

**THE IMPACT OF STUDENTS ACADEMIC PERFORMANCE IN
FINANCIAL ACCOUNTING AND AUDITING SUBJECTS ON THEIR
CORRUPTIVE BEHAVIOR PERCEIVES**

A THESIS

Presented as a Partial Fulfillment of the Requirements to obtain the Bachelor
Degree in Accounting Department



Presented by:

Nabila Putri Desideria

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**INTERNATIONAL PROGRAM
FACULTY OF ECONOMICS
UNIVERSITAS ISLAM INDONESIA
YOGYAKARTA**

2018

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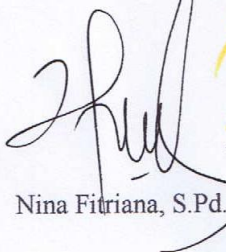
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الجامعة الإسلامية
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DECLARATION OF AUTHENTICITY

Hereby I declare the originality of the thesis; I have not presented someone else's work to obtain my university degree, nor I have presented someone else's words, ideas or expressions without any of the acknowledgments. All quotations are cited and listed in the bibliography of the thesis. If in the future this statement is proven to be false, I am willing to accept any sanction complying with the determined regulation or its consequence.

Yogyakarta, July 11th, 2018



Nabila Putri Desideria

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ABSTRACT

This research has objectives to test whether students' academic performance in Financial Accounting and Auditing subjects have positive and significant impact on their corruptive behavior perceives. Financial Accounting subjects used to measure the independent variable such as Introduction to Accounting, Intermediate Accounting 1, Intermediate Accounting 2, Intermediate Accounting 3, Advanced Accounting, and Business Combination Accounting. While Auditing subjects used to measure the independent variable such as Auditing 1 and Auditing 2. In this research, the researcher is using the structured questionnaire to collect the data regarding students' corruptive behavior perceives. Moreover, the data that have been collected will be processed by using IBM SPSS Statistics 23. The samples of this research are 122 accounting students in Faculty of Economics UII who have taken all Financial Accounting and Auditing subjects. The researcher found that students' academic performance in Financial Accounting subject have positive and significant impact on their corruptive behavior perceives. However, students' academic performance in Auditing subject have positive but not significant impact on their corruptive behavior perceives.

Keywords: *academic performance, Financial Accounting, Auditing, corruptive behavior perceives, academic misconduct.*

ABSTRAK

Penelitian ini memiliki tujuan untuk menguji apakah kinerja akademik mahasiswa pada mata kuliah Akuntansi Keuangan dan Pengauditan memiliki pengaruh positif dan signifikan terhadap persepsi perilaku koruptif. Mata kuliah Akuntansi Keuangan yang digunakan untuk mengukur variabel independen seperti Pengantar Akuntansi, Akuntansi Keuangan Menengah 1, Akuntansi Keuangan Menengah 2, Akuntansi Keuangan Menengah 3, Akuntansi Keuangan Lanjutan, dan Akuntansi Kombinasi Bisnis. Sedangkan mata kuliah Pengauditan yang digunakan untuk mengukur variabel independen adalah Pengauditan 1 dan Pengauditan 2. Pada penelitian ini, peneliti menggunakan kuesioner untuk mengumpulkan data terkait persepsi perilaku koruptif mahasiswa. Kemudian, data yang sudah dikumpulkan akan diolah dengan menggunakan IBM SPSS Statistics 23. Sampel penelitian ini adalah 122 mahasiswa akuntansi di Fakultas Ekonomi Universitas Islam Indonesia yang sudah mengambil semua mata kuliah Akuntansi Keuangan dan Pengauditan. Peneliti menemukan bahwa kinerja akademik mahasiswa pada mata kuliah Akuntansi Keuangan memiliki pengaruh positif dan signifikan terhadap persepsi perilaku koruptif, sedangkan kinerja akademik mahasiswa pada mata kuliah Pengauditan memiliki pengaruh positif namun tidak signifikan terhadap persepsi perilaku koruptif.

Kata kunci: *kinerja akademik, Akuntansi Keuangan, Pengauditan, persepsi perilaku koruptif, kecurangan akademik.*

CHAPTER I

INTRODUCTION

1.1. Background of Study

The issue of corruptive behavior is already familiar in the society. However, corruptive behavior is often related to the case of corruption among public officials. It can be recognized that corruptive behavior in Indonesia has occurred from old generation to the current generation. As we know that case of corruption in Soeharto era had happened in large-scale because state power was centralized at that time. This would cause the state regulations or policies were only belonging to Soeharto's interested parties, such as family, children, relations, or pro-Soeharto groups. At first, source of corruption was started only from president's authority, but now the control of state has been separated to several government institutions such as DPR and MPR or other public officers that have been adjusted to their own function, but it also can generate the probability of new corruption cases.

A classical reason for why people do corruption is they want to achieve their goals easily by utilizing their authority without considering the impact of their behavior. On the other hand, corruption also can elevate someone's status level in society by getting the acknowledgement from people in their group. Many people assume that corruptive behavior is not a serious problem because they may do corruption collectively and consider corruption as a common thing. We can

conclude that corruption is like cultural heredity, which the number of corruption cases cannot be controlled from the Soeharto era until now. This was supported by Leff (1964) who defined corruption as ‘an extra-legal institutions used by individuals or groups to gain influence over the actions of the bureaucracy’.

Sometimes we do not realize that corruptive behavior does not only happen among the public officials but also students both high school students or university students. In several cases, students do not realize that corruptive behavior is a bad attitude because they may see other students do the same things as they did. Even though corruptive behavior among students does not directly contribute impact to the society, but as the future decision makers, their individual value must be considered. Besides that, it might negatively influence the quality of education system, either school or university. The forms of corruptive behavior by students can be cheating in the exam, plagiarism on their thesis or paper assignment, etc. The most common reason due to their corruptive behavior is they want to increase their GPA or grade point average in their academic performance without considering the negative impact of this behavior. For business students, the corruptive behavior can influence their academic integrity in ethical business practices. One of the empirical researches about students’ corruptive behavior conducted by Williams et al. (2014) compared the academic misconduct done by students from US and UEA. In this research, they found that 345 undergraduate students from Southeastern University in Florida, US and 164 undergraduate students from United Emirates Arab (UEA) were 71 percent all of the students admitted to academic misconduct in recent one-year period. While the comparison

between the percentage of students from US and UEA who admitted to cheat, it can be said that business students from the Middle East were less likely to view possible cheating behaviors as serious as students from US. It means that the students from US were more individualist than students from UEA which were more collectivist. Through the result of this study reflected Asian people who naturally have a sense of togetherness. Therefore it would be easier to do corruption or academic misconduct together with their friends. Different from Asian people, American people were more individualist because they prefer to do their works alone rather than let anyone else getting involved. It supported the statement from Surachmin & Cahaya (2011) which stated that nowadays people do corruption collectively.

In this digital era, students can easily do academic misconduct because they are possible to copy and paste or to edit others' work without making any big effort. A study conducted by McKibban and Burdsal (2013) found five interrelated factors of multi-faceted concept which appeared in academic misconduct. Those five factors were included creative padding, interactive cheating, false personal excuses, taking credit for others' work, and exam cheating. Creative padding is students intentionally add some filters to create the illusion of completed work; it will make a little bit different from the original one. Students also might be doing interactive cheating with their friends by collaboratively cheat or borrow others' work. Sometimes in order to get out of an assignment or exam, students are creating false excuses so they can easily get permission from their lecturer. The most serious problem in academic misconduct

is taking credit for others' work and claiming it as their own. The last factors that can be easily found among students are cheating on the in-class exam. Cheating is also one of the most embarrassing things in academic misconduct because this potentially happened in almost all students, either school or university students. Based on McKibban's research, the idea of his research will be developed in this research.

The corruptive behavior of students that is always related to academic misconduct is cheating behavior. Stone et al. (2009) conducted a study that extended the Theory of Planned Behavior (TPB) model developed by Ajzen (1985) to predict misconduct behavior using attitudes, subjective norms, perceived behavioral control, intentions, and justifications. In this study, the researchers added justifications as one of the variables because justifications are cognitive, which closely related to attitudes, subjective norms, and perceived behavioral control in personally. Justifications may be assumed to the students who admit that their cheating behavior is influenced by external circumstances, not desired by them. The results of this study also indicated that cheating could be more spontaneous than planned. It reflected that previously students have not planned to cheat, but the possibility of cheating still exists, so they can do cheating when they get pressures from external circumstances, such as their parents who desire them to get the high score of GPA.

Regarding this issue, one factor that can be used to measure students' corruptive behavior perceives is the academic performance such as scores on Financial Accounting and Auditing subjects. Financial Accounting subject is

considered as the fundamental knowledge for accounting students because they will learn how to prepare, present, and interpret financial reporting, while Auditing is a supporting subject of Financial Accounting because moral and ethics are two crucial point, moreover the independency is also considered for being a professional accountant. Therefore, researcher will develop this idea into the research **“The Impact of Students Academic Performance in Financial Accounting and Auditing Subjects on Their Corruptive Behavior Perceives”**.

1.2. Problem Identification

Refers to the study background above, problem identification of this research are:

1. A Number of students who do cheating or other academic misconduct such as plagiarism is relatively high.
2. Students perceive that cheating is a common behavior done by students and there is no impact of cheating on other parties.
3. Students get some pressures from external circumstances (i.e. their parents) to achieve a high score in GPA.
4. Advanced technology nowadays has facilitated students to finish their assignment quickly. Unfortunately they use it in an improper way, such as plagiarism.

1.3. Problem Formulation

Based on the study background, this research aims to answer the question of students' academic performance in Financial Accounting and Auditing subjects that will influence their corruptive behavior perceives.

1.4. Problem Limitation

As we know the problem of academic misconduct is extensively high, therefore the researcher should limit the problem of this research. The problem will be limited only to accounting students in Faculty of Economics UII who have taken Financial Accounting and Auditing subjects to test their corruptive behavior perceives.

1.5. Research Objectives

The research objectives of this research are as follows:

- a. To analyze the influence of students' academic performance in Financial Accounting subjects on their corruptive behavior perceives.
- b. To analyze the influence of students' academic performance in Auditing subjects on their corruptive behavior perceives.

1.6. Research Contributions

This research is conducted with expectations that it can give a value for these following parties:

- a. Researcher

The researcher will get the knowledge about academic performance factors that influence corruptive behavior perceives of students in Faculty of Economics UII.

b. Academicians

Academicians will get additional information to be evaluated about academic performance factors that influence corruptive behavior perceives of students in Faculty of Economics UII.

c. Following researcher

This research is expected to be additional information and reference for the other researcher or other parties in collecting the data about the impact of students' academic performance in Financial Accounting and Auditing subjects on their corruptive behavior perceives.

1.7. Systematical of Writing

This research discusses five chapters.

CHAPTER I: INTRODUCTION

This chapter describes the background of the study, problem identification, problem formulation, problem limitation, research objectives, research contributions, and systematical of writing.

CHAPTER II: LITERATURE REVIEW

This chapter contains theoretical review to discuss the issues raised in this study, including relevant and supportive theories and concepts to analyze the problem in this study. It also contains a review of the previous study, theoretical framework, and hypothesis formulation.

CHAPTER III: RESEARCH METHOD

This chapter contains type of data research, research objects, research data collection method, research variables, and research data analysis method. This chapter is the basis for analyzing the data.

CHAPTER IV: DATA ANALYSIS AND DISCUSSION

This chapter contains the analysis result of data collecting from the sample and tools that used to analyze the data, such as descriptive data, validity test, reliability test, classic assumption test, and hypothesis testing.

CHAPTER V: CONCLUSIONS AND RECOMMENDATIONS

This chapter contains the description of conclusions and limitations from the results of the analysis and recommendation that may be proposed and implemented for a future researcher.

CHAPTER II

LITERATURE REVIEW

2.1. Theoretical Review

2.1.1. Attribution Theory

Attribution theory is one of the theory that explains determination causes of someone's behavior. According to Fiske & Taylor (as cited in McLeod, 2012), "Attribution theory deals with how the social perceiver uses the information to arrive at causal explanations for events. It examines what information is gathered and how it is combined to form a causal judgment (1991). Simply, attribution theory is concerned with how people explain the events or actions that they do. Heider (1972) developed attribution theory into two main ideas, which are internal attribution and external attribution. Internal attribution is process of assigning the cause of someone's behavior or action on his/her internal characteristic, such as personality traits. Meanwhile, external attribution is process of assigning the cause of someone's behavior or action on some situations or events outside his/her control, such as environmental factors (McLeod, 2012).

