

CHAPTER II

REVIEW OF RELATED LITERATURE

2.1. Theoretical Framework

2.1.1. Theory of Planned Behavior

Initially, the theory of perceived behavior (TPB) is a modified model of the theory of reasoned action (TRA). In the original TRA, behavioral intention is influenced by two factors, which are one's *attitude toward the behavior* and *subjective norms*. However, the issue with TRA was that it is only best applied when the behavior being studied is under volitional control, where the only determinant of the individual's behavior is the intention to perform it. As a result, it was predicted that complications may arise regarding the theory's predictive accuracy when limited control factor influences the behavior (Ajzen, 1991). For example, factors such as barriers or ability to execute the desired behavior.

TPB was then developed in order to improve the predictive validity of the previous theory.

According to Ajzen (1991), TPB contains of three conceptually independent determinants of intention. The main concept of TPB is that individuals' intentions to be involved in a behavior first exist prior to the actual engagement in the behavior

(Stone, Jawahar & Kisamore, 2009). Components in which affects intention are as follows:

1. *Attitudes toward the behavior*, i.e. beliefs about a behavior or its consequences;
2. *Subjective norms*, i.e. normative expectations of other people regarding the behavior, and
3. *Perceived behavioral control*, i.e. the perceived difficulty or ease of performing the behavior.

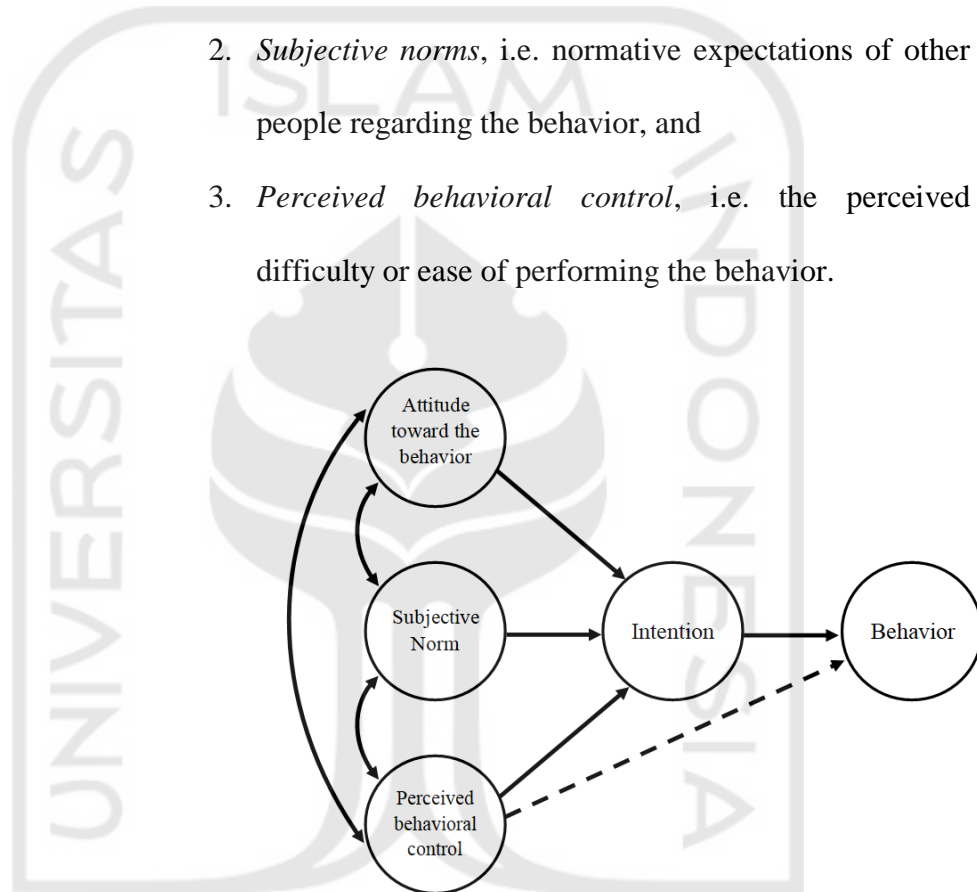


Figure 2.1. *Theory of Planned Behavior*

As further discussed by Ajzen (1991), the first component refers to “the degree to which individual has a favorable or unfavorable evaluation of the related behavior.” Attitude toward behavior is formed by considering the likely outcome of the result. Consequently, individual will have a stronger intention to perform

