Examining Academic Integrity in Accounting Education: The Role of Information Technology Misuse, Academic Culture, and Religiosity

Elisa Khusnul Wigati[1*], Luqman Hakim[2]

[1,2] Faculty of Economics and Business, Universitas Negeri Surabaya, Indonesia
*Corresponding author, e-mail: elisa.21078@mhs.unesa.ac.id

A B S T R A C T

The research investigates the linkage between information technology misuse, academic culture, and academic integrity among accounting education students with religiosity as a moderation variable. This study involved 199 students from accounting education at the State University of Surabaya as the sample chosen using the random sampling technique. Furthermore, moderate regression analysis (MRA) and multiple linear regression analysis were used to analyze the data. The findings indicate that information technology misuse hurts academic integrity, while academic culture positively impacts academic integrity. In addition, religiosity moderated the adverse effects of information technology misuse on academic integrity. Lastly, religiosity does not moderate the impact of academic culture on academic integrity among accounting education students.

INTRODUCTION

Education is the foremost and primary way to prevent nation deterioration as it plays a prominent role in its construction. A prior scholar argued that education is one way to raise the standard of human capital, which can impact the development of all facets of daily life (Muliani, Febriana, & Ayu, 2022). According to Indonesian Law No. 20 of 2003, education aims to develop students' potential to become respectable, healthy, intelligent, creative, independent, and patriotic citizens.

The educational process so far has focused more on learning outcomes and is rarely associated with developing students' emotional intelligence (Suwardani, 2020). As a result, students have unbalanced biases in their perception and taste (Sofya et al., 2021). Furthermore, gender educational inequality is one of the main issues and causes of human rights violations in Indonesia, where educational inequality occurs at almost every level of education, including higher education (Rahmi et al., 2022).

Higher education is the highest level after secondary school and includes study programs in various fields. Higher education aims to prepare students to be members of the general public with higher academic and professional skills (Hafizha, 2022). Later, to accomplish high-level academic and professional competencies,

evaluation is needed following some criteria. For instance, good academic character can be shown by adhering to the tenets of academic integrity (Farahat, 2022).

Academic integrity is often associated with honesty, sincerity, respect, and responsibility (ICAI, 2018), and students need to own it. According to Macháček and Srholec (2019), Indonesia was the second-most advanced country in the world after Kazakhstan in terms of academic performance between 2015 and 2017. In addition, Hakim et al. (2018) provided an example of academic cheating, which can violate academic integrity and be included as academic dishonesty.

A prior study by Hayati et al. (2020) remarked that corruption can be illustrated as the impact of weak academic integrity, which can be the initial seed to drive corruption behavior. As shown in Figure 1, Indonesia's corruption level is still relatively low. Based on the corruption perception index (CPI), which was created by Transparency International (TI), indicates that the score is 34 points higher than the CPI. However, the CPI for Indonesia increased from 2019 to 2023, ranking 115th out of 180 nations.
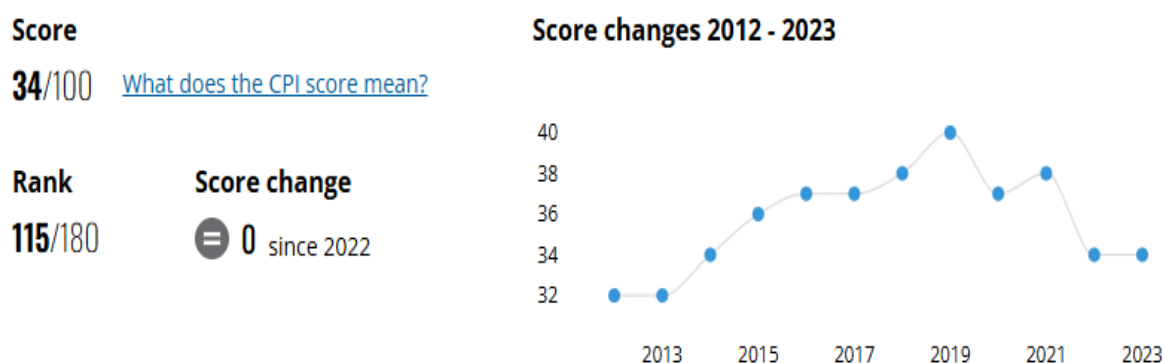