2.1.2. Perception

In the psychology, Rookes & Willson (2005) stated that "perception is a process which involves the recognition and interpretation of stimuli which register on our sense". It means that perception is related to the process of how humans make sense of their environment and sensation depends on the basic stimulation of their sense organs (Rookes & Willson, 2005).

Perception in the context of this research refers to personal perspective toward anything or anyone through a process using individual sense. The perception among individuals will be different because of the different sense, even though they see a similar thing. Therefore, it generates two kinds of perception, both person perception and direct perception. Cunningham (2013) argued that personal perception can be defined as one of social psychology elements that concern on how a person processes information about other people, through some steps such as extract the information of what a person sees, then interpret that information, and how this interpretation can influence the person's subsequent behavior. Person perception may be focused on social and cognitive biases that can influence person's interpretation of others for the first time they meet. It will generate direct perception. Whereas, Hudson (2000) argued that direct perception is a process of perceiving an object without any concepts of consideration toward that object. The concept of direct perception is also called as 'concept-less' or 'theory-free' because it is assumed that people may freely perceive anything that they see in accordance with what they think. Direct perception is indeed contained of much harmful since the post-positivists have existed in the science of philosophy. However, Hudson also stated that "for every perception, there is a descriptive belief that mediates the perception". It means that even though direct perception does not need any mediation to process the perception, there should be an interface between perception and the object. Based on the understanding above, it is concluded that we only can perceive something if we directly see the object.

Gibson (1979) cited in Witt, South, & Sugovic (2014) stated that the goal of perception is to express between perceiver and environment. Related to the goal of perception, perception also can be defined as perceivers are conscious awareness of objects and events to their environment. This perception is closed with constructivists' approach which only takes the dorsal visual system and leaves the ventral system. Overall, perception encompasses both conscious and unconscious effects of sensory stimulation on behavior (Norman, 2002).

2.1.3. Theory of Planned Behavior

Theory of planned behavior (TPB) which was developed by Ajzen (cited in Stone, Jawahar, & Kisamore, 2009) is to predict intention to engage in a specific behavior, and subsequent engagement in the behavior is related with person perception. The three components that affected intentions to engage in behavior are attitudes toward the behavior, subjective norms, and perceived behavioral control. It means that attitude, norms, and perceived behavioral control are independent of determining intention to perform (or not perform) some behavior. Attitude towards behavior means someone's attitude either favorable or unfavorable attitude to form the intention to engage behavior, for example, students who do cheating have more favorable attitude than students who do not cheat. Subjective norm considers people in performing behavior are influenced by the behavior of others, such as students will do cheating if their friends are also involved in cheating. The key determinant of behavior in TPB studies is perceived behavioral control (PBC) because it affects intentions and behaviors. The importance of each attitude, norms, and perceived behavioral control will depend

on the across its situation and behaviors. Briefly, when attitudes and norms are strong, PBC may only have a little effect on actual behavior, while when behavior is assumed as challenging, then PBC will be more important to predict the behavior. Intentions are considered as the direct effect to behavior and as the central factor in this model to motivate in performing the behavior. Additionally, the stronger the person's intention to engage a behavior, the greater propensity of a person to perform its behavior will be. Human behavior is considered as the purpose of TPB model that will be predicted, whether the factors will perform the greatest impact on the behavior.

2.1.4. Academic Performance

1. Academic Performance in Financial Accounting Subject

Financial accounting consists of six subjects, included Introduction to Accounting, Intermediate Accounting 1, Intermediate Accounting 2, Intermediate Accounting 3, Advanced Accounting, and Business Combination Accounting. Those six subjects are the basis of accounting subject that must be learned by accounting students, and they should understand the overall of accounting. Introduction accounting is the first step for students to understand what accounting is and how does the accounting work with the basic accounting activities. Intermediate accounting is accounting subject that teaches the students to learn accounting more deeply because on this subject, students will get the more specific accounting activities. Advanced accounting and business combination accounting is subject that learn about how does accounting work when two or more companies are merged into one company or when one

company will acquire other company. Therefore, if students' academic performance in financial accounting subject is good, it can be assumed that students have understood and mastered accounting subjects.

Financial accounting is quite important because overall subjects will teach students the way to prepare the financial reporting. Linsmeier et al. (1998) stated that "high-quality accounting standard will improve financial statement users' abilities to make investment and credit decision if the report improves the overall relevance, reliability, and comparability of reported information." It can be assumed that accounting students must have good ethics because the integrity of an accountant can be considered from their working performance, in other words, the integrity of a student also can be measured from academic performance.

2. Academic Performance in Auditing Subject

Auditing consists of two subjects, such as Auditing 1 and Auditing 2. According to Oxford dictionary, audit is an official inspection of an organization's accounts, typically by an independent body, whereas auditing is the activities to evaluate various financial accounting statements. Auditing is one of the accounting subjects that give the lesson about accountant ethics. International Education Standard 8 on IFAC (2006) cited in Armitage (2008) suggested that professional auditors should take any kinds of courses or education cycle in order to master the overall of auditing, both auditing theory and auditing practices. Several types of education and training for becoming professional auditors are vitally important, such as starting from education pursued at academic institutions,

on-the-job training, employer or professional organization training and continuing professional development.

Auditing subject has been separated into two stages in the USA, first auditing course and advanced auditing course. Armitage (2008), Carmichael and Willingham (1969) recommended that first auditing course should follow a conceptual basis and reduce the coverage of procedural verification, whereas Groomer and Heintz (1994) suggested that topics of advanced auditing course are mostly covered with statistical sampling, EDP auditing, internal controls, and the role and environment of auditing.

2.1.5. Corruptive Behavior

1. Corruption

Corruption was coming from the Latin Language: corruption or corruptus, means horrible, damaged, deviation, offensive, or defames. The term of corruption is very wide indeed because it follows the growth of social life and advanced technology that becomes more complicated, so it may influence their mindset, values, ideas, and social structures and the forms of crime are changing from traditional to unconventional crimes. Unconventional crimes encompass all aspects of the life of the nation, starting from human rights interest, state ideology, and other aspects related to state financial economy (Surachmin & Cahaya, 2011).

Another definition of corruption is something which secretly done by public officials who misuse their authority, position, or power that can affect some existing violates. The results of corruption are used for their personal gain in

wealth or status of the family, friends, ethnic, or religious groups. Sometimes, corruption is also involved outside party, in the other word corruption is a collusive form (Waldman, 1974). Vargas-Hernández (2011) also agreed that corruption is defined as social disease generates social injustice that causes plagues or damages in developing countries. On the other hand, corruption can be an opportunity for public officers through their powers in public to gain benefits for their private affairs, or it can be said that public officers have misused entrusted power to the public. Okogbule (cited in Dion, 2010) defined corruption as “a device or strategy usually employed to sway people away from the right course of action, duty, or conduct either in the performance of their official duties or in activities relating to economic or political matters”.

Zekos (as cited in Dion, 2010) emphasized many aspects of corruption in the context of globalization, such as corruption of principles, corruption of moral behavior, corruption of people, corruption of organization, and corruption of states.

2. Corruptive Behavior on Plagiarism

Corruptive behavior can be defined as unethical behavior. Corruptive behavior in the academic scope is called academic dishonesty or academic misconduct behavior. Mulisa (2015) & Jones (2011) said that academic dishonesty is included cheating, fraud and plagiarism, theft of ideas, and other forms of published or not published intellectual works such as thesis, journal article, report, etc.

Plagiarism can be described as the act of copying another's works and/or working together with another person, then they submit similar papers, but both of them do not have an authorization of those working papers (Mulisa, 2015). In addition to, Goldstein (as cited in Soelistyo, 2011) stated that plagiarism is the violation of ethics, not a violation of the law and its enforcement is in the authority of academicians, not in the scope of court competence. There is a type of plagiarism that is quite dangerous, which is self-plagiarism. Self-plagiarism means the writer is in the wrong position because he/she lies the readers. Based on the possibility of this issue, two cases are existed, which is publishing an article in more than one journal and recycling the text. To avoid self-plagiarism, the writer should modify or add the significant variables, so it will create new significant findings in the research (Soelistyo, 2011).

The dangerous effects of academic misconduct behavior directly or indirectly are long-lasting and catastrophic in many instances, such lowering the quality of education that will also intimidate the value of education and kill the progress of scientific cultures (Teferra and Kinde, 2010; Brimble and Stevenson-Clarke, 2006, as cited in Mulisa, 2015). Unfortunately, students never realize that academic dishonesty would be affected on their own self and their academic institution, such CGPA that do not reflect on their own true works, lying on the integrity of their academic institution without participating and performing their duties and responsibilities, and violating against the regulation of institution (Mulisa, 2015). Furthermore, academic dishonesty behaviors such as cheating will also give impact to students' future working places because cheating in schools is

likely to engage unethical behavior in working places and violate against the organization ethics (Elias, 2008; Sims, 1993 as cited in Freire, 2013). For business students, this issue will become more serious because business students are prepared to perform good ethic behaviors and other relevant competencies for the real business world, as long as they do not engage to cheating behavior such copying others' assignment on the university (Lawson, 2014; Boyle, 2004; Abraham and Karns, 2009 as cited in Freire, 2013).

Academic misconduct may be easily found in any academic institutions with various factors that cause this behavior existed. According to Meizlish, 2005 as cited in Mulisa, 2015), the age, gender, scholastic ability, family status, financial stress, attitudes toward cheating behavior and feelings of alienation are some factors that cause academic dishonesty appeared. In line with the statement from Meizlish, the results of a study conducted by Mulisa (2015) showed that female students on Bahir Dar University perceived academic dishonesty, not as the serious problem than male students who perceived it as the serious thing. It can be seen from female students who perceive that sharing someone's answer on an exam to other students meaning that they had helped students who are weak on academic. In fact, half of the students perceive that writing assignment works for someone else and submitting one assignment or project for more than one subject are not included as academic misconduct behavior. However, rate of being caught for female students by instructor is high, but they still assume that the possibility of being caught is low, if they get caught they will not get any punishment, and everyone else is doing the same thing, therefore female students perceive

academic misconduct still looks good as long as they never been caught (Mulisa, 2015).

In addition to, another factor of academic misconduct may occur when students perceive that joining a class as a means to getting a job, so they are more focused on passing the class than learning the content of materials in class (Davis and Ludvigson, 1995; Diekhoff et al., 1996 as cited in McKibban and Burdsal, 2013). Moreover, some students also perceive that teachers in class give them unfair grade score for the course content and the difficulty of an exam does not make sense with the materials (Pulvers and Diekhoff, 1999; McCabe and Trevino, 1997 as cited in McKibban and Burdsal, 2013). In fact, regarding the justifications of academic dishonesty among economics and business students, cheating is not due to their laziness or intentionally to cheat, but they get peer-pressure, and they get assignments which need too much memorization given to their learning process (Freire, 2013). This is also in line with the result of a study conducted by Freire (2013), concluded that the probability of economics and business students to engage the academic misconduct (i.e. cheating) is higher than other majors. GPA is also not relevant to the cheating behavior because students who have high GPA might be likely to engage academic dishonesty. Meanwhile, students with low GPA might be likely not to engage academic dishonesty. Regarding students who should perform good grades on their performance, it might encourage students to do cheating and do plagiarism activities to get high GPA (Freire, 2013).

2.2. Theoretical Framework

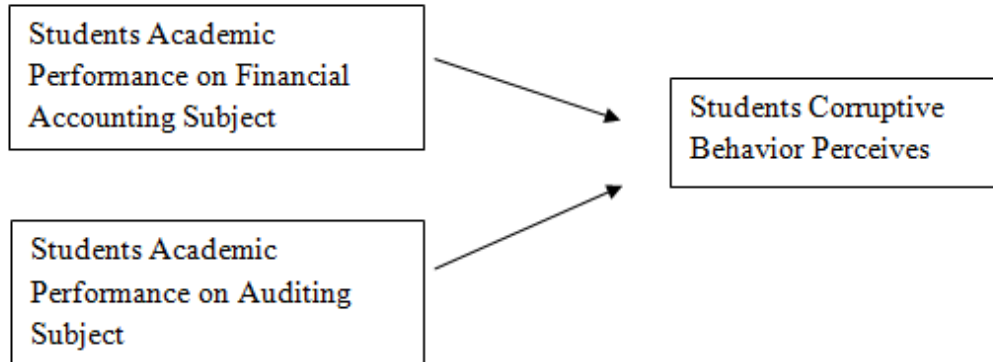


Figure 2.1 Theoretical Framework

2.3. Hypothesis Formulation

1. The Impact of Students Academic Performance in Financial Accounting on Their Corruptive Behavior Perceives

Financial accounting is the basic subjects of accounting students to understand what accounting is and how accounting works. This subject is definitely important to be understood by students as the future accountant in the real business world. Therefore, this study will analyze whether the financial accounting subject has an impact on students' corruptive behavior perceives.