the behavior if the outcomes are expected to be more promising. The second component is a social factor which refers to “the perceived social pressure to perform or not to perform the behavior” (Ajzen, 1991). Meaning that individual’s decision to perform the behavior depends on the acceptance of others regarding the situation. The third predictor of intention is assumed to “reflect past experience as well as anticipated impediments and obstacles” (Ajzen, 1991). Chang and Chang (1998) suggested that individual’s intention to perform the behavior will be influenced by the perception of the availability of requisite resources and opportunities needed to carry out the behavior. The perceived behavioral control points out individual’s perceived self-efficacy to execute a goal behavior (Ajzen, 1985). In the case of cheating, plagiarism and other academic misconduct behaviors, students’ capabilities to engage the behavior will play a central role in their actual behavioral outcomes. Therefore, this additional component that differentiate from the TRA is believed to enhance prediction where behavior is not under volitional control or when it violates norms or rules.

TPB has been widely used in several studies related to predicting the performance of behavior and intentions. Beck and Ajzen (1991) have concluded that more favorable attitude and higher subjective norm, with respect to the behavior, as well as

greater perceived behavioral control will result stronger intention of individual to perform the behavior. Therefore, many researchers believed that TPB is useful in predicting performance of behavior and intention as well as providing individual's possible rationale to perform the behavior.

2.1.2. Perceptions

Perceive is defined as “to attain awareness or understanding of” or “to regard as being such” (Merriam-Webster's collegiate dictionary, 1999). When an individual has perceived something, it means they become aware of or notice it. The way a person perceives something is through the five human's senses. However, an individual can also use their mind to perceive things. Therefore, perceive is a word to describe how to understand or think of something or someone in particular way.

In relation to perceive is a term which refers to perception. Perception is defined as “a result of perceiving, a mental image, awareness of the elements of environment through physical sensation,” or “physical sensation interpreted in the light of experience” (Merriam-Webster's collegiate dictionary, 1999). According to Walgito (1997: 53), individuals can realize and able to make perceptions based on the following several conditions (Martadi & Suranta, 2006):

- a. The existence of objects that are perceived (physical).

- b. The existence of sensory or receptor device to receive a stimulus (physiological).
- c. The existence of attention as the first step in making a perception (psychological).

Based on the above explanations, perceive is the way individual understand something, while perception is individual's conscious understanding of something. Thus, in this study, students' corruptive behavior perceptions are predicted through the way students are likely to perceive various academic misconduct behavior.

2.1.3. Corruption

Over the years, corruption has been widely identified as a serious problem. Many attempts have been made to define corruption. Waldman (1974, p.12) defined corruption as follow:

“(1) a public official, (2) who misuses his authority, position, or power, and, as a result, (3) violates some existing, legal norm in his or her particular country. The corrupt act is (4) usually done in secret and (5) is for personal gain in wealth or status or in preferment of family, friends, ethnic or religious groups. In collusive forms of corruption, (6) an outside party is involved (e.g., a foreign businessman).”

Additionally, Rabl and Kuhlmann (2008) interpreted corruption as a “deviant behavior which manifests itself in an abuse of a function in politics, society, or economy in favor of another person or institution.” Another scholar, Budima (2006, p. 410) cited in Dion (2010) stated that corruption is simply “a private gain at public

expenses.” Hence, corruption has been frequently described as the wrong use of public resources for the purpose of gaining personal advantage. This corrupt action can be in the form of bribery, collusion, embezzlement and theft, fraud, extortion, and abuse of discretion (Vargas-Hernández, 2011).

