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THE EFFECT OF LEARNING MOTIVATION, INTEGRITY, MISUSE OF INFORMATION TECHNOLOGY AND RELIGIOSITY ON ACADEMIC FRAUD

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ABSTRACT

This study examines the effect of learning motivation, integrity, misuse of information technology, and religiosity on academic fraud using the Attribution Theory. This research data was collected through a survey with a quantitative approach. Data were obtained as primary data and collected through online questionnaires. The population in this study was 301 students of Major International and Regular Accounting batches 2018-2019 at Jenderal Sudirman University. The sample of this study used purposive sampling, and the data obtained were 75 respondents. Data analysis using SPSS version 19 for Windows. The results of this study indicate that (1) learning motivation has a positive effect on academic fraud, (2) integrity has a negative effect on academic fraud, (3) misuse of information technology has a positive effect on academic fraud, and (4) religiosity has a positive effect on academic fraud. The implications of this research are to improve the supervisory system, especially during online lectures to students, to provide information about various campus policies to students so that students do not dare to commit fraudulent actions, and to pay attention to factors that influence academic fraud behavior.

KEYWORDS

Academic Fraud, Learning Motivation, Integrity, Misuse of Information Technology, Religiosity, Attribution Theory.

I.   BACKGROUND

Indonesia is one of the developing countries. To prosper the living standards of its citizens it requires the development of human resources. Education is an essential part of human resource development. According to Herlina (2021), education is the most important thing for everyone because it can help people improve their skills and is also the most crucial thing everyone should do. When it comes to the education system, of course, it has a lot to do with academic phenomena. The mechanics of education do not always proceed in accordance with the regulations. As for academic phenomena that violate educational rules, one of them is academic fraud.

According to Munirah and Nurkhin (2018), academic fraud is a type of unfortunate behavior that has a detrimental impact on students. Students at various universities in South Korea also carry out cheating behavior during online exams. It is alleged that as many as 700 students at Hankuk University of Foreign Studies cheated on each other by creating a chat group or Kakao Talk to share test answers during the midterm exam. As a result, they will be punished for the deeds they have committed. (www.Tempo.co).

Many factors can affect academic fraud. Research conducted by Wardana et al., (2017) shows that academic fraud is influenced by two types of factors, namely internal factors, and external factors. Internal factors consist of learning motivation and integrity, while external factors consist of misuse of information technology.

Another opinion expressed by Rettinger and Jordan (2005), is that the factor influencing academic fraud is religiosity. According to Luthans (2005), religiosity variables using the concept of attribution theory refers to the process by which a person explains the reasons for the behavior of others to be determined from internal and external factors.

Based on some of these studies, it can be seen that the results of research that examine the influence of learning motivation, integrity, misuse of information technology, and religiosity on academic fraud still provide different conclusions. So, it still needs further research because of the limitations of previous research. The suggestions that previous researchers have made are expected to be used as input for further research.

In addition, researchers added religiosity variables to find out how much influence religiosity has on academic fraud. As for the addition of religiosity variables based on the concept of attribution theory. The relevance of attribution theory in this research is to determine a person's fraudulent behavior in fulfilling academic obligations influenced by internal and external factors. An internal factor that is able to make someone behave fraudulently is religiosity because students have an awareness of believing their beliefs to fulfill their obligations as students, including not behaving fraudulently. The addition of religiosity variables is also one of the suggestions from previous researchers for further research. Therefore, further research is

needed to explain the relationship between learning motivation, integrity, misuse of information technology, and religiosity with academic fraud.

In this research, researchers want to examine the influence of learning motivation, integrity, misuse of information technology, and religiosity on academic fraud. This research refers to the research of Wardana et al., (2017) and Jannah et al., (2020).

II.   RESEARCH OBJECTIVES & SCOPE

Research Objectives: This study aims to test and analyze the effect of learning motivation, integrity, misuse of information technology, and religiosity on academic fraud. The method used in this study is a quantitative method using primary data obtained from distributing questionnaires.