H1 : Students' academic performance in financial accounting subject have the positive and significant impact on corruptive behavior perceives.

2. The Impact of Students Academic Performance in Financial Accounting on Their Corruptive Behavior Perceives

Auditing subject has an important role in performing the ethics of accounting students as the value of moral and ethics of accountant will be explained in auditing subject. An accountant or auditor must have good ethics and avoid the corruption or corruptive behavior. Therefore, auditing subject must be considered whether it has an impact on students' corruptive behavior perceives.

H2 : Students' academic performance in auditing subject have the positive and significant impact on corruptive behavior perceives.

CHAPTER III

RESEARCH METHOD

1.1. Type of Study

In this research, type of study that will be conducted by the researcher is a quantitative method. Quantitative method is usually related to measurement or statistics. People will do not understand the meaning of quantitative data in the raw form or before these data have been processed and analyzed. Therefore quantitative analysis is used to understand and predict the behavior or event using mathematical measurement or statistical modelling (Saunders, Lewis, & Thornhill, 2012).

1.2. Population and Sample

1.2.1. Population

In order to collect the data through a survey, the writer should determine the population of research. Population is object that will be investigated in the form of a group of people or things in similar circumstances. Then, the population of this research should meet the requirements as:

- a. Accounting students in Faculty of Economics Universitas Islam Indonesia who are registered in the even semester for academic year 2017/2018.
- b. Students who have undertaken all Financial Accounting subject such as Introduction to Accounting, Intermediate Accounting 1, Intermediate

Accounting 2, Intermediate Accounting 3, Advanced Accounting, and Business Combination Accounting.

- c. Students who have undertaken all Auditing subject such as Auditing 1 and Auditing 2.

1.2.2. Sample

Sample is used as the representative of population in certain considerations or criteria. The considerations that determined by researcher should correspond to research purposes, in order to obtain the appropriated results. Therefore, it needs a technique to simplify the sample so that sample can provide valid data. This technique is called sampling. Sampling process can ease the researcher to collect data because it will be easier to manage fewer people who are involved. Sampling provides two methods, which are probability sampling and non-probability sampling. Based on the purpose of this research, the most appropriate sampling is non-probability sampling because only a few of accounting students can be considered as the sample of this research. Non-probability or judgemental sampling has five sampling methods, such as quota, purposive, snowball, self-selection, and convenience. The most appropriate sampling method to this research is convenience sampling. This method is used because the sample can be found easily and the researcher believes that the respondents can represent the overall population.

3.3. Data Collection Method

The main data that will be used in this research is primary data collection method. Hox & Boeijs (2005) stated that primary data collection is technically using an experiment to collect the data which the researcher has control over respondents who involve into this experiment, where the researcher may design and determine its independent variable that will influence dependent variable or outcome variable.

The type of data used is primary data. Therefore the researcher will collect the data through surveys. The surveys will be conducted in Faculty of Economics UII. The researcher is going to spread the questionnaires to accounting students that have taken Financial Accounting and Auditing subjects in even semester for academic year 2017/2018.

3.4. Research Variables

3.4.1. Dependent Variables

Dependent variable is variable that is explained or affected by other variables such as independent variables. In this research, the dependent variable is students corruptive behavior perceives which refers to how accounting students in Faculty of Economics UII respond to the corruptive behavior perceives. To obtain the corresponding data and meet the research objectives, the forms of corruptive behavior are:

1. Cheating on exam together with other students
2. Helping each other on working assignment

3. Cheating on assignment works or exam without other students' knowledge
4. Use unpermitted tools on exam
5. Plagiarism or copy from other sources without citing or giving the references
6. Create false excuses

(Williams, Tanner, Beard, & Chacko, 2014; Stone, Jawahar, & Kisamore, 2009; Mulisa, 2015)

This variable will be interpreted using a Interval scale, with the scale from 1 to 4. The criteria for each scale is stated in the table 3.1:

Table 3.1 Criteria for Each Interval Scale

Likert Scale	Criteria
1	very tolerant to corruptive behavior
2	tolerant to corruptive behavior
3	intolerant to corruptive behavior
4	very intolerant to corruptive behavior

3.4.2. Independent Variables

Independent variable is variable that will explain or affect another variable, such as dependent variable. The independent variables of this research are students academic performance in Financial Accounting and Auditing subjects. These variables can be obtained from students' identification number that will be stated in the questionnaires. Measurement of academic performance for each subject from UII has met the standards to be the variable measurement in this research.

1) Academic Performance in Financial Accounting Subjects

Academic performance of financial accounting subjects can be interpreted from the accumulation of students' study results of all financial accounting subjects. The subjects of financial accounting that will be used in this research are shown in table 3.2:

Table 3.2 Financial Accounting Subject

No.	Subjects	Credits
1.	Introduction to Accounting	3
2.	Intermediate Accounting 1	3
3.	Intermediate Accounting 2	3
4.	Intermediate Accounting 3	3
5.	Advanced Accounting	3
6.	Business Combination Accounting	3
Total Credits		18

The weighted grade of each subjects are:

A	=	4,00	C+	=	2,25
A-	=	3,75	C	=	2,00
A/B	=	3,50	C-	=	1,75
B+	=	3,25	C/D	=	1,50
B	=	3,00	D+	=	1,25
B-	=	2,75	D	=	1,00
B/C	=	2,50	E	=	0,00

The measurement of academic performance in financial accounting subjects will be as follows:

$$Apfa = \frac{\sum_{i=1}^{n=6} (\text{weighted grade} \times \text{credits})}{18}$$

Apfa = Academic Performance in Financial Accounting subject

2) Academic Performance in Auditing Subjects

Academic performance of auditing subjects is interpreted from all auditing subjects that have been passed by students, and their results can be as the measurement of students academic performance. Auditing subjects that will be used are shown in table 3.3:

Table 3.3 Auditing Subject

No.	Subjects	Credits
1.	Auditing 1	3
2.	Auditing 2	3
Total credits		6

The weighted grade of each subjects are:

A	=	4,00	C+	=	2,25
A-	=	3,75	C	=	2,00
A/B	=	3,50	C-	=	1,75
B+	=	3,25	C/D	=	1,50
B	=	3,00	D+	=	1,25
B-	=	2,75	D	=	1,00
B/C	=	2,50	E	=	0,00

The measurement of academic performance in Auditing subjects will be as follows:

$$A_{pau} = \frac{\sum_{i=1}^{n=2} (\text{weighted grade} \times \text{credits})}{6}$$

A_{pau} = Academic Performance in Auditing subject

3.5. Data Analysis Method

3.5.1. Descriptive Analysis

Descriptive statistic is a statistic science that learns how to collect, arrange, and present the data in a research study. Several activities of descriptive analysis are collecting the data; grouping the data; determination of value and statistics function; creating the chart, diagram, and picture. The main purpose of descriptive statistic is to ease people in reading the data and understanding the meaning of its data (Alhusin, 2003). Descriptive statistic is also generally used by researchers to inform the main characteristics of research variables and respondents demographic data (Ikhsan, 2008). In this research, descriptive analysis will be used to analyze the tendency of students corruptive behavior as the results of survey to be related to students' academic performance in financial accounting and auditing subjects.

3.5.2. Validity and Reliability Test

3.5.2.1. Validity Test

Validity aims to present how the accuracy of research findings validity even though the respondents as the research objects are different. The validity of

research is determined by valid measurement process (Ikhsan, 2008). The tool that can be used to measure this validity test is Pearson correlation. To test the validity of questionnaire using SPSS, Ghozali (2011) suggested to compare the correlation value of each instrument (r-statistics) and the r-table value, with a degree of freedom ($df = n - 2$) (at the significance level of 0.05, $n =$ total sample). If the correlation value (r-statistics) is greater than r-table value and the value is positive, so that instrument is valid.

3.5.2.2. Reliability Test

Ghozali (2011) stated that reliability test is a tool to measure a questionnaire which is the indicator of a variable or construct. A questionnaire can be considered as reliable if someone's answer towards an instrument is consistent or stable over time. There are two ways to measure reliability. This research will use only once measurement. This measurement will be done once and the results are compared to another question or measure the correlation among the answers.

One of the tools that can be used to measure reliability data is Cronbach's Alpha. Cronbach's alpha test is used to see the reliability of multiple-question Likert scale surveys. Most of the social science research has assumed that if the reliability coefficient shown from Cronbach's Alpha is 0.70 or higher, it is considered that the item has relatively high internal consistency (Ghozali, 2011).

3.5.3. Classical Assumption Tests

Classical assumptions test aims to analyze whether the regression model used is free from classical assumption or not. Therefore, to test the classical

assumption, the researcher needs to conduct some tests which are normality test, multicollinearity test, and heteroscedasticity test.

3.5.3.1. Normality Test

Testing for normality aims to find out whether in regression model both dependent and independent variables are shown normal or not normal data distribution. According to Saunders, Lewis, and Thornhill (2012), the parametric test has assumed that numerical data cases are drawn from normally distributed. Normal distribution means that data values for each quantitative variable should normally be distributed or being clustered around the variable's mean in the symmetrical pattern forming a bell-shaped frequency distribution. It is relatively easy to check the normal distribution of particular variable values using graphs and statistically. For normally distributed data, the value of the mean, median, and mode are also likely to be the same.

The statistical software that is relatively easy to do such as IBM SPSS statistics using Kolmogorov-Smirnov test. This test is used to test the normality of data. Kolmogorov-Smirnov tests the calculation consists of test statistics, the degrees of freedom ($df = (\text{number of rows in the table} - 1) \times (\text{number of columns in the table} - 1)$), the probability (p-value) that the data for the variable differ by chance from a comparable normal distribution for the variable. If the probability of 0.05 or lower ($p\text{-value} < 0.05$) for either statistic means that these data are not normally distributed. On the other hand, if the probability is greater than 0.05 ($p\text{-value} > 0.05$), then the data are considered to be normally distributed (Saunders,

Lewis, & Thornhill, 2012). The good regression model is data normally distributed or closed to normal.

3.5.3.2. Multicollinearity Test

Multicollinearity test is one of classical assumption test that will examine or identify whether the regression model is good or not. Multicollinearity means a situation that there is a correlation between independent variables in a regression model. However, the absence of correlation between two or more independent variables will make it difficult to determine the separate effects of individual variables. Therefore the good regression model is no correlation between independent variables in a regression. The common measurement used to test the multicollinearity is using tolerance value and its inverse which is the variance inflation factor (VIF). If the very small tolerance value (0.10 or below) and large VIF value (10 or above) indicates high collinearity, whereas if tolerance value (0.10 or above) and VIF value (10 or below), it means that no multicollinearity (Saunders, Lewis, & Thornhill, 2012).

3.5.3.3. Heteroscedasticity Test

This test aims to examine whether the extent to which data values for dependent and independent variables have equal or unequal variances. If the variance is equal or does not change, it is called as homoscedasticity, and if the variance is unequal or changed, it is called as heteroscedasticity. When heteroscedasticity exists, it may still be possible to carry out its analysis because the characteristics of good regression are independent and no heteroscedasticity

(Saunders, Lewis, & Thornhill, 2012). One of the measurement tools to test heteroscedasticity is using Spearman Rank Correlation method. This method is using the assumption that if probability or significant values is greater than 0.05 ($\alpha > 0.05$), so there is no heteroscedasticity (Ghozali, 2011).

3.5.4. Multiple Linear Regression Analysis

This analysis is used to know the correlation between independent variables and the dependent variable, whether each independent variable has a positive or negative correlation to dependent variable and if the value of independent variables is decreased or increased, it will be considered to the value of dependent variable. According to Neolaka (2014), linear regression is one of statistic modelling to analyze the relationship model between two or more variables. It aims to predict or create prediction the value of a dependent variable with other independent variables. Multiple linear regression means this regression involves more than one independent variable.