Furthermore, Dion (2010) have arranged five levels of corruption based on the discussion of Zekos (2004) about aspects of corruption in the context of globalization. The components are categorized below:

1. *Corruption of principles*
2. *Corruption of moral behavior*
3. *Corruption of people*
4. *Corruption of organizations*
5. *Corruption of states*

The first level which is corruption of principles is expressed through a corruption of the soul, a corruption of human nature, or a corruption of political principles (Dion, 2010). This is considered as the basis for any further corrupt behavior since it reflects individual’s basic values. Meanwhile, corruption of moral behavior is constructed from the corruption of the reason and the perversion of the heart (Dion, 2010). It means that an individual tends to choose a course of action which will give benefit the most regardless of whether it is considered as an unethical behavior. In

addition, corruption of people, or known as social corruption, is based on a threefold manner derived through either crimes, greed, or individual power (Dion, 2010). There are many cases where corruption has remained undetected due to the small-scale of crimes, it is then accepted as a common behavior and overcome by the power of individual. The next level which is corruption of organizations explains how corruption eliminates competitiveness (Dion, 2010). Meaning that only competitors with availability resources can compete in the business industry. Finally, the highest level is the corruption of states. This indicates that no laws can stop the corruption when there is an absence of social morality regarding the phenomenon (Dion, 2010).

2.1.4. Student's Corruptive Behavior

Corruption can mean to individuals, groups, organizations and society. However, it has been stated in an earlier study that public official do not always represent as the main agent of corruption (Dion, 2010). In other words, anyone regardless of their social class level can be involved in such behavior. Many studies have proved that corrupt behavior exists within students. Student's corruptive behavior can be depicted in the form of academic misconduct (Suwaldiman & Tyas, 2017). According to the university's code of conduct, academic misconduct is defined as follows:

“providing or receiving assistance in a manner not authorized by the instructor in the creation of work to be submitted for academic evaluation including papers, projects and examinations (cheating); and presenting, as one's own, the ideas or words of another person or persons for academic evaluation without proper acknowledgement (plagiarism) (Hard et al., 2006).”

Freire (2014) considered academic misconduct as turning in work done by someone else as one's own, copying from someone else during a test, using unapproved materials to complete an assignment, not collaborating in a team assignment, allowing someone to copy in a test, plagiarizing a paper, whole or partially, using the internet and writing a paper for another student. Similarly, Williams et al. (2014) also identified types of academic misconduct such as turning in work done by someone else, working on an individual assignment with others, receiving unpermitted help on an assignment, writing or providing a paper for another student and helping someone else cheat on a test. All of these dishonesty behaviors reflect students' corruptive behavior since committing academic misconduct is perceived as unethical.

Commonly, most students perform academic misconduct in order to achieve good grades on the subjects they are taking. Students assumed that having a good academic performance will help them seek job easier in the future (Suwaldiman & Tyas, 2017). Indeed, academic misconduct among university students have been considered as a growing concern. For instance, McCabe et al.

(2001) proved that cheating and plagiarism in academic institution has increased immensely in the recent decades. A research has also confirmed that intentional plagiarism were found to be the highest amongst undergraduate students (Perry, 2006). Likewise, another study have presented that the practices of academic dishonesty were highly popular as the majority of the students experienced academic dishonesty at least once since university enrollment (Mulisa, 2015). This indicates that academic misconduct is still considered as one the most enduring trait as students no longer view the behavior as morally wrong and that educational institutions have difficulty in eradicating the problem since the frequency keeps increasing over the years.

2.1.5. Academic Misconduct in Business Schools

Solomon (1989) as cited in Schuder (2011) defined ethics as “the study of what is right and wrong based on fundamental beliefs and values.” Thus, Carroll and Buchholtz (2008, p. 242) as cited in Bageac, Furrer, and Reynaud (2011) stated that “business ethics is concerned with good and bad or right and wrong behavior and practices that take place within a business context.” Ethics is particularly important to be implemented as a guide for individual’s moral judgements. It is expected that today’s business students will be the future business people of tomorrow and therefore, their

beliefs and practices tend to affect what considers as acceptable business ethics (Bageac et al., 2011).