Scope of Research: The object of research used in this research is accounting students in semesters 6 and 8 at Jenderal Soedirman University. They have met the required sample criteria because they currently have taken courses in accounting information systems, auditing 1, and auditing 2. This research uses four independent variables, namely learning motivation, integrity, misuse of information technology, and religiosity. Researchers use one dependent variable, which is academic fraud.

III.   LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

a)   Attribution Theory

According to Ayuningtyas and Pamudji (2012), attribution theory explains how to understand a person's reaction to events in their environment by understanding their reasoning for the circumstances they are facing. This theory explains that there is a relationship between behavior and the attitudes and characteristics of the individual, so it can be seen that observing the behavior simply reveals the attitudes or characteristics of the person and can also predict the behavior of a person when faced with certain circumstances.

From several explanations regarding the attribution theory, researchers concluded that the attribution theory explains why people do what they do. It can be internal, like personality traits, or external, such as how certain situations or circumstances affect people's behavior. Attribution theory helps us understand how people react to events in their environment. Through attribution theory, we can know a lot about a person from their behavior and understand how people perceive things.

In this research, researchers use attribution theory because researchers will conduct empirical studies to find out the factors that influence students toward academic fraud, especially learning motivation, integrity, misuse of information technology, and religiosity. Misuse of information technology is one of the determinants of academic fraud that will be carried out because it is an external factor that encourages a person to carry out an activity because of the environment. Learning motivation, integrity, and religiosity are some of the determinants of academic fraud that will be carried out because it is an internal factor that encourages a person to carry out an activity.

- **Academic Fraud:** According to Nusron and Sari (2020), academic fraud is a dishonest attempt to succeed, such as acknowledging someone else's work or work without showing that it is an excerpt from that person's work on the internet.
- **Learning Motivation:** Badaruddin (2015) argues that to achieve learning goals, a person must be psychologically motivated, also called learning motivation.
- **Integrity:** According to Mulyadi and Purwadireja (2002), integrity is a quality of character that shows a person's ability to realize what has been agreed upon and believed to be true.
- **Misuse of Information Technology:** Wardana et al., (2017) argue that the misuse of information technology refers to the act of abusing computer-based knowledge, which develops very quickly and can violate existing codes of ethics.
- **Religiosity:** According to Jalaludin (2005), religiosity has laws and obligations that must be obeyed. It serves to bind and benefit a person or group of people in relation to God, other humans, and the natural environment.

b) **Hypothesis Development**

1. **The Effect of Learning Motivation on Academic Fraud**

An attribution theory states that every person's behavior or ideas are influenced by several factors, both from within (internal factors) and from outside (external factors). Learning motivation is an internal factor in the form of psychological encouragement that encourages someone to carry out learning activities in order to achieve learning goals. Learning motivation acts as a stimulus so that someone has a desire to succeed in learning activities to achieve goals.

Based on research conducted by (Fadlilah & Aisyah, 2017; Husna, 2015; Sagita & Mahmud, 2019; Sumarni, 2017; Wardana et al., 2017), it is stated that learning motivation has a negative effect on academic fraud. In previous research, it was concluded that learning motivation had a negative effect on academic fraud.

Motivation is a non-intellectual psychological component. This makes learning motivation play a unique role in terms of increasing enthusiasm, feeling good about oneself, and wanting to learn new things.

When the level of learning motivation is lower, the level of cheating committed by students will be higher. Based on this description, the first hypothesis used in this research is as follows:

H$_1$: Learning motivation has a negative effect on academic fraud.

2. The Effect of Integrity on Academic Fraud

Attribution theory discusses a person's behavior related to attitudes that can be determined by internal and external factors and becomes the cause of why the person does an action. Integrity is an internal factor that influences someone, to be honest. Integrity can be the basis for a person to behave in accordance with the applicable code of ethics.

Based on research conducted by (Arifin, 2021; Hadijah & Jamaluddin, 2020; Ningsih & Simbolon, 2019; M. Rahmawati, 2016; Silvia, 2019; Wardana et al., 2017), which state that integrity has a negative effect on academic fraud. The higher the integrity of the student, the lower the level of cheating committed. Based on this description, the second hypothesis used in this research is as follows:

H$_2$: Integrity has a negative effect on academic fraud.