Figure 1. Corruption Perception Index

To deal with corruption, Apsari and Suhartini (2021) suggested that every individual should have academic integrity before entering the workforce. Later, some studies (e.g., Sasongko et al., 2019; Syarif, 2023) explained that academic integrity and academic culture should be viewed as both a means of education to develop a person's character from an early age to an advanced age in order to produce people who are morally, intellectually, spiritually, and emotionally sound. In particular, students enrolled in an apprenticeship program who envision themselves as apprentices or apprentice instructors must adhere to ethical principles when entering the workforce (Nelson et al., 2017).

The accounting education study program primarily aims to prepare students to become teachers and apprentices. Both prospective accountants and accounting educators should possess high academic integrity that will help them prepare for the working world and deal with challenging situations (Fuadah et al., 2024). These two professions need to uphold the highest standards of academic integrity as it is often linked with financial decisions by their judgment and be willing to take risks to prevent corruption (Fitra et al., 2024). Additionally, the accounting teacher must possess high integrity to guide their students appropriately (Löfström, 2016).

Preliminary observation in Accounting Education, State University of Surabaya, found that there are few academic dishonesties, such as frequently exchanging answers among classroom members during exams or copy-paste the answers from various sources. Based on the aforementioned investigation, the researcher compares the results they obtained and their level of understanding by analyzing the data clearly and concisely and asking the same questions they had previously asked during their work (Hakim et al., 2023). However, the information obtained indicates that their results do not match their level of understanding. The aforementioned points include the type of academic integrity that must be upheld.

The theory of planned behavior (TPB) can be used to explain how attitude, subjective norms, and perceptions of control over behavior affect behavior (Ajzen, 2020). TPB states that people act according to their goals and intentions (Kurniawati & Arif, 2023). Three factors are behind this: attitude towards behavior, subjective norm, and perceived behavior control. When someone engages in a particular behavior, their attitude

towards behavior might be interpreted as either positive or destructive. Subjective norms are assumptions or beliefs about a person's involvement in a particular activity. However, the control behavior experienced by a person aligns with one's perception of how easy or difficult it is to perform a particular task.

External and internal elements can further explain this academic integrity. The internal elements can affect students' integrity, but the individuals themselves can address them. In addition, religiosity can be considered as the determinant of academic integrity. On the other hand, an external factor that may compromise academic integrity is information technology misuse (Juliardi et al., 2021). A study by Manalu and Sari (2024) stated that using information technology in academic settings can affect academic integrity by causing fraudulent acts. The aforementioned study involved religiosity to highlight the adverse effects of technology use on academic performance.

A person's level of religious adherence, also known as their religiosity, is suspected of negatively or positively impacting their academic integrity (Istifadah & Senjani, 2020). As a person's level of religiosity increases, their academic integrity may also escalate. People with strong religious beliefs will be more sensitive to the consequences of whatever is provided (Aulia et al., 2022). In this study, religiosity is a variable linked to attitude toward behavior, i.e., an individual's religious beliefs in doing something while balancing the consequences of the taught religious lessons (Dewi et al., 2024). Then, this subjective norm focuses on social behavior intended to be performed or not performed. As a result, academic culture serves as a subject of this study.

In addition, academic culture impacts academic integrity because it is a tool used in the academic environment to perform all academic activities. The more a person's academic life improves, the more their integrity will be enhanced when they are free from fraudulent acts. A previous study by Tonasa et al. (2022) mentioned that education impacts academic performance. However, another study by Farahat (2022) indicated that academic integrity is not always affected by academic culture and may be explained unequivocally that academic integrity is not affected by culture.