However, it has been mentioned by several authors that the problem of academic dishonesty in business schools has risen to a critical point, with the amounts of reports on student cheating rising to more than half of all the business students (Caldwell, 2010). A number of prior studies have provided evidence relating to this widespread of academic dishonesty within undergraduate students, particularly business students. The findings found by Teixeira and Rocha (2010) showed that the average magnitude of copying among economics and business undergraduates were quite high amounting to 62% out of 7,213 students. Another study also revealed that around 71% of undergraduate students, of which 345 consists of business students from a medium-sized southeastern regional university, admitted to academic misconduct in a recent 1-year period (Williams et al., 2014). In addition, the findings found by Freire (2014) concluded that there is a higher probability of cheating among economics and business students compared with other majors.

As stated by Sims (1993); Smyth et al. (2009), it is likely that students who cheat in college could become professionals who will engage in similar unethical behaviors in the workplace in the future (Teixeira & Rocha, 2010). Meaning that academic cheating

or any type of unethical behavior can become a habit. As a result, it can affect the actions of individual, in this case students, once they enter the business world. Moreover, Mirshekary and Lawrence (2009) mentioned that the way stakeholders judge the performance of organizations is not only based on the profitability, but also on the values and ethics that are presented by its employee and managerial actions. As a consequence, there had been an increased demand from business managers concerning business graduates to have fundamental knowledge of business ethics when entering the workforce (Vaiman & Rikhardsson, 2015). As for this reason, pressures exist within educational institutions when designing and developing business school programs as it is expected to provide ethics education for its students. It is believed that a well-designed academic integrity curriculum will have a positive impact on business graduates and eventually improve the reputation of future business leaders.

2.1.6. Academic Performance

Academic performance is considered as a measure determination that can identify the success of students in school (Suwaldiman & Tyas, 2017). In relation with students' corruptive behavior, it is assumed that students commit academic misconduct either intentionally or unintentionally in order to achieve higher academic performance. Sadeghi, Asadzadeh and Ahadi (2017)

stated that academic achievements represent performance outcomes which indicate the extent to which an individual accomplished specific goal that were the focus of activities in instructional environments, specifically in school, college, and university. However, there is a wide-range of academic achievement and numerous indicators to measure educational outcomes. Many studies used average score of students as a common indicator of students' academic achievement in higher education institution (Applegate & Daly, 2006; Hedjazi & Omidi, 2008; Ramadan & Quraan, 1994; Al-Rofo, 2010; Toriki, 1988; Hijaz & Naqvi, 2006; Naser & Peel, 1998; Abdullah, 2005). In this research, academic performance will be measured using students' GPA as well as grades achieved in certain courses.

2.2. Theoretical Review

There had been several studies conducted regarding the issues of corruptive behavior among students. Multiple researches have investigated the influence of different factors on students' academic misconduct and their attitudes toward the behavior. Several researches have also compared the differences of academic misconduct among students from different majors within the educational institution and with other students from another region. The findings predicted that students' corruptive behavior is shown to be affected mostly by individual, situational, and ethical factors.

2.2.1. Suwaldiman & Tyas

This research was conducted as a way to examine the impacts of students' academic performance on their corruptive behavior perceives. The object of this research was undergraduate accounting students of Universitas Islam Indonesia. The study measured students' academic performance based on their GPA and their grade in financial accounting and auditing subjects. Moreover, this research used simple regression to analyzed the result. Based on the analysis, students' GPA and their grade in financial accounting subjects showed that there was a positive and significant impact on the corruptive behavior perceives. Thus, it was stated that students who have higher GPA and achieve higher academic performance in financial accounting subjects tend to have better corruptive behavior perceives which mean those students will likely avoid academic misconduct. However, students' academic performance in auditing subjects have no significant impact to their corruptive behavior perceives.

2.2.2. Williams, Tanner, Beard & Chacko

Christie et al. (2003); Swaiden et al. (2004) stated that “culture has been shown to have a strong influence on ethical attitudes and decision making.” It means different cultural background will have different impact on individual's ethical behavior. The purpose of this research was to find the different

about the frequency of reported academic misconduct between US and UAE and differences in the perceived seriousness of different types of academic misconduct between the two groups. The study used a total survey of 509 undergraduate business students which includes 345 American business students and 164 Arab business students. The researchers obtained the data by asking the students how often in the past year they had engaged in several academic dishonesty behaviors and also asked them whether the listed behaviors were serious forms of cheating. The outcome from descriptive analysis stated that overall, 71% of respondents admitted to academic dishonesty. The result also revealed that business students from the Middle East were significantly less likely to perceive various academic misconduct behaviors as forms of serious cheating compared to business students from the US. Thus, this study proved that students from Middle East are likely to engage in academic misconduct compared to students from the US.