3. The Effect of Misuse of Information Technology on Academic Fraud

In attribution theory, it is explained that the causes and motives of a person's doing something are based on several factors, such as internal factors and external factors. Misuse of information technology is an external factor that influences a person to violate the applicable code of ethics by abusing computer-based knowledge. The development of increasingly advanced information technology can affect a person's attitudes and behavior.

Based on research conducted by research conducted by (Arifin, 2021; Hadijah & Jamaluddin, 2020; Jannah et al., 2020; Marlina, 2018; Melasari, 2019; Silvia, 2019; Wardana et al., 2017), stated that the misuse of information technology has a positive effect on academic fraud. When the misuse of information technology is higher, the level of cheating committed by students will be higher. Based on this description, the third hypothesis used in this research is as follows:

H$_3$: Misuse of information technology has a positive effect on academic fraud.

4. The Effect of Religiosity on Academic Fraud

In simple terms, attribution theory explains that the behavior that exists in a person can come from both internal factors (behavior that can be controlled by oneself) and external factors (behavior that is

influenced from outside). Religiosity is an internal factor that motivates a person's state of mind to act in a way that shows their understanding and adherence to their religion in their daily activities. Religiosity is a person's primary motivation to behave in accordance with morals.

Based on research conducted by (Hadijah & Jamaluddin, 2020; Ningsih & Simbolon, 2019; Ridhayana et al., 2018; Wardana et al., 2017), which states that religiosity has a negative effect on academic fraud. The higher a person's religiosity, the lower the potential for cheating. Based on this description, the fourth hypothesis used in this research is as follows:

H4: Religiosity has a negative effect on academic fraud.

IV. RESEARCH METHODS

a) Research Design

- **Research Types:** This research is an associative quantitative research type. This research uses the survey method as a way to collect data. The survey was conducted by giving questionnaires containing questions to respondents, namely students of the accounting study program at Jenderal Sudirman University.

- **Research Object:** This research was conducted at the Faculty of Economics and Business, Jenderal Sudirman University, which is located at Jalan Raya Professor DR. HR Boenyamin No. 708, Dukuhbandong, Grendeng, North Purwokerto District, Banyumas Regency, Central Java. The objects used are students of the 2019 and 2018 Accounting study programs.

- **Population and Sample:** The population in this research were students from the 2018 and 2019 batches of the Accounting Study Program, Faculty of Economics and Business, Jenderal Soedirman University, Purwokerto, totaling 301. Purposive sampling was used as a sampling method in this research. The selection of sample criteria in this research is based on research that has been carried out by Kusuma (2018), some of the sample criteria in this research are active undergraduate Accounting students at Jenderal Sudirman University, and accounting students who have programmed Auditing I, Auditing II, and Accounting Information Systems.

- **Data Types and Sources:** The type of data used in this research is primary data. The sources of data used in this research are the distribution of questionnaires via Google Forms.

- **Data Collection Techniques:** Data collection in this research was conducted through an electronic survey through a Google Form questionnaire. Questionnaires were distributed via Google Forms to respondents, after which the questionnaires were obtained and processed. Measurement of data in this research using a modified Likert scale with 4 answer choices, namely, Strongly Agree (SS) with a score of 4, Agree (S) with a score of 3, Disagree (TS) with a score of 2, and Strongly Disagree (STS) with a score of 1.

b) **Definition of Conceptual and Variable Operational**

- **Variable Dependent**

  The dependent variable in this research is academic fraud. According to Silvia (2019), academic fraud is a term that refers to various dishonest behaviors carried out by students to achieve high grades in a way that is against their morals and rules because they are in a competitive environment where their actions can cause harm to others. The indicators used to measure the dependent variable (academic fraud) in this research are the same as those used in the research conducted by Pamungkas (2015) as follows:

  a. Academic fraud behavior when carrying out mid-semester exams and end-semester exams.
  b. Academic fraud behavior when doing assignments.

- **Variable Independent**
  - **Learning Motivation**

    The indicators used to measure the independent variable (learning motivation) in this research are the same as those used in the research conducted by Purwanto (1990) as follows:

    1) Interest. Interest is a person's interest in something. Therefore, students who have a high interest in learning will make student learning easier to understand.
    2) Ideals. The desire to be someone (ideal picture) will help people learn more.
    3) Student condition. Physical condition and a healthy mind will make it easier for people to want to learn.