Considering these gaps and inconsistencies, this study investigates the connection between academic culture, technology information misuse, and academic integrity among accounting students, with religiosity as a moderating variable. This study elaborated on religiosity as a moderating variable that can fortify or weaken the influence of academic integrity, which is missing in the prior studies. This study also involved TPB, which focuses on the ease and difficulty that arise when engaging in behavior. Information technology is a perception of control over actions, attitude towards behavior, subjective norm, and perceived behavior control all influence this.

RESEARCH METHOD

This research used quantitative research methods with an explanatory design. The population in this study consisted of 365 accounting education students at the State University Surabaya. Using essential random sampling with the Slovin formula, the sample in this study yielded results from 199 respondents. The data were collected from questionnaires distributed to the respondents. Before data collection, an investigation is conducted using validity and reliability tests. Furthermore, data were analyzed using linear regression and moderated regression analysis techniques using SPSS package software. The statistical analysis includes the classical assumption test, t-test, F-test, and the coefficient of determination (R2) (Ghozali, 2018).

RESULT AND DISCUSSION
Result

Before the hypothesis estimation, it must pass the classical assumptions test, including normality, multicollinearity, heteroscedasticity, and linearity. The normality test results showed a Sig. of 0,200 (>0,05), indicating that the data is usually distributed. Subsequently, the results of the multicollinearity test remarked that all variables have a tolerance value of more than 0,1 and a VIF value of less than 10, showing that the multicollinearity test did not occur in the data for each variable. According to the statistical output for the heteroscedasticity test, every variable has a Sig, meaning there is no heteroscedasticity for every variable. The

linearity test for all variables indicates that the linearity is less than 0,05, and the variation from linearity is more significant than 0,05, such that each independent variable is linear concerning the dependent variable.

Table 1. T-test for H1 and H2

Model	Unstandardized Coefficients		t	Sig.
	B	Std. Error		
Information Technology Misuse	-0,532	0,106	-5,039	0,000
Academic Culture	0,569	0,090	6,298	0,000

Source: Data processed 2024

As illustrated in Table 1, the significance level for the t-test for information technology misuse (X1) and academic culture (X2) is 0,000 (< 0,05). This indicates that the partial independent variable influences the dependent variable. In particular, information technology misuse hurts academic integrity among accounting education students, while academic culture positively impacts academic integrity.

Table 2. R-Square (R2)

R	R-Square	Adjusted R-Square
0,627[a]	0,393	0,387

Source: Data processed 2024

Table 2 shows the R-Square value of 0,393 (39,3%), which indicates that the impact of using information technology and academic culture on academic integrity among accounting education students is 39,3%. The other 60,7% is influenced by other variables not examined in this study.

Table 3. t-test result for H3

Model	Unstandardized Coefficients		t	Sig.
	B	Std. Error		
(Constant)	-14,565	25,429	-0,573	0,567
Information Technology Misuse	2,136	1,214	1,759	0,080
Religiosity	1,903	0,727	2,616	0,010
Information Technology Misuse *Religiosity	-0,085	0,035	-2,431	0,016

Source: Data processed 2024

As shown in Table 3, the significance level for the t-test for the variable involving the interaction of abuse information technology with religiosity (X1*Z) is Sig. 0,016 (<0,05). This remarks that the moderation variable can be used to moderate the influence of the independent variable on the dependent variable. Specifically, religiosity (Z) can be moderated by highlighting the adverse effects of information technology use on academic integrity among accounting education students.

Table 4. R2 for H3

R	R-Square	Adjusted R-Square
0,546[a]	0,298	0,287

Source: Data processed 2024

Based on Table 4, the R-square is 0,298, suggesting the connection between information technology misuse and religiosity (X1*Z) and academic integrity among accounting education students is 29,8%. In comparison, 70,2% of the information is influenced by different variables that were now not tested in this current study.