2.2.3. Mirshekary & Lawrence

According to Cohen et al. (1993); Salter et al. (2001); Chapman and Lupton (2004); Paul et al. (2006), multiple empirical studies has shown that students' cross-cultural differences is considered to be the key factor of individual's ethical attitudes. This study was conducted in order to investigate whether personal ethics

and attitudes to unethical behavior in both universities as well as in business settings shows similarities or differences between Iranian and Australian undergraduate business students. Moreover, the researchers applied three different ethics factors which are serious academic ethical misconduct (SAEM), minor academic ethical misconduct (MAEM), and business ethical misconduct (BEM). The result of descriptive analysis revealed that only for attitudes to serious academic misconduct between the two cultural groups show significant difference. There were no differences identified regarding attitudes to both minor academic unethical practices and unethical business practices. In terms of gender responses, the researchers found that female students appear to have a lower tolerance of academic unethical practices than male students.

2.2.4. Ma, McCabe & Liu

The objective of this research was to examine the prevalence of different kinds of student cheating and explore factors that influence cheating behavior in Chinese colleges and universities. The data was analyzed using structural equation model. Based on the exploratory factor analysis, the three identified factors of academic cheating which has a cumulative variance of 65% are test cheating, paper cheating and assignment cheating. Furthermore, this research focused on the factors which contribute to students' academic cheating. The findings indicate

that organization deterrence and individual performance have negative impact on academic cheating. Thus, students' higher understanding and acceptance of academic integrity policies is expected to result lower engagement of academic misconduct and students with better academic performance are less likely to cheat. In contrast, there is positive impact of individual perceived pressure, peers' cheating and individual extracurricular activities on academic cheating. Meaning that students with individual perceived pressure and are surrounded within groups who are likely to cheat as well as contributes most of their time in participating in extra extracurricular activities will more likely to perform academic cheating.

2.2.5. Freire

This study aimed to acknowledge the demographic, personal and situational determining factors which could motivate undergraduate students to perform academic misconduct by analyzing the differences between Economics and Business students and other major students in Portugal. The researchers focused on understanding the reasons in which influence students to commit academic misconduct. The study measures students' behavioral intention to cheat, attitudes, justifications and demographic variables which consists of age and gender differences. The findings showed that Economics and Business

students tend to cheat more compared to other major students. The study also points out that age do affects students' intention to cheat, whereas gender shown to be insignificant. Additionally, the result also revealed that students' grade averages do not determine students' likelihood to cheat. Meaning that academic performance does not define students' dishonest behavior. Moreover, it was proven that other major students have higher tolerance regarding to cheating behavior compared to Economics and Business students. The study explained that this might be due to the existence of ethics courses taught in business schools. In terms of justifications, Economics and Business students justify unethical behavior differently compared to other major students.

2.2.6. Ellahi et al

There had been many discussions related to the factors which forms individual's intention to act in academic misconduct. In this research, the researchers explored individual, situational and ethical factors which were expected to shape students' decision in higher education to be involved in academic dishonesty behavior through rationalization of the behavior. Individual factors consist of academic amotivation, prior cheating and alienation. Meanwhile, situational factors consist of peers' behavior, deadline pressure and definitional ambiguity. In terms of ethical factors, the researchers emphasized on idealism and relativism. It is believed that moral

values will affect students' moral judgement toward unethical behavior. This research also defined academic dishonesty as plagiarism and dual submission. Based on those factors, the researchers then proposed a theoretical model of academic dishonesty and attempted to explain the relationship between the variables. Purposive sampling was used to obtain the research sample which consists of surveys from a total of 500 graduate and undergraduate students in Pakistan. As a result, the findings have provided a significant support concerning the suggested model. Meaning that individual, situational and ethical factors proposed by the researchers do affect students' academic misconduct behavior. However, the effect of alienation on rationalizing dishonesty was not supported in this research. Overall, it was suggested that further research should be conducted on students in different educational institutions as results may differ.