The multiple linear regression model of this research will be:

$$Y = a + b_1X_1 + b_2X_2 + e$$

a = constant

Y = students corruptive behavior

X₁ = grade of Financial Accounting subject

X₂ = grade of Auditing subject

b = regression coefficient

e = error

3.5.5. Hypothesis Testing

1. F-test

According to Ghozali (2011), F-test is used to test the regression model whether it is fit with the multiple variance regression model regarding its independent variables and dependent variable. Hartono (2008) suggested that if the level of significance of F-test is less than 0.05 (sig. < 0.05), so the regression model provides good model regarding the hypothesis. Otherwise, if the level of significance is greater than 0.05 (sig. > 0.05), the regression model provided is not fit.

2. T-test

The t-test is used to find out the probability of the relationship between each of the individual independent variables and dependent variable occurring by chance (Saunders, Lewis, & Thornhill, 2012). In other words, the t-test is also statistical test tool that is used to examine two comparative sample hypothesis if the data is on interval or ratio scale (Martono, 2011). In this research, the researcher wants to test whether the independent variables, which are students' academic performance on Financial Accounting and Auditing subjects will significantly or not significantly influence the dependent variable which is their

corruptive behavior perceives. To test the hypothesis, the researcher uses t-test with decision-making criteria suggested by Hartono (2008):

- If the level of significance is less than 0.05 (sig. < 0.05), the influence of independent variables on the dependent variable is significant.
- If the level of significance is greater than 0.05 (sig. >0.05), the influence of independent variables on the dependent variable is not significant.

3. Coefficient of Determination (R^2) or adjusted r^2

Saunders et al. (2012) stated that coefficient of determination (also known as regression coefficient) enables the researcher to assess the strength of the relationship between a numerical dependent variable and one or more numerical independent variables. The coefficient of determination which is represented by R^2 can take on any value between 0 and +1. It measures the proportion of variation in the dependent variable that can be explained statistically by an independent variable or other variables. As greater as the value of r^2 , its model is much better to explain the variable variation, which means that as close as the value of R^2 to 1 (one), the model used is also more appropriated.

CHAPTER IV

DATA ANALYSIS AND DISCUSSION

This chapter contains the results of the findings of this research. This chapter shows the results and represents it based on the questionnaire obtained by the researcher. The results of the research are purposively used to show the impact of students' academic performance in Financial Accounting and Auditing subjects on their corruptive behavior perceives in Faculty of Economics Universitas Islam Indonesia.

4.1. Results and Data Collection

Data collection of the research was obtained by distributing the questionnaire to the samples through an online form. This method is effective and efficient enough because it is paperless questionnaire. To distribute the questionnaire and wait for the responses from the samples, it took two weeks in total. Data were distributed to accounting students Faculty of Economics UII who have taken Introduction to Accounting, Intermediate Accounting 1, Intermediate Accounting 2, Intermediate Accounting 3, Advanced Accounting, Business Combination Accounting, Auditing 1 and Auditing 2 subjects in odd semester for academic year 2017/2018. The data obtained were represented as follows:

Table 4.1 Results of Data Collection

Explanation	Total	Percentage
Responded questionnaire	128	100%
Unqualified questionnaire	6	4.7%
Qualified questionnaire	122	95.3%

The data was distributed to several accounting students in Faculty of Economic Universitas Islam Indonesia. From the total of 128 questionnaires (100%), six of them (4.3%) were unqualified due to they have graduated and haven't taken all Financial Accounting and Auditing subjects. The rest of 122 questionnaires (95.3%) were qualified questionnaires because the respondents have taken the required subjects and haven't graduated yet.

4.2. Descriptive Analysis

Descriptive analysis is an analysis process by describing the data collected as it is without taking a general conclusion. Based on the data collected from respondents who had filled the questionnaire and had taken Introduction to Accounting, Intermediate Accounting 1, Intermediate Accounting 2, Intermediate Accounting 3, Advanced Accounting, Business Combination Accounting, Auditing 1, and Auditing 2 subjects, their academic performance can be traced, then the researcher may correlate the impact of those subjects to the level of students' tolerance perceives on corruptive behavior through 24 items of instrument in the questionnaire.

4.2.1. Analysis of Questionnaire Results on Corruptive Behavior Perceives

Variable

Corruptive behavior perceives can be perceived in a different way by everyone. Similar to this research, the researcher measured variable of corruptive behavior perceives based on the respondents' assessments. Variable of students' corruptive behavior perceives measured by 24 items of the instrument. The results of respondents' answer on the variable of corruptive behavior perceive can be seen on the table 4.2 below:

Table 4.2 Descriptive Statistics on Corruptive Behavior Perceives Variable

No.	Corruptive Behavior Perceives	Sample (N)	Minimum	Maximum	Mean	Standard Deviation
A. Cheating on exam together with other students						
1.	Allowing another student to look at your paper during an exam	122	1	4	3.16	.807
2.	Completing an exam for another student	122	1	4	3.57	.781
3.	Copying on test from another with their knowledge	122	1	4	3.10	.895
4.	Getting questions/answers of exam from a student who has taken it	122	1	4	2.72	.874
5.	Helping someone else to cheat on exam	122	1	4	3.24	.814
B. Helping each other on working assignment						
1.	Receiving unpermitted help on assignment	122	1	4	2.95	.759
2.	Providing a graded assignment to another student to submit	122	1	4	3.16	.872
3.	Sharing an assignment with others to use as an example	122	1	4	2.54	.892
4.	Not involving in working group assignments but get	122	1	4	3.59	.769

No.	Corruptive Behavior Perceives	Sample (N)	Minimum	Maximum	Mean	Standard Deviation
	the score					
5.	Writing or providing a paper for another student	122	1	4	3.12	.868
C. Cheating on test from another without friends' knowledge						
1.	Copying on test from another without friends' knowledge	122	1	4	3.51	.795
2.	Copying a friend's computer program	122	1	4	3.35	.760
3.	Turning in work done by someone else as our own	122	1	4	3.57	.823
4.	Altering a graded test or assignment and submitting it for additional credit	122	1	4	3.30	.850
D. Use unpermitted tools on exam						
1.	Using unpermitted crib notes (cheat notes) during a test	122	1	4	3.25	.905
2.	Cheating on a test in another way (for example using mobile phone)	122	1	4	3.28	.884
E. Plagiarism or copy from other sources without citing or giving the references						
1.	Using direct quotes from other another source without citing or giving the proper references	122	1	4	3.36	.804
2.	Copying a few sentences of material from internet or other sources without footnoting them in a paper	122	1	4	3.20	.802
3.	Turning in a paper obtained in large part from a term paper "mill" or website that did not charge for this information	122	1	4	3.08	.819
4.	Fabricating/falsifying a bibliography	122	1	4	3.47	.718
5.	Falsifying/fabricating a research data	122	1	4	3.50	.836
F. Create False Excuses						
1.	Using false excuse to obtain an extension on a due date	122	1	4	3.32	.785
2.	Falsifying a letter of failed	122	1	4	3.34	.849

No.	Corruptive Behavior Perceives	Sample (N)	Minimum	Maximum	Mean	Standard Deviation
	to fingerprint from lecturer in order to fulfil the minimum attendance					
3.	Filing a false medical certificate to obtain permission to leave class	122	1	4	3.44	.853

(source: Primary Data Processed, 2018)

As we can see from the table 4.1 above, most of the students were intolerance regarding the corruptive behavior in many forms, but some of them were also tolerance if they share their answer to others on assignment working paper as an example.

4.2.2. Students' Profile Based on Their Academic Year

Due to the requirements of subjects that have been taken by the respondents, therefore only students from academic year 2014 and 2015 who fulfilled the requirements as the respondents of this research. The academic year of respondents was stated in detail below:

Table 4.3 Respondents' Academic Year

Students' Academic Year	Total	Percentage
2014	68	55.7%
2015	54	44.3%
Total	122	100%

Based on table 4.3 above, we can see that from the 122 students in total participated in this research, 68 of them are students from academic year 2014.

Students of academic year 2014 dominated the sample used in this research. Meanwhile, students of academic year 2015 participated were 54 students.

4.2.3. Students' Profile Based on Academic Performance in Financial

Accounting Subject

After the researcher obtained the data of students' academic performance in Financial Accounting subject, data collected can be seen in table 4.4 as follows:

Table 4.4 List of Students' Academic Performance in Financial Accounting Subject

No.	Financial Accounting Subject	Sample (N)	Minimum	Maximum	Mean	Standard Deviation
1.	Introduction to Accounting	122	2.00	4.00	3.5840	.48063
2.	Intermediate Accounting 1	122	2.00	4.00	3.5615	.49825
3.	Intermediate Accounting 2	122	1.25	4.00	3.4221	.61497
4.	Intermediate Accounting 3	122	2.00	4.00	3.4508	.57733
5.	Advanced Accounting	122	.00	4.00	3.3811	.67206
6.	Business Combination Accounting	122	1.00	4.00	3.1783	.67610

(source: Primary Data Processed, 2018)

As we can see from the table 4.4, all of the students' academic performance in Financial Accounting subjects were 4.00 which is A. On the other hand, the minimum score was vary. Students' academic performance in Introduction to Accounting, Intermediate Accounting 1, and Intermediate Accounting 3 had the lowest score was 2.00 which is C. Meanwhile, the minimum

score of students' academic performance in Intermediate Accounting, Advanced Accounting, and Business Combination Accounting were 1.25 (D+), 0.00 (E), and 1.00 (D) respectively.

The mean of students' academic performance in Introduction to Accounting, Intermediate Accounting 1, Intermediate Accounting 2, Intermediate Accounting 3, Advanced Accounting, and Business Combination Accounting were 3.5840, 3.5615, 3.4221, 3.4508, 3.3811, and 3.1783 respectively. In addition to, the standard deviation of students' academic performance in Introduction to Accounting, Intermediate Accounting 1, Intermediate Accounting 2, Intermediate Accounting 3, Advanced Accounting, and Business Combination Accounting were 0.48063, 0.49825, 0.61497, 0.57733, 0.67206, and 0.67610 respectively.

4.2.4. Students' Profile Based on Academic Performance in Auditing

Subject

After the researcher obtained the data of students' academic performance in Auditing subject, data collected can be seen in the table 4.5 as follows:

Table 4.5 List of Students' Academic Performance in Auditing Subject

No.	Auditng Subject	Sample (N)	Minimum	Maximum	Mean	Standard Deviation
1.	Auditing 1	122	2.00	4.00	3.5184	.47583
2.	Auditing 2	122	2.00	4.00	3.4795	.52773

(Source: Primary Data Processed, 2018)

As stated on table 4.5 above, students' academic performance in both Auditing 1 and Auditing 2 subjects had the similar minimum and maximum score

which were 2.00 (C) and 4.00 (A) respectively. The mean and standard deviation of students' academic performance in Auditing 1 were 3.5184 and 0.47583. Meanwhile, the mean and standard deviation of Auditing 2 were 3.4795 and 0.52773.

4.2.5. Descriptive Statistics

Descriptive statistics will give a description of the data which can be seen from the mean, minimum value, maximum value, and standard deviation. Descriptive statistics of the findings in this research are stated below:

Table 4.6 Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Apfa	122	1.92	4.00	3.4296	.45335
Apau	122	2.13	4.00	3.4990	.45724
Corruptive Behavior Perceives	122	1.33	4.00	3.2555	.58852
Valid N (listwise)	122				

(source: Primary Data Processed, 2018)

Based on the table 4.6 above, we can conclude that qualified data were obtained from 122 respondents. The minimum and maximum value of students' academic performance in Financial Accounting subject are 1.92 and 4.00. While the minimum and maximum value of students' academic performance in Auditing subject are 2.13 and 4.00. For the students' corruptive behavior perceives, the minimum and maximum value are 1.33 and 4.00.

As we can see on the average value stated on the table, students' academic performance in Auditing subject have the highest level by the average and standard deviation of 3.4990 and 0.45724 respectively. Students academic

performance in Financial Accounting subject show the mean and standard deviation of 3.4296 and 0.45335. Meanwhile, students corruptive behavior perceives perform the mean and standard deviation which are 3.2555 and 0.58852.