Table 5. t-test for H4

Model	Unstandardized Coefficients		t	Sig.
	B	Std. Error		
Academic Culture	-0,566	0,944	-0,600	0,549
Religiosity	-1,399	0,815	-1,717	0,088
Academic Culture*Religiosity	0,042	0,028	1,532	0,127

Source: Data processed 2024

According to Table 5, the significance level for the t-test for the variable involving the interaction between academic culture and religiosity (X2*Z) has a value of Sig. 0,127 (> 0,05). This indicates that the moderation effect cannot explain the impact of the impartial variable on the dependent variable. Religiosity cannot moderate the impact of academic culture on the academic integrity among accounting education students.

Table 6. R2 for H4

R	R Square	Adjusted R Square
0,573[a]	0,328	0,318

Source: Data processed 2024

Lastly, as presented in Table 6, the R-Square value is 0,328, indicating that the relationship between academic culture, religiosity, and religiosity interaction (X2*Z) equals 32,8% for academic integrity accounting education students. Different variables stimulate 67,2% of the data.

Discussion
Information Technology Misuse and Academic Integrity
This first finding indicates that information technology usage can reduce academic integrity among accounting education students. This is indicated by a t-count value of -5,039 < -1,972 with a Sig. 0,000 < 0,05, accepting H1. As information technology is used more frequently, academic integrity among students in accounting education will deteriorate. The theory of planned behavior explains that behavior control is based on a person's ease or difficulty in carrying out a particular task. When someone feels comfortable, the actions that are taken become more positive. Conversely, when someone is experiencing a negative emotion, the behavior performed on them will undoubtedly be negative.

In the context of this study, a person's religious beliefs during a study period will either change or not change due to the difficulties or difficulties encountered. When a person experiences a difficulty, which can be attributed to their use of information technology, it will hurt their academic integrity, particularly their sense of self-worth. The finding agrees with Manalu and Sari (2024), which indicated that using information technology in academic settings can impact academic integrity. Students with a strong sense of self-worth will be reluctant to compromise their academic integrity if they experience difficulties or setbacks. One of the main goals is to ensure that information technology is used in academic settings in a timely and accurate manner (Rahayu et al., 2023).

It concludes that information technology is a prominent factor affecting academic integrity in accounting education students. As information technology becomes more sophisticated and prevalent, it will further undermine the academic integrity of accounting education students. Conversely, when information technology is used excessively, academic integrity among students might be described as high. Information technology must be used appropriately and as a guide to ensure its use continues progressing (Warni & Margunani, 2022).

Academic Culture and Academic Integrity
Based on the statistical estimation, it can be drawn to a conclusion that academic education has a positive impact on students' academic integrity. This is indicated by the t-count value being higher than the threshold (6,298 > 1,972) with a Sig. 0,000 < 0,05 to confirm H2. The Theory of Planned Behavior can explain the findings about the subjective norm. Normative norms are based on the social behavior that each individual

engages in. Subjective norm is positive when an individual receives good environmental conditions. The aforementioned normative norms are generally positive and can undoubtedly contribute to a good academic culture in which a good academic culture can contribute to good academic integrity.

In line with this research, the academic culture is created by how people live their lives based on a particular group or community's norms, values, and values, such as the academic standards that a particular educational institution upholds. The norms, values, and religious beliefs used as measuring sticks by a particular institution to ensure that academic life is positive mean that the resulting academic life is good. When a particular educational institution upholds academic standards, the academic integrity that develops in each student will also be upheld.

The results are consistent with Tonasa et al. (2022), which indicates that education can hurt academic integrity. Academic misconduct compromises academic integrity. As the quality of education improves, academic fraud will also improve due to high levels of honesty. In addition, when academic integrity declines, academic integrity will increase. Academic integrity should be upheld by adhering to all academic principles so that academic integrity continues to improve.

Consequently, it can be summarized that the academic way of life is one of the most essential positive factors that affect academic integrity among students. As a result of the emergence of aspiring accountants and teachers with integrity, it is necessary to uphold academic integrity. Because academics are a prerequisite for becoming a professional teacher or an accountant, achieving high academic standing requires high integrity (Farahat, 2022). A more positive academic environment will increase the academic integrity of students. On the other hand, if academic culture becomes increasingly hostile, it will undermine the academic integrity of students enrolled in accounting courses, whether teachers or accountants.