2.3. Hypothesis Formulation

2.3.1. The Impact of Business School Students' Academic Performance in Grade Point Average (GPA) on Their Corruptive Behavior Perceptions

As mentioned before, Grade Point Average (GPA) is one of the commonly used indicators to measure students' academic performance. Previous studies have used GPA in analyzing students' academic misconduct. In addition, multiple researches

have used the theory of planned behavior (TPB) to predict individual's intention to engage in academic misconduct. The reason is because all of the three components of TPB, which are attitude toward behavior, subjective norms, and perceived behavioral control, shapes an individual's behavioral intentions and behaviors.

In the case of academic misconduct, Leming (1980) stated that students with lower academic performance have more to gain and less to lose by cheating and are more likely to undertake the risk (McCabe & Trevino, 1997). Meaning that these students have stronger intention to engage in academic misconduct because it is assumed that cheating will help them achieve higher grades. This is in line with TPB component of behavioral attitude. Also, it was suggested that cheating in college is a common behavior despite institutional policies that prohibit it (Smyth & Davis, 2004). This indicates that students perceive cheating as acceptable social behavior which relates to TPB's subjective norms. However, perceived behavioral control play a central role in individual's intention as it represents the extent to which an individual have the ability to meet the demands of the task. For instance, students may have a favorable attitude toward cheating on exams and his/her friends may also engage in cheating, but barriers such as the level of examination monitoring in a specific class may make cheating

very difficult or impossible (Stone et al., 2009). Therefore, the third component of TPB, perceived behavioral control, is believed to be a valuable approach in predicting students' intention of academic misconduct.

A study conducted by McCabe and Trevino (1997) stated that students with higher GPAs are less likely to perform academic misconduct. Ma et al., (2013) also found that students with better academic performance are less likely to cheat. Yet, the findings in Freire (2014) showed different result. It was concluded that GPA is not relevant as to the likelihood of copying. As a result, these empirical evidences have presented mixed findings. For this reason, it was suggested that the relation between GPA and students' dishonest behavior should be explored in further studies as it might resulted different findings. Thus, this research continues along this line and attempt to determine the impact of students' academic performance represented by GPA on their corruptive behavior perceptions. Based on the above studies, the following hypothesis will be tested in the present study:

H₁ : Students' academic performance in grade point average (GPA) have a negative impact on their corruptive behavior perceptions.

2.3.2. The Impact of Business School Students' Academic Performance in Ethics Subjects on Their Corruptive Behavior Perceptions

“Cheating suggests behavior that diverges from ethical norms and involves violating rules deceptively in an effort to gain something of value” (Bloodgood, Turnley, & Mudrack, 2008). This statement shows that students expect cheating as beneficial. Thus, it implies that cheating reflects students' expectation of the behavior. This is in accordance with TPB studies as the engagement of cheating is influenced by students' attitude toward the behavior.

As stated before, ethics relates to an individual's character of deciding what's right and wrong. It is believed that having stronger ethical norms will result better human conduct while poor ethics can lead to bad behavior. For instance, students who engaged in academic misconduct are judged to have unfavorable attitude toward academic integrity. The reason is because any type of academic misconduct such as cheating, plagiarism and other forms of fabrications are viewed as inappropriate and considered as unethical.

In terms of business context, the matter of business ethics has become significantly more important as ethical dilemmas has caused numerous implications in the business world (Rajasekar, 2014). Many companies have suffered losses due to the

consequence of unethical behavior represented by its managers and employees. For this reason, business ethics education is required in order to improve the ethics of graduating students who will eventually pursue careers in the industry. A business ethics course is defined as courses that has significant portion in connection to principles and theories associated with moral and ethical managerial decision-making (Bloodgood et al., 2008). Incorporating business ethics courses is assumed to have positive effect on students' ethical attitudes.