4.3. Validity and Reliability Test

4.3.1. Validity Test

Validity test was conducted to test whether the students' answer on their perceives to those 24 items of corruptive behavior are valid or not. To determine the validity of those items, the researcher should compare the coefficient correlation of each item and the r-table value with a degree of freedom (df) = n – 2 = 122 – 2 = 120 (at the significant level of 0.05), resulted in r-table of 0.2324.

The result of validity test can be seen in table 4.7 below:

Table 4.7 Validity Test Result

No.	Corruptive Behavior Perceives	r-count	r-table	Result
1.	Item –A1	0.700	0.2324	Valid
2.	Item – A3	0.775	0.2324	Valid
3.	Item –A3	0.729	0.2324	Valid
4.	Item –A4	0.522	0.2324	Valid
5.	Item –A5	0.811	0.2324	Valid
6.	Item –B1	0.563	0.2324	Valid
7.	Item –B2	0.740	0.2324	Valid
8.	Item –B3	0.422	0.2324	Valid
9.	Item –B4	0.656	0.2324	Valid
10.	Item –B5	0.709	0.2324	Valid
11.	Item –C1	0.833	0.2324	Valid
12.	Item –C2	0.731	0.2324	Valid
13.	Item –C3	0,728	0.2324	Valid
14.	Item –C4	0.711	0.2324	Valid
15.	Item –D1	0.828	0.2324	Valid
16.	Item –D2	0.799	0.2324	Valid
17.	Item –E1	0.772	0.2324	Valid

No.	Corruptive Behavior Perceives	r-count	r-table	Result
18.	Item –E2	0.655	0.2324	Valid
19.	Item –E3	0.606	0.2324	Valid
20.	Item –E4	0.752	0.2324	Valid
21.	Item –E5	0.750	0.2324	Valid
22.	Item –F1	0.765	0.2324	Valid
22.	Item –F2	0.729	0.2324	Valid
24.	Item –F3	0.829	0.2324	Valid

(source: Primary Data Processed, 2018)

Based on the measurement using Pearson Correlation above in the table 4.7, showed that all items in the research have higher coefficient correlation than r-table which is 0.2324 (r-table value for n=122). It can be concluded that all items in the questionnaire are valid.

4.3.2. Reliability Test

Reliability test is used to measure a questionnaire as the indicator of variable or construct. A questionnaire is considered as reliable if the respondents' answers in a questionnaire are consistent or stable over time. A variable or construct can be considered as reliable if the Cronbach's Alpha shows the value that is more than 0.70. The result of reliability test can be seen in the table 4.8 below:

Table 4.8 Reliability Test

Variable	Cronbach's Alpha	Critical Value	Result	N of items
Corruptive behavior perceives	0,958	0.70	Reliable	24

(source: Primary Data Processed, 2018)

Based on the table 4.8, reliability test in this research showed the result that the value of Cronbach's Alpha is 0.958. It is concluded that the questionnaire is considered as reliable.

4.4. Classical Assumption Test

4.4.1. Normality Test

Normality test is used to find out whether the data is normally distributed or being clustered around the variable's mean. The basic of decision-making in normality test according to Saunders, Lewis, and Thornhill (2012) is if the probability value show greater than 0.05 ($p\text{-value} > 0.05$), then the data are considered as normally distributed, while if the probability value show less than 0.05 ($p\text{-value} < 0.05$), then the data are considered as not normally distributed.

The result of normality test is stated on the table 4.9:

Table 4.9 Normality Test

		Unstandardized Residual
N		122
Normal Parameters	Mean	.7874
	Std. Deviation	.35438
Most Extreme Differences	Absolute	.057
	Positive	.057
	Negative	-.047
Test Statistic		0.57
Asymp. Sig. (2-tailed)		.200

(source: Primary Data Processed, 2018)

As we can see on the table 4.9 above, One-Sample Kolmogorov-Smirnov test showed the significance value or value of Asymp. Sig (2-tailed) is 0.2 which is greater than 0.05, it means that the data tested are normally distributed.

4.4.2. Multicollinearity Test

Multicollinearity test is used to examine or identify whether the regression model is good or not, which the good regression model is no correlation among independent variables in a regression. To detect the existence of multicollinearity in a regression model is through the tolerance value and VIF value.

Table 4.10 Multicollinearity Test

Model	Collinearity Statistics	
	Tolerance	VIF
Apfa	.899	1.112
Apau	.899	1.112

(source: Primary Data Processed, 2018)

Based on the output above, it can be known that tolerance value of students' academic performance on Financial Accounting subject variable (X1) and students' academic performance on Auditing subject variable (X2) are 0.899 which is higher than 0.10. Whereas VIF value of both variables are 1.112 which is less than 10. We can conclude that there is no multicollinearity from the data.

4.4.3. Heteroscedasticity Test

Heteroscedasticity test is aimed to examine whether the extent to which data values for dependent and independent variables have equal or unequal variances. To test the existence of heteroscedasticity, one of measurement tool that can be used is Spearman Rank Correlation method. The assumption of

decision-making of this test is if the probability value is greater than 0.05, it means that there is no heteroscedasticity. The result of heteroscedasticity test in this research are shown in the table 4.11 below:

Table 4.11 Heteroscedasticity Test

			Apfa	Apau	Unstandardized Residual
Spearman's rho	Apfa	Correlation coefficient	1.000	.200	.054
		Sig. (2-tailed)	.	.027	.554
		N	122	122	122
	Apau	Correlation coefficient	.200	1.000	-.097
		Sig. (2-tailed)	.027	.	.286
		N	122	122	122
	Unstandardized Residual	Correlation Coefficient	.054	-.097	1.000
		Sig. (2-tailed)	.554	.286	.
		N	122	122	122

(source: Primary Data Processed, 2018)

From the table 4.11 above we can see that significance value or sig. (2-tailed) of students' academic performance on Financial Accounting subject variable (X1) is 0.554 and students' academic performance on Auditing subject variable (X2) is 0.286. Because the significance value of both variables are above 0.05, we can conclude that there is no heteroscedasticity from this regression model. Therefore we can use this regression model in the research.

4.5. Regression Analysis

In this research, the regression model used is only one. Therefore the regression analysis will be conducted in one regression model which is multiple linear regression analysis model. Multiple linear regression analysis model is used in this research because there are two independent variables, which are students' academic performance in Financial Accounting and Auditing subjects.

Regression analysis is used for the purposes to know whether there is the impact of independent variable on the dependent variable. Statistics measurement of this regression analysis used in the research is using computer program IBM SPSS Statistics version 23. The results of data processed using SPSS program are shown as follows:

Table 4.12 Regression Analysis Result

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1.849	.490		3.771	.000
Apfa	.289	.121	.223	2.389	.018
Apau	.119	.120	.092	.990	.324

a. Dependent Variable: Corruptive Behavior Perceives
(source: Primary Data Processed, 2018)

Based on the coefficients table 4.12 above we can determine multiple linear regression model of this research. This regression model will be:

$$Y = 1.849 + 0.289 X_1 + 0.119 X_2$$

Where:

1. Constant = 1.849

The positive constant value shows that there is positive impact of students' academic performance in Financial Accounting and Auditing subjects on their corruptive behavior perceives. The constant value of this model reflect that if there is no independent variables, so the consistent value of dependent variable is 1.849.

2. Students' academic performance in Financial Accounting subject (X_1) = 0.289

The value of 0.289 is a regression coefficient value of students' academic performance in Financial Accounting subject (X_1) on their corruptive behavior perceives (Y), it means that every 1% of increasing in X_1 will influence the increasing in Y for 28.9%. The positive value shows that there is positive impact of independent variable (X_1) on the dependent variable (Y).

3. Students' academic performance in Auditing subject (X_2) = 0.119

The value of 0.119 is a regression coefficient value of students' academic performance in Auditing subject (X_2) on their corruptive behavior perceives (Y), it means that every 1% of increasing in X_2 will influence the increasing in Y for 11.9%. The positive value shows that there is positive impact of independent variable (X_2) on the dependent variable (Y).

4.5.1. Hypothesis Testing

4.5.1.1. F –test

F-test is used to test whether the regression model is fit to the multiple variance regression model regarding its independent variables and dependent variable (Ghozali, 2011). The assumption used in this test is if the significance level is less than 0.05, therefore the regression model provided is good toward the hypothesis. The result of F-test is stated in the table 4.13 below:

Table 4.13 F-test Statistics

ANOVA					
Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	2.979	2	1.489	4.553	.012
Residual	38.931	119	.327		
Total	41.910	121			

a. Dependent Variable: Corruptive Behavior Perceives

b. Predictors: (Constant) Apau, Apfa

(source: Primary Data Processed, 2018)

Test ANOVA in the table 4.13 explained that there is any significant influence of students' academic performance in Financial Accounting subject variable (X1) and students' academic performance in Auditing subject variable (X2) in students' corruptive behavior perceives variable (Y). From the output above we can see that the F value is 4.553 with the level of significance or probability is 0.012 which is less than 0.05 (sig. < 0.05), it means that the regression model used in this research can predict students' corruptive behavior perceives variable.

4.5.1.2. T-test

T-test is used to find out the probability of the relationship between each of individual independent variables and dependent variable occurring by chance (Saunders, Lewis, & Thornhill, 2012). The criteria used in this test is if the significance level is below 0.05, so the influence of independent variables on the dependent variable is significant. Meanwhile, if the significance level is greater than 0.05, the influence of independent variables on the dependent variable is not significant. The result of T-test is stated in the table 4.14 below:

Table 4.14 T-test Statistics

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1.849	.490		3.771	.000
Apfa	.289	.121	.223	2.389	.018
Apau	.119	.120	.092	.990	.324

a. Dependent Variable: Corruptive Behavior Perceives
(source: Primary Data Processed, 2018)

a. Students' academic performance in Financial Accounting Variable

The significance level of Apfa variable shown in the table 4.14 is 0.018 which is less than 0.05 and the coefficient is positive. It means that variable of students' academic performance on Financial Accounting subject (X_1) have the positive and significant impact on students' corruptive behavior perceives (Y). Therefore, hypothesis 1 was accepted.

b. Students' academic performance in Auditing Variable

The significance level of Apau variable shown in the table 4.14 is 0.324 which is more than 0.05 and the coefficient is positive. It means that variable of students' academic performance on Auditing subject (X_2) have the positive but not significant impact on students' corruptive behavior perceives (Y). Therefore, hypothesis 2 was rejected.

4.5.1.3. Coefficient of Determination (R^2)

Coefficient of Determination test is used to assess the strength of the relationship between a numerical dependent variable and one or more numerical independent variables (Saunders et al., 2012).

Table 4.15 Coefficient of Determination

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.267	.071	.055	.57197

- a. Predictors: (Constant), Apau, Apfa
 - b. Dependent Variable: Corruptive Behavior Perceives
- (source: Primary Data Processed, 2018)

Model summary in the table 4.15 above explained the correlation value which is 0.267 and the influence percentage of independent variable to dependent variable called coefficient of determination which is the result of R square. From the output, it obtain coefficient of determination (R square) is 0.071 which means that the impact of students' academic performance on Financial Accounting and Auditing subjects to their corruptive behavior perceives is 7.1%, whereas the rest of them are influenced by other variables.

4.6. Discussion

4.6.1. The Impact of Students' Academic Performance in Financial Accounting Subject on Their Corruptive Behavior Perceives

The results of test conducted among the independent variables show that students' academic performance in Financial Accounting subject (Introduction to Accounting, Intermediate Accounting 1, Intermediate Accounting 2, Intermediate Accounting 3, Advanced Accounting, and Business Combination Accounting) have positive and significant impact to their corruptive behavior perceives, with the significance level of $0.018 < 0.05$ from 122 students as the respondents of this research. Based on the result, it shows that Financial Accounting subject may

support students to avoid corruptive behaviors. Students who are serious in their study will get satisfied academic performance and have good understanding of Financial Accounting subject. In accordance with the research by Finn & Frone (2004), students with high academic performance were less likely to cheat when they had high academic self-efficacy. Bandura (1977) stated that self-efficacy is the individual confidence level regarding their ability or competency to perform a task, reach a goal, and overcome an obstacle (as cited in Finn & Frone, 2004). The result of the research was supported by Cizek (as cited in Finn & Frone, 2004), students who had good level of confidence in their academic ability perceived that cheating should be avoided, in contrast, students with lower level of confidence were more likely to cheat (1999).