  - **Integrity**

    The indicators used to measure the independent variable (integrity) in this research it is the same as those used in the research conducted by Probovury (2015) as follows:

    1) Loyalty to the little things,
    2) Being able to find the truth when others are loyal to the gray area,
    3) Have responsibility,
    4) Have a culture of trust,
    5) Honest and humble,
    6) Fair,
    7) Adhere to ethical standards.

- **Misuse of Information Technology**

The indicators used to measure the independent variable (misuse of information technology) in this research are the same as those used in the research conducted by Probovury (2015) as follows:

1) Knowledge or skills,
2) The level of sophistication of information technology,
3) The duration of the use of information technology.

- **Religiosity**

The indicators used to measure the independent variable (religiosity) in this research are the same as those used in the research conducted by Youssef et al., (2011) as follows:

1) Experience
2) Practice/Ritualistic
3) Belief/Ideology
4) Intellectual
5) Consequential

c) Data Analysis Technique

In this research, multiple linear regression analysis was used to test the hypothesis. Researchers used the SPSS 19 application to analyze the data using SPSS 19 software. Before testing the hypothesis, this research first tested the validity, reliability test, and classical assumption test.

V. RESULT AND DISCUSSION

i. RESULTS

a) Overview of Research Objects

This research was conducted at Jenderal Sudirman University, which is located on Jl. Professor DR. HR Boenyamin No. 708, Dukuhbandong, Grendeng, Kec. North Purwokerto, Banyumas Regency, Central Java 53121.

This study uses a numerical scale of 1 to 4 as an alternative answer to measure, learning motivation, integrity, misuse of information technology, religiosity, and academic fraud, where strongly agree is given a scale of 4, agree is given a scale of 3, disagree is given a scale of 2, and strongly disagree were given a scale

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of 1. The research instrument used in this study was a questionnaire in the form of a G-form. The distribution of the questionnaires was carried out in the period from 7 July 2022 to 19 July 2022.

b) Overview of Research Respondents

The population used in this study were students of S1 Accounting at Jenderal Sudirman University Class of 2018 and 2019 with a total of 301 students. Sampling in this study used 75 respondents from 301 populations based on the Slovin formula.

Table 1: Proportional Sample Calculation Results

No.	Class Students	Amount	%
1	Regular Class Year Batch 18	24	30,8%
	International Class Year Batch 18	16	20,5%
2	Regular Class Year Batch 19	19	28,2%
	International Class Year Batch 19	16	20,5%
	Total	75	100,0%

Source: Primary Data Processing, 2022

c) Result of Pilot Test

The pilot test is used to test whether the research instrument is reliable and valid. This pilot test was carried out before the actual research, so the questionnaire was tested first on 30 students of the Faculty of Economics and Business, Jenderal Soedirman University. Questionnaires were distributed to respondents via WhatsApp group and private chat. The test results from this pilot test are statement items from the variables learning motivation (LM), integrity (I), misuse of information (MIT), and religiosity (R) valid and reliable so that there is no change in each statement item. Meanwhile, there are 4 invalid academic fraud variable statements, so the 4 statement items must be discarded.

Table 2: Result of Pilot Test

Variable	No	Statement
Academic Fraud	11	I don't dare to use my cell phone to exchange exam answers with friends
	15	I include the bibliography according to the general rules of writing in the work of the task
	16	I include a bibliography of every material that I take from books, newspapers, journals, and the internet
	17	I always do individual tasks according to my ability