Thus, it is believed that students' academic performance in ethics subjects is expected to be one of the influential factors that represent their ethical attitudes. The average grade of the chosen ethics subjects is expected to show the outcome of students' learning process as well as their tolerance level toward academic misconduct. As the consequence, higher grade achieved in ethics subjects is expected to result better corruptive behavior perceptions.

According to a previous study, students' ethical awareness or reasoning skills improve after completing courses in business and society and business ethics (Weber, 1990). Another research done by Bloodgood et al. (2008) also suggested that classroom ethics instruction seemed to influence the cheating behaviors of some individuals more than others. It is assumed that students who are relatively more intelligent are better at learning and applying the

ethical lessons presented in academic context. Based on the observed discussion, the hypothesis proposed in the present study is:

H₂ : Students' academic performance in ethics subjects have a negative impact on their corruptive behavior perceptions.

2.3.3. The Impact of Business School Students' Academic Performance in Religion Subjects on Their Corruptive Behavior Perceptions

Religion is considered as a set of belief which acts as a guideline to a person's life. Religion helps individual to implement normative values when assessing behaviors and thus shapes the individual's character. There had been several studies that have predicted the influence of religiosity on cheating behavior. As stated by Allmon et al., (2000); Barnett et al., (1996), the role of religiosity is an important factor which affects individual's ethical attitudes, including student cheating (Conroy & Emerson, 2004).

Consequently, it is believed that students' academic performance in religion subjects is also expected to be one of the influential factors that represent their ethical attitudes. The average grade of the selected religion subjects is expected to show the outcome of students' learning process as well as their tolerance level toward academic misconduct. As the consequence, higher

grade achieved in religion subjects is expected to result better corruptive behavior perceptions.

Based on empirical evidence found in Conroy and Emerson (2004), it indicates that religiosity is significantly correlated with ethical perceptions of students. Students who have stronger religious belief tend to have better ethical attitudes. Another study also found that religiosity, measured in religious study courses, is negatively correlated with cheating behavior of the students in academic setting (Rettinger & Jordan, 2005). Meaning that students who have completed religious classes are expected to have lower motivation to perform academic cheating. Based on the observed discussion, the hypothesis proposed in the present study is:

H₃ : Students' academic performance in religion subjects have a negative impact on their corruptive behavior perceptions.

2.3.4. Business School Students' Corruptive Behavior Perceptions:

Comparison among the departments

Business students refers to students who are studying in a major that relates to general management, finance, accounting, marketing or strategy. Students chose to study within the mentioned majors in order to develop a broad knowledge of business operations and eventually pursue careers in the fields of business. However, the prevalence of academic misconduct has threatened

the business world since today's business students is predicted to be the future business leaders of tomorrow.

In the business environment, one of the most important courses of action is decision making. It is the process which significantly affect organization to achieve its goals. Individual made decision based on their behavioral intention. Thus, it is important to understand business school students' decision to engage in academic misconduct since it could affect their decision-making process in the future. According to TPB, factors which influences individual's behavioral intention are attitudes toward behavior, subjective norms and perceived behavioral control.

Related with the prior research findings, numerous researches have examined the differences concerning academic misconduct between business students and students from other departments and/or from other regions based on various factors.

Ellahi et al. (2013) found that individual, situational and ethical factors affect academic dishonesty behavior of students in Pakistan.

A study by Freire (2014) showed that Economics and Business students have different attitudes regarding academic misconduct compared to other major students due to demographic, personal and situational factors. Moreover, a prior research revealed that US business students have better perceived of academic misconduct

compared to business students from Middle East (Williams et al., 2014).

However, there are limited research which compare the perceptions of corruptive behavior among students within business schools, particularly Accounting and Management students. It would therefore be interesting to investigate the different perceptions of corruptive behavior among undergraduate business students, specifically, between Accounting and Management students. It is assumed that due to factors such as students' personality, environment, teaching method, policies and sanctions may influence the students' attitudes toward the behavior. Based on the above discussion, the following hypothesis will be tested in the present study:

H₄ : Accounting students' corruptive behavior perceptions is different from those of Management students.

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