Indeed, Ajzen (as cited in Williams et al., 2014) had explained theory of planned behavior that indicated attitudes can be key initiators of people's actions, while the important predictors of people perform positive behaviors and avoid negative behaviors are their perceptions of the social norms governing the behavior, their perceived degree of control over behavior, and their perceived moral obligation (1991). It was supported by Freire (2012) in her study which suggested that students' academic performance (i.e. the current GPA and the entrance GPA) are not relevant as to perform academic dishonesty.

Therefore, in this research, we can conclude that students who have better academic performance in Financial Accounting subject tend to avoid conducting the corruptive behavior, it can be inferred that students' academic performance of this research in Financial Accounting subject have impact on their corruptive

behavior perceives. This may happen because this subject has been well-delivered by the lecturer, so students could easily understand the materials in class.

4.6.2. The Impact of Students' Academic Performance in Auditing Subject on Their Corruptive Behavior Perceives

The results of test conducted among the independent variables show that students' academic performance in Auditing subject (Auditing 1 and Auditing 2) have positive but not significant impact to their corruptive behavior perceives, with the significance level of $0.324 > 0.05$ from 122 students as the respondents of this research. The result of this research showed that students' academic performance in Auditing subjects did not significantly impact to their corruptive behavior perceives. This result was related to the study by Farnese, Tramontano, Roberta, & Paciello (2011), who stated that academic achievement did not significantly influence individual cheating behaviors. However, the results of the research suggested that when students who had lack of academic performance tend to show lower self-efficacy also, so they will use more justificatory mechanisms that allow them to devaluate moral values, such as cheating behaviors. The role of self-efficacy was strongly related to academic performance and corruptive behaviors, that is why students are more motivated to cheat when their self-efficacy was low to increase their academic performance. It was also supported by Finn & Frone (2004), when students who had high self-efficacy but their academic performance was low, the possibility of cheating were great because their confidence level is low regarding their ability to maintain their academic performance.

In addition to, another factor affecting the results of this research is because the sample used in this research especially students' academic performance in Auditing subject variable does not represent the whole population. It can be concluded that students' academic performance in Auditing subject does not have any significant impact on their corruptive behavior perceives. This may happen because Auditing subject is not well delivered in class regarding the professional ethics that should be owned by students before they involve in the workplace. If this behavior still exists in students' further careers, it may impact on their professional ethics. Stone et al. (2009) indicated that unethical behaviors among managers and leaders would give negative effect on their positive career growth, moreover, it will upset the performance or development of subordinate. To avoid this behavior, students must learn more about the consequences of unethical behaviors on their professional development. Before the unethical acts occur, it will be better to prevent rather than overcome after the problem has been existed. As we have known about the case of Enron, the cost of deterring, detecting, and punishing this issue were relatively high, in contrast, if the issue could be well-prevented, the cost would not be as high as the cost of overcoming the case.

CHAPTER V

CONCLUSIONS AND RECOMMENDATIONS

This chapter will elaborate the conclusion of hypothesis from the analysis described in the previous chapter, limitations of this research and recommendations based on this research.

5.1. Conclusions

This research has objectives to investigate the impact of students' academic performance in Financial Accounting and Auditing subjects on their corruptive behavior perceives. Furthermore, the results of this research are as follows:

1. Students' academic performance in Financial Accounting subject have positive and significant impact on their corruptive behavior perceives. That is why high students' academic performance in Financial Accounting subjects had significant impact on corruptive behavior perceives, such as academic misconduct.
2. Students' academic performance in Auditing subject have positive, but not significant impact on their corruptive behavior perceives. That is why high students' academic performance in Auditing subjects did not have significant impact on corruptive behavior perceives, such as academic misconduct.

5.2. Limitations

Regardless of the results of this research, this research has several limitations appeared that is considered as an uncontrollable limitation. The limitations of this research are:

1. The sample of this research did not represent the whole population.
2. The sample used was only accounting students in Faculty of Economics Universitas Islam Indonesia.
3. This research did not examine the detail factors affecting students' corruptive behaviors, that is why the researcher cannot determine the reasons of students' academic misconduct behaviors.

5.3. Recommendations

Based on the conclusion obtained in this research, the researcher put several recommendations to complete the result of this research as follows:

1. To the following researcher

In order to develop the knowledge regarding the impact of academic performance on the corruptive behavior, hopefully, the following researcher may observe sample used as the independent variables and find out other independent variables aside from independent variables used in this research. Moreover, the researcher may conduct the research not only in Faculty of Economics UII but also other universities around Yogyakarta.

2. To the academicians

In order to create the students in Faculty of Economics Universitas Islam Indonesia to have good personality especially in their study and behaviors, the academicians or lecturers may evaluate their own performance while delivering materials in class and improve their performance, so the students will have better understanding on the material delivered by the lecturer.

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APPENDICES

Appendix 1

Research Questionnaire

Assalamu'alaikum wr. wb.

Saya Nabila Putri Desideria, mahasiswi Akuntansi Fakultas Ekonomi Universitas Islam Indonesia angkatan 2014, sedang menyelesaikan salah satu tugas tugas akhir sebagai syarat kelulusan yaitu skripsi. Tujuan dari kuesioner ini adalah untuk meneliti pengaruh kinerja akademik mahasiswa Akuntansi UII dalam mata kuliah Akuntansi Keuangan dan Pengauditan terhadap persepsi perilaku koruptif. Partisipasi anda dalam mengisi kuesioner ini akan saya jamin kerahasiaannya. Saya harap anda dapat mengisi kuesioner ini dengan sungguh-sungguh dan menjawab dengan keadaan yang sebenarnya tanpa dipengaruhi oleh pihak lain karena hasil kuesioner ini akan digunakan sebagai bahan penelitian saya. Terimakasih atas perhatian dan telah bersedia untuk berpartisipasi dalam penelitian ini.

Wassalamu'alaikum wr.wb.

Identitas responden

Nama :

NIM (wajib diisi) :

Bagian I

Apakah anda sudah mengambil mata kuliah Akuntansi Keuangan yang ada dalam daftar berikut: (pilih sesuai jawaban anda)

Mata Kuliah	Sudah	Belum
Akuntansi Pengantar		
Akuntansi Keuangan Menengah 1		
Akuntansi Keuangan Menengah 2		
Akuntansi Keuangan Menengah 3		
Akuntansi Keuangan Lanjutan		
Akuntansi Kombinasi Bisnis		

Apakah anda sudah mengambil mata kuliah Pengauditan yang ada dalam daftar berikut: (pilih sesuai jawaban anda)

Mata Kuliah	Sudah	Belum
Pengauditan 1		
Pengauditan 2		

Bagian II

Petunjuk Pengisian:

SS = Sangat Setuju terhadap Perilaku Koruptif

S = Setuju terhadap Perilaku Koruptif

TS = Tidak Setuju terhadap Perilaku Koruptif

STS = Sangat Tidak Setuju terhadap Perilaku Koruptif

Beri tanda centang (✓) pada jawaban yang benar menurut anda.

Berbuat curang saat ujian dengan mahasiswa lain					
No.	Pernyataan	SS	S	TS	STS
1.	Mengizinkan mahasiswa lain melihat kertas jawaban ujian anda selama ujian berlangsung				
2.	Menyelesaikan ujian untuk mahasiswa lain				
3.	Menyalin jawaban ujian mahasiswa lain dengan sepengetahuannya				
4.	Mendapat soal atau jawaban ujian dari mahasiswa lain yang sudah mengikuti ujian tersebut				
5.	Membantu mahasiswa lain untuk menyontek saat ujian berlangsung				

Membantu dan dibantu mahasiswa lain dalam mengerjakan tugas					
No.	Pernyataan	SS	S	TS	STS
1.	Menerima bantuan yang tidak diizinkan dalam mengerjakan tugas				

No.	Pernyataan	SS	S	TS	STS
2.	Menyediakan tugas yang sudah diberi nilai oleh dosen kepada mahasiswa lain untuk dikumpulkan				
3.	Memberikan tugas anda kepada mahasiswa lain untuk digunakan sebagai contoh				
4.	Tidak terlibat dalam mengerjakan tugas kelompok tapi tetap ingin mendapat nilai				
5.	Menuliskan atau memberikan lembar tugas anda untuk mahasiswa lain				

Berbuat curang saat mengerjakan tugas atau melaksanakan ujian tanpa sepengetahuan mahasiswa lain

No.	Pernyataan	SS	S	TS	STS
1.	Menyalin jawaban mahasiswa lain saat ujian tanpa sepengetahuannya				
2.	Menyalin program komputer mahasiswa lain				
3.	Menyerahkan tugas yang dikerjakan mahasiswa lain diakui sebagai hasil kerja sendiri				

No.	Pernyataan	SS	S	TS	STS
4.	Memodifikasi tugas yang sudah diberi nilai dan mengumpulkannya untuk mendapat tambahan nilai				

Menggunakan bantuan yang tidak diizinkan saat ujian

No.	Pernyataan	SS	S	TS	STS
1.	Menggunakan kertas/catatan contekan saat ujian berlangsung				
2.	Berbuat curang/menyontek saat ujian dengan cara lain (misalnya menggunakan hp)				

Melakukan plagiarisme atau menyalin dari sumber lain tanpa mengutip atau memberi keterangan referensi

No.	Pernyataan	SS	S	TS	STS
1.	Menggunakan kutipan langsung dari sebuah sumber tanpa memberi kutipan atau memberi referensi yang sesuai				
2.	Menyalin beberapa kalimat dari internet atau sumber lain tanpa memberi catatan kaki atau kutipan pada lembar kerja				

No.	Pernyataan	SS	S	TS	STS
3.	Mengubah/modifikasi sebuah lembar kerja (paper/essay) yang didapat dengan lengkap dari website tidak membayar untuk mendapatkan informasi tersebut				
4.	Memalsukan daftar pustaka				
5.	Memalsukan data penelitian				

Membuat alasan palsu

No.	Pernyataan	SS	S	TS	STS
1.	Menggunakan alasan palsu untuk mendapat perpanjangan waktu mengumpulkan tugas				
2.	Memalsukan surat keterangan gagal finger print dari dosen untuk memenuhi batas minimal kehadiran (biasanya 75% dari total pertemuan)				
3.	Memalsukan surat keterangan medis untuk mendapat izin meninggalkan kelas				

Appendix 2

Questionnaire Data on Corruptive Behavior Perceives Variable

No	Corruptive Behaviors	Tolerance Level				Mean	Sample (N)
		1	2	3	4		
A. Cheating on exam together with other students							
1.	Allowing another student to look at your paper during an exam	2	25	46	49	3,16	122
2.	Completing an exam for another student	5	7	23	87	3,57	122
3.	Copying on test from another with their knowledge	6	25	42	49	3,10	122
4.	Getting questions/answers of exam from a student who has taken it	10	38	50	24	2,72	122
5.	Helping someone else to cheat on test	4	17	47	54	3,24	122
B. Helping each other on working assignment							
1.	Receiving unpermitted help on assignment	4	26	64	28	2,95	122
2.	Providing a graded assignment to another student to submit	6	20	45	51	3,16	122
3.	Sharing an assignment with others to use as an example	13	50	39	20	2,54	122
4.	Not involving in working group assignments but get the score	5	6	23	88	3,59	122
5.	Writing or providing a paper for another student	5	24	44	49	3,12	122

No	Corruptive Behaviors	Tolerance Level				Mean	Sample (N)
		1	2	3	4		
C. Cheating on assignment works or exam without another students' knowledge							
1.	Copying on test from another without friends' knowledge	5	8	29	80	3,51	122
2.	Copying a friend's computer program	3	12	46	61	3,35	122
3.	Turning in work done by someone else as our own	7	5	22	88	3,57	122
4.	Altering a graded test or assignment and submitting it for additional credit	5	16	39	62	3,30	122
D. Use unpermitted tools on exam							
1.	Using unpermitted crib notes (cheat notes) during a test	8	14	39	61	3,25	122
2.	Cheating on a test in another way (for example using mobile phone)	6	17	36	63	3,28	122
E. Plagiarism or copy from other sources without citing or giving the references							
1.	Using direct quotes from other source without citing or giving the proper references	5	10	43	64	3,36	122
2.	Copying a few sentences of material from an internet or other sources without foot noting them in a paper	4	17	51	50	3,20	122
3.	Turning in a paper obtained in large part from a term paper "mill" or website that did not charge for this information	4	24	52	42	3,08	122