Sources: Data Processing Pilot Test, 2022

d) Data Quality Test

1. Test the Validity of the Questionnaire

Table 3: Result of Validity Test

Variable	r_{count}	r_{table}	Description
AF.1	0.764	0.230	Valid
AF.2	0.747	0.230	Valid
AF.3	0.741	0.230	Valid
AF.4	0.755	0.230	Valid
AF.5	0.734	0.230	Valid
AF.6	0.599	0.230	Valid
AF.7	0.787	0.230	Valid
AF.8	0.658	0.230	Valid
AF.9	0.783	0.230	Valid
AF.10	0.619	0.230	Valid
AF.11	0.704	0.230	Valid
AF.12	0.648	0.230	Valid
AF.13	0.655	0.230	Valid
AF.14	0.660	0.230	Valid
AF.15	0.453	0.230	Valid
AF.16	0.680	0.230	Valid
AF.17	0.645	0.230	Valid
AF.18	0.729	0.230	Valid
AF.19	0.742	0.230	Valid
AF.20	0.761	0.230	Valid
LM.1	0.850	0.230	Valid
LM.2	0.771	0.230	Valid
LM.3	0.844	0.230	Valid
LM.4	0.871	0.230	Valid
LM.5	0.728	0.230	Valid
LM.6	0.463	0.230	Valid
I.1	0.354	0.230	Valid
I.2	0.330	0.230	Valid
I.3	0.571	0.230	Valid
I.4	0.594	0.230	Valid
I.5	0.455	0.230	Valid
I.6	0.458	0.230	Valid
I.7	0.669	0.230	Valid
I.8	0.681	0.230	Valid
I.9	0.604	0.230	Valid
I.10	0.387	0.230	Valid
I.11	0.350	0.230	Valid
I.12	0.467	0.230	Valid
I.13	0.411	0.230	Valid
I.14	0.264	0.230	Valid
MIT.1	0.309	0.230	Valid
MIT.2	0.238	0.230	Valid
MIT.3	0.684	0.230	Valid
MIT.4	0.287	0.230	Valid
MIT.5	0.784	0.230	Valid
MIT.6	0.732	0.230	Valid
MIT.7	0.747	0.230	Valid
MIT.8	0.784	0.230	Valid
R.1	0.411	0.230	Valid
R.2	0.523	0.230	Valid
R.3	0.413	0.230	Valid
R.4	0.527	0.230	Valid
R.5	0.630	0.230	Valid
R.6	0.530	0.230	Valid
R.7	0.385	0.230	Valid
R.8	0.433	0.230	Valid

Variable	r_{count}	r_{table}	Description
R.9	0.414	0.230	Valid
R.10	0.451	0.230	Valid
R.11	0.409	0.230	Valid
R.12	0.407	0.230	Valid
R.13	0.402	0.230	Valid
R.14	0.430	0.230	Valid

Source: Output of Validity test

2. Result of Reliability Test

Table 4: Result of Reliability Test

Variable	Reliability Coefficient	Cut of Value	Description
Academic Fraud (AF)	0.944	0.60	Reliable
Learning Motivation (LM)	0.856	0.60	Reliable
Integrity (I)	0.730	0.60	Reliable
Misuse of Information Technology (MIT)	0.745	0.60	Reliable
Religiosity (R)	0.702	0.60	Reliable

Source: Output of Reliability test

e) **Result of Descriptive Statistic Analysis**

Table 5: Result of Descriptive Analysis

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Learning Motivation (LM)	75	6	23	15.73	4.578
Integrity (I)	75	21	50	40.13	5.419
Misuse of Information Technology (MIT)	75	15	30	24.24	4.165
Religiosity (R)	75	17	53	38.61	5.232
Academic Fraud (AF)	75	25	74	49.12	13.57

Sources: Primary data processing (SPSS)

f) **Classical Assumption Test**

1. Result of the Normality Test

Table 6: Result of Normality Test

Variable	Kolmogorov Smirnov	Asymp. Sig	Description
Standardized residual	0.659	0.778	Normal

Sources: Output of classical assumption test

2. Result of Multicollinearity Test

Table 7: Result of Multicollinearity Test

Variable	Tolerance	VIF	Description
Learning Motivation (LM)	0.488	2.048	No multicollinearity
Integrity (I)	0.953	1.050	No multicollinearity
Misuse of Information Technology (MIT)	0.523	1.913	No multicollinearity
Religiosity (R)	0.846	1.182	No multicollinearity

Sources: Primary data processing (SPSS)