Religiosity Moderates the Effect of Information Technology Misuse on Academic Integrity

The moderated regression analysis (MRA) test shows that religiosity moderates the adverse effects of information technology misuse on academic integrity among accounting education students. This is evidenced by a t-count of -2,431 < -1,972 and a sig. of 0,016 < 0,05; thus, H3 is accepted. The basic rationale is that a person's increasing level of religiosity can influence how they use information technology about their academic integrity. According to Istiani (2023), religiosity is the degree to which a person adheres to their religion. Regarding academic integrity, religiosity toward one's religion can increase or positively impact one's academic integrity by addressing the academic fraud individuals in art carry out.

As previously provided by Apsari and Suhartini (2021), religion might influence or lessen academic rigor. Religion can moderate the adverse effects of information technology use on academic integrity. Accordingly, it can be concluded that religiosity is a variable that can be moderated by reducing the adverse effects of information technology use on academic integrity among accounting students. The output of the MRA test indicates that coefficient determination R-square is about 30%, indicating a 9% decrease in the impact of information technology use on academic integrity (39%–30%).

Religiosity Moderates the Effect of Academic Culture on Academic Integrity

Based on the data from the MRA analysis, it can be concluded that religiosity cannot moderate the impact of academic culture on academic integrity among accounting education students. This is supported by a t-count of 1,532 < 1,972 and a sig. of 0,127 > 0,05, confirming H4. The explanation to support this finding is that regardless of one's religious beliefs, it will not be possible to fully express the effect of instructional existence on instructional integrity among accounting education students, which means the existence of religiosity. The effect of instructional life on educational integrity will no longer be considered.

Religious beliefs that are practiced might affect a person's attitude (Istifadah & Senjani, 2020). Regarding academic integrity, a person's religious beliefs and practices can hurt their life. On the other hand, academic life emphasizes attitudes, religious beliefs, and values that a group of academics possesses to find knowledge through academic activities. The results align with Apsari and Suhartini (2021), which states that religious beliefs can enhance academic performance and, in turn, academic integrity. Accordingly, the results of this study

indicate that religion cannot effectively moderate the adverse effects of academic culture on academic integrity among accounting education students.

CONCLUSION

This study examines the moderation role of religiosity in the relationship between information technology misuse, academic culture, and academic integrity among accounting education students. The findings indicate significant adverse effects of information technology misuse on academic integrity. In addition, academic culture can influence academic integrity among accounting education students. Religiosity moderates the adverse effects of information technology use on academic integrity. However, religiosity does not moderate the impact of academic culture on the academic integrity among accounting education students.

These results can provide some recommendations. Academic integrity is essential to developing competent and professional students; it is provision for creating qualified and professional accounting educators and accountants, and it is anticipated that the researchers will use the study to determine which other independent variables have a more significant impact on academic integrity, such as procrastination, and which moderating variables have a more significant potential to moderate the impact of independent variables on dependent variables, such as self-efficacy.

REFERENCES

Ajzen, I. (2020). The theory of planned behavior: Frequently asked question. Human Behavior and Emerging Technologies, 2(4), 314–324.

Apsari, A. K., & Suhartini, D. (2021). Religiosity as moderating of accounting student academic fraud with a Hexagon Theory Approach. Accounting and Finance Studies, 1(3), 212–231. https://doi.org/10.47153/afs13.1512021

Dewi, P., Karbono, K., & Sutadi. (2024). Pengaruh kematangan beragama dan perilaku asertif terhadap integritas akademik peserta didik SMA-SMK pada Sekolah Berbasis Buddhis. Sati Sampajanna, 14(2), 58–69.