No ·	Corruptive Behaviors	Tolerance Level				Mean	Sample (N)
		1	2	3	4		
4.	Fabricating/falsifying a bibliography	3	7	42	70	3,47	122
5.	Falsifying/fabricating a research data	7	6	28	81	3,50	122
F. Create false excuses							
1.	Using false excuse to obtain an extension on a due date	4	12	47	59	3,32	122
2.	Falsifying a letter of failed to fingerprint from lecturer in order to fulfill the minimum attendance	5	15	36	66	3,34	122
3.	Filing a false medical certificate to obtain permission to leave class	8	5	34	75	3,44	122

Appendix 3

List of Students' Academic Performance in Introduction to Accounting

Academic Performance in Introduction to Accounting	Number of Students	Percentage
A	51	41.8%
A-	19	15.6%
A/B	14	11.5%
B+	18	14.8%
B	8	6.6%
B-	6	4.9%
B/C	3	2.5%
C+	2	1.6%
C	1	0.8%
C-	0	0
C/D	0	0
D+	0	0
D	0	0
E	0	0
Total	122	100%

Appendix 4

List of Students' Academic Performance in Intermediate Accounting 1

Academic Performance in Intermediate Accounting 1	Number of Students	Percentage
A	50	41.0%
A-	18	14.8%
A/B	14	11.5%
B+	17	13.9%
B	9	7.4%
B-	8	6.6%
B/C	3	2.5%
C+	1	0.8%
C	2	1.6%
C-	0	0
C/D	0	0
D+	0	0
D	0	0
E	0	0
Total	122	100%

Appendix 5

List of Students' Academic Performance in Intermediate Accounting 2

Academic Performance in Intermediate Accounting 2	Number of Students	Percentage
A	45	36.9%
A-	14	11.5%
A/B	10	8.2%
B+	16	13.1%
B	14	11.5%
B-	10	8.2%
B/C	6	4.9%
C+	3	2.5%
C	2	1.6%
C-	0	0
C/D	1	0.8%
D+	1	0.8%
D	0	0
E	0	0
Total	122	100%

Appendix 6

List of Students' Academic Performance in Intermediate Accounting 3

Academic Performance in Intermediate Accounting 3	Number of Students	Percentage
A	48	39.3%
A-	11	9.0%
A/B	12	9.8%
B+	15	12.3%
B	14	11.5%
B-	9	7.4%
B/C	7	5.7%
C+	3	2.5%
C	3	2.5%
C-	0	0
C/D	0	0
D+	0	0
D	0	0
E	0	0
Total	122	100%

Appendix 7

List of Students' Academic Performance in Advanced Accounting

Academic Performance in Advanced Accounting	Number of Students	Percentage
A	41	33.6%
A-	17	13.9%
A/B	10	8.2%
B+	13	10.7%
B	15	12.3%
B-	12	9.8%
B/C	8	6.6%
C+	2	1.6%
C	1	0.8%
C-	1	0.8%
C/D	0	0
D+	1	0.8%
D	0	0
E	1	0.8%
Total	122	100%

Appendix 8

List of Students' Academic Performance in Business Combination

Accounting

Academic Performance in Business Combintion Accounting	Number of Students	Percentage
A	29	23.8%
A-	8	6.6%
A/B	11	9.0%
B+	18	14.8%
B	21	17.2%
B-	13	10.7%
B/C	5	4.1%
C+	6	4.9%
C	7	5.7%
C-	2	1.6%
C/D	1	0.8%
D+	0	0
D	1	0.8%
E	0	0
Total	122	100%

Appendix 9

List of Students' Academic Performance in Auditing 1

Academic Performance in Auditing 1	Number of Students	Percentage
A	40	32.8%
A-	14	11.5%
A/B	28	23.0%
B+	18	14.8%
B	12	9.8%
B-	4	3.3%
B/C	1	0.8%
C+	3	2.5%
C	2	1.6%
C-	0	0
C/D	0	0
D+	0	0
D	0	0
E	0	0
Total	122	100%

Appendix 10

List of Students' Academic Performance in Auditing 2

Academic Performance in Auditing 2	Number of Students	Percentage
A	43	35.2%
A-	12	9.8%
A/B	24	19.7%
B+	13	10.7%
B	11	9.0%
B-	10	8.2%
B/C	3	2.5%
C+	5	4.1%
C	1	0.8%
C-	0	0
C/D	0	0
D+	0	0
D	0	0
E	0	0
Total	122	100%

Appendix 11

List of Students' Academic Performance

No.	Financial Accounting						Auditing	
	Intro. To Acc.	Inter. Acc. 1	Inter. Acc. 2	Inter. Acc. 3	Adv. Acc.	Buss. Comb. Acc.	Auditing 1	Auditing 2
1	3,50	3,50	3,50	3,50	3,25	3,50	3,75	3,75
2	2,75	2,75	2,75	2,75	3,00	2,50	4,00	4,00
3	4,00	4,00	4,00	4,00	4,00	3,25	4,00	4,00
4	3,25	3,25	4,00	4,00	4,00	3,50	3,50	3,50
5	4,00	4,00	3,75	3,75	3,75	3,25	4,00	4,00
6	3,25	3,25	4,00	4,00	4,00	3,00	3,50	2,50
7	3,25	3,25	4,00	4,00	3,25	2,75	3,50	3,50
8	4,00	4,00	4,00	4,00	4,00	4,00	4,00	4,00
9	4,00	4,00	3,50	3,50	3,00	4,00	3,50	3,50
10	4,00	4,00	4,00	4,00	4,00	4,00	3,75	3,75
11	3,75	3,75	3,75	4,00	3,00	3,00	4,00	4,00
12	4,00	4,00	3,75	3,75	4,00	4,00	3,50	3,50
13	3,25	3,25	3,25	3,25	3,25	2,25	2,50	3,25

No.	Financial Accounting						Auditing	
	Intro. To Acc.	Inter. Acc. 1	Inter. Acc. 2	Inter. Acc. 3	Adv. Acc.	Buss. Comb. Acc.	Auditing 1	Auditing 2
14	2,50	2,50	2,25	2,25	2,50	3,00	3,50	2,00
15	4,00	4,00	4,00	4,00	4,00	3,75	3,25	2,75
16	4,00	4,00	4,00	2,50	2,75	4,00	3,25	4,00
17	4,00	4,00	4,00	4,00	4,00	4,00	4,00	4,00
18	4,00	4,00	4,00	4,00	4,00	2,75	3,50	3,00
19	3,50	3,50	4,00	3,50	3,75	2,00	3,25	2,75
20	3,75	3,75	3,25	3,25	2,50	2,75	4,00	4,00
21	3,25	3,25	2,75	2,75	4,00	4,00	3,00	2,25
22	3,75	3,75	3,00	3,00	4,00	2,75	3,75	4,00
23	4,00	2,75	4,00	4,00	4,00	3,25	4,00	4,00
24	4,00	4,00	4,00	4,00	4,00	4,00	3,25	4,00
25	3,00	3,00	2,75	2,75	3,75	3,50	3,25	3,25
26	3,00	3,00	1,50	3,25	2,75	2,25	3,25	3,25
27	3,25	3,25	3,00	3,00	3,00	2,50	3,25	3,00
28	3,75	3,75	3,50	3,50	4,00	3,00	3,75	4,00

No.	Financial Accounting						Auditing	
	Intro. To Acc.	Inter. Acc. 1	Inter. Acc. 2	Inter. Acc. 3	Adv. Acc.	Buss. Comb. Acc.	Auditing 1	Auditing 2
29	3,50	3,50	3,25	4,00	2,50	3,00	3,75	4,00
30	3,00	3,00	3,25	4,00	2,50	2,00	3,50	4,00
31	4,00	4,00	4,00	4,00	4,00	4,00	3,00	3,00
32	3,00	3,00	3,00	3,00	3,25	2,50	3,00	4,00
33	4,00	4,00	4,00	4,00	3,00	3,25	4,00	4,00
34	2,75	2,75	3,25	3,25	3,75	3,50	2,75	2,75
35	4,00	4,00	3,75	3,75	3,50	3,50	4,00	4,00
36	2,50	2,50	3,00	3,00	3,00	2,75	3,50	3,50
37	3,75	3,75	4,00	4,00	2,75	3,00	3,00	3,00
38	3,75	3,75	3,00	3,00	3,00	3,00	4,00	4,00
39	4,00	4,00	2,50	2,50	2,75	2,75	3,50	3,50
40	4,00	4,00	4,00	3,75	3,50	3,50	4,00	4,00
41	3,75	3,75	2,50	2,50	4,00	3,00	4,00	4,00
42	3,50	3,50	2,75	2,75	2,50	2,75	2,75	2,75
43	4,00	4,00	4,00	4,00	3,50	4,00	3,50	3,50
44								

No.	Financial Accounting						Auditing	
	Intro. To Acc.	Inter. Acc. 1	Inter. Acc. 2	Inter. Acc. 3	Adv. Acc.	Buss. Comb. Acc.	Auditing 1	Auditing 2
	3,50	3,50	2,75	2,00	4,00	1,50	3,00	2,75
45	2,75	2,75	2,50	2,50	3,25	2,75	4,00	4,00
46	3,25	2,00	2,75	2,75	2,75	2,25	4,00	4,00
47	4,00	4,00	4,00	4,00	4,00	3,25	4,00	4,00
48	2,75	2,75	2,25	2,25	4,00	2,25	3,50	3,50
49	4,00	4,00	4,00	4,00	3,50	4,00	3,50	3,50
50	3,50	3,50	2,00	2,00	2,50	1,75	3,00	2,25
51	3,75	3,75	3,00	3,00	3,00	3,00	3,50	3,50
52	3,25	3,25	4,00	4,00	4,00	3,00	4,00	4,00
53	3,00	3,00	2,25	2,25	2,75	3,00	3,25	3,25
54	2,75	2,75	2,75	2,75	3,00	3,00	4,00	4,00
55	4,00	4,00	4,00	4,00	3,75	4,00	3,50	3,50
56	3,50	3,50	3,25	3,25	3,00	2,50	3,50	3,50
57	4,00	4,00	4,00	4,00	4,00	4,00	3,75	3,75
58	2,25	2,25	2,50	2,50	2,50	2,75	3,50	3,50

No.	Financial Accounting						Auditing	
	Intro. To Acc.	Inter. Acc. 1	Inter. Acc. 2	Inter. Acc. 3	Adv. Acc.	Buss. Comb. Acc.	Auditing 1	Auditing 2
59	3,25	3,25	3,50	3,50	3,75	2,00	2,25	2,75
60	3,75	3,75	3,50	3,50	3,25	2,50	4,00	4,00
61	3,75	3,75	3,75	3,75	2,75	4,00	3,25	3,25
62	4,00	4,00	3,25	3,25	3,00	3,25	4,00	4,00
63	4,00	4,00	4,00	4,00	4,00	3,75	3,75	3,75
64	3,25	3,25	3,00	3,00	3,25	3,25	4,00	4,00
65	3,50	3,50	3,00	3,00	4,00	3,25	4,00	4,00
66	4,00	4,00	4,00	4,00	3,25	3,75	3,00	3,00
67	4,00	4,00	4,00	4,00	4,00	4,00	4,00	4,00
68	3,25	3,25	3,25	3,25	4,00	3,00	3,00	3,00
69	3,75	3,75	3,50	3,50	3,00	3,75	3,50	3,50
70	3,25	3,25	3,25	3,25	2,25	3,00	3,25	3,50
71	3,00	3,00	2,50	2,50	2,00	2,00	3,50	2,50
72	4,00	4,00	4,00	4,00	4,00	4,00	3,25	3,50
73	4,00	4,00	4,00	4,00	3,50	3,25	4,00	3,25

No.	Financial Accounting						Auditing	
	Intro. To Acc.	Inter. Acc. 1	Inter. Acc. 2	Inter. Acc. 3	Adv. Acc.	Buss. Comb. Acc.	Auditing 1	Auditing 2
74	2,50	2,50	3,75	3,75	2,75	3,75	3,00	3,25
75	3,50	3,50	2,50	2,50	3,00	3,00	3,50	3,50
76	4,00	4,00	3,25	3,25	3,00	3,25	2,75	2,75
77	3,25	3,25	3,00	3,00	4,00	3,00	3,00	3,00
78	4,00	4,00	4,00	4,00	3,50	2,75	3,50	3,50
79	3,00	3,00	3,00	3,00	3,00	3,00	3,50	2,75
80	4,00	4,00	3,25	3,25	2,75	3,00	3,25	3,25
81	4,00	4,00	3,50	3,50	4,00	3,25	3,50	3,50
82	4,00	4,00	4,00	4,00	4,00	3,50	4,00	4,00
83	3,50	3,50	3,75	3,75	3,50	3,25	4,00	4,00
84	4,00	4,00	3,25	3,25	3,75	2,25	4,00	4,00
85	3,50	3,50	3,25	3,25	2,50	3,00	4,00	4,00
86	3,75	3,75	4,00	4,00	4,00	4,00	3,50	3,50
87	3,25	3,25	4,00	4,00	4,00	3,50	2,00	3,50
88	4,00	4,00	3,25	3,25	3,75	3,25	4,00	4,00