3. Result of the Heteroscedasticity Test

Table 8: Result of Heteroscedasticity Test

Variable	Sig.	A	Description
Learning Motivation (LM)	0.811	0.05	No heteroscedasticity
Integrity (I)	0.887	0.05	No heteroscedasticity
Misuse of Information Technology (MIT)	0.692	0.05	No heteroscedasticity
Religiosity (R)	0.925	0.05	No heteroscedasticity

Sources: Primary data processing (SPSS)

g) Analysis of Multiple Linear Regression

Table 9: Multiple Linear Regression Analysis Result

Variable	Regression Coefficient (B)	t_{test}	t_{table} (one-tailed)	Description
Learning Motivation (LM)	2.338	8.852	1.9939	Rejected
Integrity (I)	-0.066	-0.416	1.9939	Accepted
Misuse of Information Technology (MIT)	0.289	1.031	1.9939	Accepted
Religiosity (R)	0.039	0.220	1.9939	Rejected
Constant		6.495		

Sources: Primary data processing (SPSS)

Based on the data that has been obtained in Table 9, so that a multiple regression equation can be formed, namely:

$$AF = 6.495 + 2.338LM - 0.066I + 0.289MIT + 0.039R + e$$

Multiple linear regression equation explains several things as follows:

1. The constant value (a) has a positive value of 6.495. A positive sign means that it shows a unidirectional influence between the independent variable and the dependent variable. This shows that if all the independent variables which include learning motivation (LM), integrity (I), misuse of

information technology (MIT), and religiosity (R) are zero percent or have not changed, then the value of academic fraud is 6,495.

2. The regression coefficient value for the learning motivation (LM) variable has a positive value of 2,338. This shows that if learning motivation increases by 1%, academic fraud will increase by 2,338 with the assumption that other independent variables are considered constant (constant). The positive sign means that it shows a unidirectional influence between the independent variable and the dependent variable.

3. The value of the regression coefficient for the integrity variable (I) is -0.066. This value shows a negative (opposite direction) effect between the integrity variable and academic fraud. This means that if the integrity variable increases by 1%, then the academic fraud variable will decrease by 0.066. Assuming that other variables are considered constant (constant).

4. The regression coefficient value for the misuse of information technology (MIT) variable has a positive value of 0.289. This shows that if misuse of information technology increases by 1%, then academic fraud will increase by 0.289 with the assumption that other independent variables are considered constant (constant). The positive sign means that it shows a unidirectional influence between the independent variable and the dependent variable.

5. The value of the regression coefficient for the religiosity variable (R) has a positive value of 0.039. This shows that if religiosity increases by 1%, then academic fraud will increase by 0.039 with the assumption that other independent variables are considered constant (constant). The positive sign means that it shows a unidirectional influence between the independent variable and the dependent variable.

h) Result of Coefficient Determination Test (R^2)

Table 10: Coefficient Determination Test Result

R	R Square	Adjusted R Square	Std. Error of the Estimate
0.854	0.729	0.713	7.268

Sources: Primary data processing (SPSS)

i) Result of Simultaneous Significant Test

Table 11: Simultaneous Significant Test Result

F_{test}	F_{table}	Sig	α
46.996	2.50	0.000	0,05

Sources: Primary data processing (SPSS)

ii. DISCUSSION

a) Discussion of First Hypothesis Testing

Testing the alternative hypothesis H_1 is done by looking for the correlation coefficient between the variable learning motivation and academic fraud. Regarding the test results, the proposed H_1 that learning motivation has a negative effect on academic fraud is rejected. This means that the higher the learning motivation of students, the higher the academic fraud committed by students.

Interest in learning, aspirations, and conditions when participating in learning activities faced by students are their considerations for doing academic fraud. Students who are able to maximize the adjustment of conditions following learning also have high aspirations and interest in learning which can reduce academic fraud behavior. Attribution theory explains if a person's behavior is influenced by internal factors of individual behavior that come from within a person. Learning motivation is one of the internal factors of attribution theory which is expected to have a negative effect on academic fraud. The results of this study indicate that learning motivation has a positive effect on academic fraud.

From the results of research on accounting students of the Faculty of Economics and Business, Jenderal Sudirman University class of 2018 and 2019 understand that students who have an interest in learning and high aspirations will try to do assignments and exams as much as possible, so they will not commit academic fraud. Some respondents realized that having a low interest in learning and aspirations sometimes made them commit academic fraud.