Farahat, A. (2022). Elements of academic integrity in a cross-cultural Middle Eastern educational system: Saudi Arabia, Egypt, and Jordan case study. International Journal for Educational Integrity, 18(1), 1–18. https://doi.org/10.1007/s40979-021-00095-5

Fitra, H., Syofyan, E., Masdupi, E., Mulyani, E., Taqwa, S., & Halmawati, H. (2024). The Influence of competence and organizational commitment on village fund management accountability with transparency as a mediating variable. Jurnal Inovasi Pendidikan Ekonomi (JIPE), 14(1), 95. https://doi.org/10.24036/011285410

Fuadah, L. A., Zanaria, Y., & Sari, G. P. (2024). Pengaruh integritas mahasiswa, minat belajar, dan penyalahgunaan teknologi informasi terhadap perilaku kecurangan akademik mahasiswa akuntansi sebagai calon akuntan. Expensive: Jurnal Akuntansi dan Keuangan, 3(1), 65–73. https://doi.org/10.24127/exclusive.v3i1.5454

Ghozali, I. (2018). Aplikasi analisis multivariate dengan program SPSS (Edisi Ke 9). Semarang: Badan Penerbit Universitas Diponegoro.

Hafizha, R. (2022). Pentingnya integritas akademik. Journal of Education and Counseling (JECO), 1(2), 115–124. https://doi.org/10.32627/jeco.v1i2.56

Hakim, L., Abdillah, M. A., Aprilia, N., Nurhidayati, F., & Saputra, I. A. G. (2023). Trend penelitian project-based learning di perguruan tinggi 2014-2023 melalui analisis Bibliometrik. Jurnal Inovasi Pendidikan Ekonomi, 13(2), 135–143.

Hakim, L., Soesato, Y., Dwiharja, L., Prakos, A., Kurniawan, R., Mariena, N., & Widayati, I. (2018). The impact of alienation through neutralization on students academic dishonesty. Journal of Teaching in International Business, 29(2), 161–179. https://doi.org/https://doi.org/10.1080/08975930.2018.1480990

Hayati, A. F., Oknaryana, Marna, J. E., Rahmat, Z., Tranitasari, W., & Yeni, G. (2020). Pengaruh self-reliance dan self-efficacy terhadap pendidikan keuangan mahasiswa. Jurnal Inovasi Pendidikan Ekonomi, 8(2), 127–135.

ICAI. (2018). The fundamental values of Icai, (1), 17. Retrieved from https://academicintegrity.org/images/pdfs/20019_ICAI-Fundamental-Values_R12.pdf

Istiani, N. (2023). Religiusitas holistik dalam kebijakan Kementerian Agama terhadap orientasi majelis taklim di Indonesia. POROS ONIM: Jurnal Sosial Keagamaan, 4(1), 43–55. https://doi.org/10.53491/porosonim.v4i1.646

Istifadah, R. U., & Senjani, Y. P. (2020). Religiosity as the moderating effect of diamond fraud and personal ethics on fraud tendencies. Journal of Islamic Accounting and Finance Research, 2(1), 91. https://doi.org/10.21580/jiafr.2020.2.1.4712

Juliardi, D., Agung Sudarto, T., & Taufiqi, R. at. (2021). Fraud triangle, misuse of information technology and student integrity toward the academic cheating of UM student during the pandemic Covid-19. International Journal of Research in Business and Social Science (2147- 4478), 10(6), 329–339. https://doi.org/10.20525/ijrbs.v10i6.1343

Kurniawati, A., & Abubakar Arif. (2023). Pengaruh fraud pentagon dan penyalahgunaan teknologi informasi terhadap perilaku kecurangan akademik (Studi Pada Mahasiswa Fakultas Ekonomi Dan Bisnis Perguruan Tinggi Di Jakarta). Jurnal Ekonomi Trisakti, 3(1), 1669–1678. https://doi.org/10.25105/jet.v3i1.16167

Löfström, E. (2016). Role-playing institutional academic integrity policy-making: Using researched perspectives to develop pedagogy. International Journal for Educational Integrity, 12(1). https://doi.org/10.1007/s40979-016-0011-0

Macháček, V., & Srholec, M. (2019). Predatory publications in Scopus: Evidence on cross-country differences. 17th International Conference on Scientometrics and Informetrics, ISSI 2019 - Proceedings, 1, 351–362.