No.	Financial Accounting						Auditing	
	Intro. To Acc.	Inter. Acc. 1	Inter. Acc. 2	Inter. Acc. 3	Adv. Acc.	Buss. Comb. Acc.	Auditing 1	Auditing 2
89	4,00	4,00	3,25	3,25	3,25	3,75	3,75	3,75
90	3,75	3,75	3,50	3,50	3,75	2,75	4,00	4,00
91	3,75	2,75	2,75	2,75	4,00	3,25	3,75	3,75
92	2,00	2,00	2,00	2,00	3,50	2,00	2,25	2,25
93	4,00	4,00	3,00	3,00	3,75	3,25	4,00	4,00
94	3,25	3,25	3,00	4,00	2,75	3,50	4,00	4,00
95	3,25	3,25	4,00	4,00	4,00	3,00	4,00	3,00
96	4,00	4,00	4,00	4,00	3,50	4,00	3,25	3,25
97	4,00	4,00	2,75	2,75	3,25	4,00	3,50	3,50
98	3,75	3,75	3,25	3,25	4,00	3,75	3,25	3,50
99	4,00	4,00	4,00	4,00	3,75	3,00	2,75	3,25
100	3,75	3,75	2,75	2,75	4,00	2,00	4,00	3,50
101	3,25	3,25	3,75	3,50	1,75	2,75	3,75	3,75
102	4,00	4,00	3,75	3,75	4,00	3,25	4,00	3,75
103	3,50	3,50	3,00	3,00	2,75	3,25	3,75	3,75
104								

No.	Financial Accounting						Auditing	
	Intro. To Acc.	Inter. Acc. 1	Inter. Acc. 2	Inter. Acc. 3	Adv. Acc.	Buss. Comb. Acc.	Auditing 1	Auditing 2
	3,75	3,75	3,50	3,50	3,75	3,50	3,75	3,75
105	4,00	4,00	3,75	4,00	2,25	2,00	3,50	4,00
106	4,00	4,00	4,00	4,00	4,00	4,00	3,25	3,25
107	4,00	4,00	3,00	3,00	3,25	2,25	3,50	2,50
108	4,00	4,00	4,00	4,00	4,00	4,00	4,00	4,00
109	3,25	3,25	4,00	4,00	3,50	4,00	4,00	2,75
110	3,75	3,75	3,75	3,75	3,75	3,50	2,25	3,25
111	3,00	3,00	4,00	4,00	3,75	2,75	3,25	3,00
112	4,00	4,00	4,00	4,00	3,75	4,00	3,25	3,00
113	4,00	4,00	4,00	4,00	3,75	4,00	3,75	4,00
114	4,00	4,00	3,75	3,75	3,25	4,00	4,00	3,75
115	4,00	4,00	4,00	4,00	4,00	4,00	4,00	4,00
116	3,50	3,50	3,75	4,00	2,75	3,25	4,00	4,00
117	3,50	3,50	3,75	3,75	4,00	4,00	3,50	3,25
118	4,00	4,00	4,00	4,00	4,00	4,00	3,25	3,00

No.	Financial Accounting						Auditing	
	Intro. To Acc.	Inter. Acc. 1	Inter. Acc. 2	Inter. Acc. 3	Adv. Acc.	Buss. Comb. Acc.	Auditing 1	Auditing 2
119	3,75	3,75	4,00	4,00	3,75	4,00	3,00	3,75
120	2,75	2,75	1,25	3,00	-	1,75	3,00	2,25
121	2,25	3,00	3,50	3,50	1,25	1,00	2,00	2,25
122	4,00	4,00	4,00	4,00	3,25	3,75	3,75	2,75

Appendix 12

List of Students' Corruptive Behavior Perceives

No.	A					B					C				D		E					F		
	1	2	3	4	5	1	2	3	4	5	1	2	3	4	1	2	1	2	3	4	5	1	2	3
1	1	1	2	4	3	2	1	3	1	2	2	4	1	2	3	1	3	3	1	3	1	3	2	3
2	2	3	2	2	2	3	1	1	3	1	2	2	3	1	2	2	4	3	1	4	4	3	3	3
3	3	4	3	3	3	3	4	3	3	3	4	3	4	3	3	3	3	4	4	4	4	4	4	4
4	4	4	4	3	4	3	4	2	4	4	4	4	4	4	4	4	4	4	3	3	4	4	4	4
5	3	3	2	2	3	3	2	2	4	3	4	4	2	2	3	4	4	4	3	3	2	3	2	3
6	3	4	4	4	4	4	4	3	4	4	4	4	4	4	4	4	4	4	4	4	4	3	4	4
7	4	4	4	4	4	3	4	3	4	3	4	4	4	4	4	4	4	4	4	4	4	4	4	4
8	2	2	3	3	2	2	2	3	1	3	2	3	2	3	2	2	2	2	3	2	2	3	2	2
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13	2	1	2	2	2	2	1	2	1	1	1	1	1	1	2	2	1	1	1	1	1	1	1	1
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No.	A					B					C				D		E					F		
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72	4	4	4	4	4	3	4	2	4	4	4	4	4	4	4	4	3	3	3	3	3	4	4	4
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No.	A					B					C				D		E					F		
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77	2	2	2	2	2	2	2	2	1	2	2	2	2	2	2	2	2	2	2	2	3	2	3	2
78	4	4	4	3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
79	1	1	1	1	1	2	1	2	2	1	1	3	1	1	1	1	2	3	3	2	1	2	2	1
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91	2	3	2	2	2	2	3	2	3	2	3	3	3	2	2	3	3	3	2	4	4	3	3	3
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95	2	4	3	2	3	3	2	2	4	2	4	4	4	3	4	4	4	2	2	4	4	4	3	3
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98	4	4	4	3	4	3	4	4	4	4	4	4	4	4	4	4	4	4	3	4	4	4	4	4
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101	3	3	3	2	2	3	3	2	2	2	3	2	3	3	3	2	3	3	2	3	3	3	3	2
102	4	4	4	3	4	3	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	4	4	4
103	3	4	4	3	4	4	4	4	4	4	4	4	4	4	3	3	4	4	4	4	4	4	4	4
104	3	3	4	3	3	3	3	2	3	3	3	3	3	3	3	2	2	2	3	3	3	3	3	3
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109	2	4	3	3	3	2	3	1	4	2	4	4	4	3	4	4	4	3	3	3	4	3	4	4
110	4	4	3	2	3	3	3	3	4	4	3	3	4	3	4	3	3	3	4	4	4	3	4	3
111	3	4	2	2	3	2	3	3	4	4	4	4	4	4	3	3	3	3	4	4	4	3	4	4
112	2	3	1	1	1	1	1	1	4	3	2	2	4	1	1	1	1	1	1	1	1	1	1	1

No.	A					B					C				D		E					F		
	1	2	3	4	5	1	2	3	4	5	1	2	3	4	1	2	1	2	3	4	5	1	2	3
113	3	4	4	3	2	4	4	2	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
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122	2	3	2	2	2	2	2	2	3	2	4	2	2	2	3	3	3	3	3	4	4	3	3	3

Appendix 13

List of Variables' Average Value

No.	Financial Accounting	Auditing	Corruptive Behavior Perceives
1	3,46	3,75	2,17
2	2,75	4,00	2,38
3	3,88	4,00	3,46
4	3,67	3,50	3,75
5	3,75	4,00	2,92
6	3,58	3,00	3,88
7	3,42	3,50	3,88
8	4,00	4,00	2,29
9	3,67	3,50	3,88
10	4,00	3,75	3,25
11	3,54	4,00	1,96
12	3,92	3,50	3,17
13	3,08	2,88	1,33
14	2,50	2,75	3,21
15	3,96	3,00	4,00
16	3,54	3,63	3,00
17	4,00	4,00	3,92
18	3,79	3,25	3,50
19	3,38	3,00	3,71
20	3,21	4,00	3,38
21	3,33	2,63	2,88

No.	Financial Accounting	Auditing	Corruptive Behavior Perceives
22	3,38	3,88	3,79
23	3,67	4,00	3,58
24	4,00	3,63	3,58
25	3,13	3,25	2,96
26	2,63	3,25	3,83
27	3,00	3,13	3,63
28	3,58	3,88	3,88
29	3,29	3,88	3,08
30	2,96	3,75	2,13
31	4,00	3,00	3,50
32	2,96	3,50	2,88
33	3,71	4,00	3,33
34	3,21	2,75	1,50
35	3,75	4,00	3,17
36	2,79	3,50	4,00
37	3,54	3,00	3,29
38	3,25	4,00	3,71
39	3,08	3,50	3,33
40	3,79	4,00	3,33
41	3,25	4,00	3,58
42	2,96	2,75	2,08
43	3,92	3,50	3,96
44	2,88	2,88	2,96
45	2,75	4,00	2,92

No.	Financial Accounting	Auditing	Corruptive Behavior Perceives
46	2,63	4,00	3,17
47	3,88	4,00	3,75
48	2,71	3,50	2,92
49	3,92	3,50	3,88
50	2,54	2,63	3,08
51	3,25	3,50	3,38
52	3,58	4,00	3,42
53	2,71	3,25	3,29
54	2,83	4,00	3,00
55	3,96	3,50	3,38
56	3,17	3,50	2,33
57	4,00	3,75	3,58
58	2,46	3,50	4,00
59	3,21	2,50	3,29
60	3,38	4,00	3,63
61	3,63	3,25	3,88
62	3,46	4,00	3,42
63	3,96	3,75	2,33
64	3,17	4,00	3,42
65	3,38	4,00	3,33
66	3,83	3,00	4,00
67	4,00	4,00	3,25
68	3,33	3,00	3,71
69	3,54	3,50	3,88

No.	Financial Accounting	Auditing	Corruptive Behavior Perceives
70	3,04	3,38	2,92
71	2,50	3,00	3,75
72	4,00	3,38	3,67
73	3,79	3,63	3,79
74	3,17	3,13	3,79
75	3,00	3,50	3,04
76	3,46	2,75	3,46
77	3,25	3,00	2,04
78	3,71	3,50	3,96
79	3,00	3,13	1,54
80	3,38	3,25	2,83
81	3,71	3,50	3,88
82	3,92	4,00	3,83
83	3,54	4,00	3,08
84	3,42	4,00	3,88
85	3,17	4,00	3,33
86	3,92	3,50	3,33
87	3,67	2,75	2,96
88	3,58	4,00	3,83
89	3,58	3,75	3,42
90	3,50	4,00	3,00
91	3,21	3,75	2,67
92	2,25	2,25	2,83
93	3,50	4,00	3,75

No.	Financial Accounting	Auditing	Corruptive Behavior Perceives
94	3,29	4,00	2,75
95	3,58	3,50	3,17
96	3,92	3,25	3,54
97	3,46	3,50	3,54
98	3,63	3,38	3,88
99	3,79	3,00	3,67
100	3,17	3,75	2,96
101	3,04	3,75	2,63
102	3,79	3,88	3,71
103	3,17	3,75	3,83
104	3,63	3,75	2,88
105	3,33	3,75	2,88
106	4,00	3,25	3,75
107	3,25	3,00	2,46
108	4,00	4,00	3,13
109	3,67	3,38	3,25
110	3,71	2,75	3,38
111	3,42	3,13	3,38
112	3,96	3,13	1,54
113	3,96	3,88	3,75
114	3,79	3,88	3,92
115	4,00	4,00	3,58
116	3,46	4,00	3,50
117	3,75	3,38	3,17

No.	Financial Accounting	Auditing	Corruptive Behavior Perceives
118	4,00	3,13	3,71
119	3,88	3,38	2,92
120	1,92	2,63	3,00
121	2,42	2,13	2,88
122	3,83	3,25	2,67