Referring to Table 5 the maximum value of the variable learning motivation is 23 while the mean value is 15.73. This shows that the mean value of learning motivation is close to the maximum value and away from the minimum value. This means that learning motivation has a positive influence on academic fraud. This can be seen from the results of the tabulation of answers that were most chosen by respondents, namely a scale of 3 (agree) with 146 frequencies. This means that students have goals, an interest in learning, and adapt to conditions with good learning activities.

This research is not in line with research conducted by (Fadlilah & Aisyah, 2017; Husna, 2020; Sagita & Mahmud, 2019; Sumarni, 2017; Wardana et al., 2017). However, the results of this study strengthen the results of research conducted by (Hafizhah & Akbar, 2022; Jannah et al., 2020; Lobo, 2020; Melasari, 2019).

b) Discussion of Second Hypothesis Testing

Testing the alternative hypothesis H_2 is done by looking for the correlation coefficient between the integrity variable and academic fraud. Regarding the test results, the proposed H_2 that integrity has a negative effect on academic fraud is acceptable. This means that having high integrity will encourage students to behave honestly in learning activities so as to reduce the desire to commit academic fraud.

Adherence to applicable ethical standards is one of the main considerations for students to commit academic fraud. The attribution theory explains that the internal factors of a person's behavior are controlled by the individual himself. Integrity is an internal factor of a person doing an act honestly according to his heart which is expected to have a negative effect on academic fraud. The results of this study indicate that integrity has a negative effect on academic fraud.

The data analysis shows the results of the tabulation of answers that were most chosen by respondents, namely a scale of 3 (agree) with 385 frequencies and a scale of 4 (strongly agree) with 314 frequencies. This means that almost all respondents have good integrity including responsibility, honesty, trust, humility, loyalty, ability to find the truth, fairness, and obeying ethical standards.

This study produces conclusions that strengthen the results of research conducted by (Arifin, 2021; Hadijah & Jamaluddin, 2020; Ningsih & Simbolon, 2019; Rahmawati, 2016; Silvia, 2019; Wardana et al., 2017).

c) Discussion of Third Hypothesis Testing

Testing the alternative hypothesis H$_3$ is done by looking for the correlation coefficient between the variable misuse of information technology and academic fraud. In relation to the test results, the proposed H$_3$ that the misuse of information technology has a positive effect on academic fraud is acceptable. This shows that the higher level of misuse of information technology by students, the higher level of academic fraud.

Knowledge or skills regarding information technology can be one of the considerations in conducting academic fraud. The more skilled someone understands information technology can increase someone to commit academic fraud. In the attribution theory, it is stated that a person's behavior is influenced by external factors originating from external causes. Misuse of information technology is an external factor that is expected to have a positive effect on academic fraud. The results of this study indicate that misuse of information technology has a positive effect on academic fraud.

This shows that information technology can make it easier for students to cheat, such as making it easier to find answers during exams, producing information in the form of reports, tables, graphs and others as well as sending data or information from one location to another and can give or receive answers from friends. Information technology is a field of computer-based science that is designed in such a way as to help users in their work and is developing very rapidly. Advanced technological advances influence a person's attitudes and behavior. When someone uses sophisticated information technology, all conveniences can be achieved, however, if this use is misinterpreted and turns into a form of abuse, then all forms of fraud can be carried out easily. When the use of information technology becomes increasingly misused, the level of cheating

committed by students will become higher. Thus, information technology influences academic cheating behavior.

It can be seen from this research that accounting study program students feel they have a combination of situations and conditions that make it possible to commit academic fraud. This is because the relevant regulations do not provide sufficiently severe sanctions, this also indicates that the regulations related to academic cheating are not working well.

Lack of strict exam supervision, lecturers check every assignment given to students, so that there is no opportunity for students to misuse information technology to demonstrate honesty or correctness of actions carried out by students in accordance with the existing code of ethics. However, in conditions like this, the misuse of technology is closely related to academic cheating behavior, as is the case during the current pandemic, with the implementation of an online learning system, namely via virtual online without meeting face to face, many students still commit cheating, namely by simply copying and pasting exams or assignments. without trying to do it first.