Manalu, P. B., & Sari, N. (2024). Perilaku kecurangan akademik ditinjau dari penyalahgunaan teknologi informasi, integritas mahasiswa, kompetensi moral dan kepercayaan diri. Journal of Economic, Management, Accounting and Technology, 7(1), 105–116. https://doi.org/10.32500/jematech.v7i1.6093

Muliani, Febriana, W., & Ayu, B. D. P. (2022). Pengaruh integritas siswa terhadap academicfraud: Dimensi Fraud Pentagon Theory (Studi Kasus Pada Siswa di Podok Pesantren Nurul Hikmah Kabupaten Lombok Barat). Jurnal Ilmiah Fokus Ekonomi, Manajemen, Bisnis Dan Akuntansi, 01(02), 261–266.

Nahar, H. S. (2017). Exploring future accountants' academic fraud (in)tolerance: Oman evidence", Journal of Accounting in Emerging Economies. Journal of Accounting in Emerging Economies.

Nelson, M. F., James, M. S. L., Miles, A., Morrell, D. L., & Sledge, S. (2017). Academic Integrity of Millennials: The Impact of Religion and Spirituality. Ethics and Behavior, 27(5), 385–400. https://doi.org/10.1080/10508422.2016.1158653

Ni Made Dwi Surya Rahayu, Komang Krishna Yogantara, & Laras Oktaviani. (2023). Pengaruh motivasi belajar, penyalahgunaan teknologi informasi, dan integritas mahasiswa terhadap perilaku kecurangan akademik mahasiswa akuntansi. Journal Research of Accounting, 5(1), 17–25. https://doi.org/10.51713/jarac.v5i1.100

Ni Putu Suwardani. (2020). "QUO VADIS" Pendidikan karakter dalam merajut harapan bangsa yang bermartabat. Unhi Press.

Rahmi, E., Friyatmi, Siwi, M., Takidah, E., Syahrul, & Oksefa, P. (2022). Penguatan anti fraud awareness mahasiswa melalui pembelajaran Pengantar Akuntansi 1 berbasis problem based learning models through contextual approach. Jurnal Inovasi Pendidikan Ekonomi, 12(2), 122–129.

Sasongko, Noer, Mahruf Noor Hasyim, and D. F. (2019). Analysis of behavioral factors that cause student academic fraud. Journal of Social Sciences Research, 5(3), 830–837.

Sofya, R., Yulhendri, Y., Ritonga, M., & Sofia, N. (2021). Students engagement dan learning performance mahasiswa pada mata kuliah media pembelajaran ekonomi yang menerapkan metode project based learning. Jurnal Inovasi Pendidikan Ekonomi (JIPE), 11(1), 82. https://doi.org/10.24036/011123450

Syarif, M. (2023). Melindungi integritas akademik dengan mengembangkan sistem informasi pengaduan pelanggaran di kalangan perguruan tinggi. Jurnal RESTIKOM : Riset Teknik Informatika Dan Komputer, 5(2), 137–147. https://doi.org/10.52005/restikom.v5i2.148

Tonasa, M., Kanivia, A., Setyorini, C. T., & Susilowati, D. (2022). Pengaruh culture hofstede terhadap fraud akademik mahasiswa akuntansi. Jurnal Riset Keuangan dan Akuntansi, 8(1), 23–30. https://doi.org/10.25134/jrka.v8i1.6429

Warni, P., & Margunani, M. (2022). Pengaruh dimensi dalam fraud diamond dan penyalahgunaan teknologi informasi terhadap perilaku kecurangan akademik. Business and Accounting Education Journal, 3(1), 36–49. https://doi.org/10.15294/baej.v3i1.59275

.