behavior and evaluation of these results; (b) normative beliefs, which are beliefs about the normative expectations of others and motivation to meet people's expectations; and (c) control beliefs, which are beliefs about the existence of things that support or inhibit behavior and how strong the things that support or inhibit this behavior are. The higher the religiosity possessed by an accounting student, the less likely it is that the student will commit academic fraud (Naufal & Aisyah, 2017)

CONCLUSION

Based on the results and discussion that have been conducted, it can be concluded that religiosity has a negative effect on accounting students' academic fraud. The implication of these

results is that there is still an intention to avoid academic fraud among accounting students because there is still a lack of understanding about academic fraud among students. thereby triggering someone to have the intention of avoiding academic cheating. The results of this study are expected to provide input to the Accounting Study Program to develop and improve the quality of teaching in tertiary institutions, especially those related to academic fraud among accounting students. The limitation of this research is that it is limited to accounting students at Sarjanawiyata Tamansiswa University's of Science as a research sample..

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