This study produces conclusions that strengthen the results of research conducted by (Arifin, 2021; Hadijah & Jamaluddin, 2020; Jannah et al., 2020; Marlina, 2018; Melasari, 2019; Silvia, 2019; Wardana et al., 2017).

d) Discussion of Fourth Hypothesis Testing

Testing the alternative hypothesis H_4 is done by looking for the correlation coefficient between the religiosity variable and academic fraud. In relation to the test results, H_4 proposed that religiosity has a negative effect on academic fraud is rejected. This shows that the higher the level of religiosity committed by students, the higher the academic fraud.

The experiences and consequences faced by students can be one of the main considerations in conducting academic fraud. Consequences can be in the form of suspension for violating disciplinary rules and regulations carried out by students, which can reduce academic fraud behavior. Attribution theory states that the internal factors of a person's behavior are influenced by the individual himself. Religiosity is an internal factor that is expected to have a negative effect on academic fraud. The results of this study indicate that religiosity has a positive effect on academic fraud.

From the results of research on Accounting students of the Faculty of Economics and Business, Jenderal Sudirman University class of 2018 and 2019 understand that students who have a high level of

religiosity will be reluctant to commit academic fraud because they believe that these actions are detrimental to the interests of others and are not good to do because contrary to religious teachings.

This study provides a result that the level of student religiosity has no effect on decreasing the level of academic fraud. This can be caused by the presence of other dominant factors, such as feeling depressed, seeing profitable opportunities, and having reasons to justify an action. Religiosity in this study is assumed to be the internal side of students. The variable of religiosity has no effect on academic fraud. This is because external factors are more promising to be able to meet the needs of students than just belief in God. Believing in God as the creator of this world is indeed a necessity of mankind in this world, but not all humans assume that by believing in God all the needs in this world will be fulfilled as soon as possible. So, there are still people who also rely on other things to be able to meet their needs

The results of this study yield conclusions that are not in line with the results of research conducted by (Hadijah & Jamaluddin, 2020; Ningsih & Simbolon, 2019; Ridhayana et al., 2018; Wardana et al., 2017). However, the results of this study strengthen the results of research conducted by (Ardiansyah, 2021; Nisa & Fitriasari, 2021; Rahmawati & Susilawati, 2019; Rofiullah, 2019; Sofyan, 2014).

VI. CONCLUSIONS AND IMPLICATION

Conclusions

Based on the results of testing and discussion as presented, several conclusions can be drawn as follows:

1. Learning motivation has a positive effect on academic fraud
2. Integrity has a negative effect on academic fraud
3. Misuse of information technology has a positive effect on academic fraud
4. Religiosity has a positive effect on academic fraud.

Implications of Research

This research is expected to provide benefits for the Faculty of Economics and Business, at Jenderal Sudirman University. It is expected that the faculty or lecturers would strengthen the supervision system, particularly during online lectures to students, so that students will not dare to perform fraudulent acts. Additionally, anti-cheating campaigns should be increased, and they might take the shape of movies or booklets. Academic dishonesty will arise when students who engage in it believe they are safe to do so and are not identified for the impact that will harm them. Therefore, instructors have the potential to play a significant part in the prevention of academic dishonesty. One of the most efficient methods is to provide students with precise information regarding the campus policies that, if broken, can result in severe

repercussions for the students. The lecturer may choose to recognize and reward students who do not engage in dishonest behavior by awarding bonus points to students who have never missed a single one of their scheduled classes.

Limitation of Research

This research still needs further development so that the results are more in-depth and accurate. This study also has several limitations that researchers hope to improve in the development of further research.

The use of the questionnaire method to obtain data in this study is still not optimal for collecting various information from respondents regarding academic fraud, this is due to several things, such as the short duration of questionnaire collection and students who do not dare to fill out questionnaire statements related to academic fraud for fear of their identity. which is revealed. In the future, researchers can extend the questionnaire collection time longer and convince students that their answers and identities will be kept confidential. Other variables that may be investigated for further research besides the variables that have been studied in this study are the competitiveness and gender variables.

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