THE IMPACT OF STUDENTS' ACADEMIC PERFORMANCE IN RELIGION AND ETHICS SUBJECTS ON THEIR CORRUPTIVE BEHAVIOR PERCEIVES

A THESIS

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

By:

LYANDA PASADHINI

Student Number: 14312513

INTERNATIONAL PROGRAM
FACULTY OF ECONOMICS
UNIVERSITAS ISLAM INDONESIA
YOGYAKARTA
2018

THE IMPACT OF STUDENTS' ACADEMIC PERFORMANCE IN RELIGION AND ETHICS SUBJECTS ON THEIR CORRUPTIVE BEHAVIOR PERCEIVES

A THESIS

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

By:

LYANDA PASADHINI

Student Number: 14312513

INTERNATIONAL PROGRAM
FACULTY OF ECONOMICS
UNIVERSITAS ISLAM INDONESIA
YOGYAKARTA
2018

i

THE IMPACT OF STUDENTS' ACADEMIC PERFORMANCE IN RELIGION AND ETHICS SUBJECTS ON THEIR CORRUPTIVE BEHAVIOR PERCEIVES

A THESIS

Presented as a Partial Fulfillment of the Requirements

to Obtain the Bachelor Degree in Accounting Department

By:

LYANDA PASADHINI

Student Number: 14312513

INTERNATIONAL PROGRAM

FACULTY OF ECONOMICS

UNIVERSITAS ISLAM INDONESIA

YOGYAKARTA

2018

THE IMPACT OF STUDENTS' ACADEMIC PERFORMANCE IN RELIGION AND ETHICS SUBJECTS ON THEIR CORRUPTIVE BEHAVIOR PERCEIVES

Written by:

Lyanda Pasadhini

Student Number: 14312513

Approved by:

Content Advisor,

Suwaldiman, S.E., M. Accy., Ak.   March 27th, 2018

Language Advisor

Alfi Zakiya, S.Kom, S.Pd   March 27th, 2018

iii

THE IMPACT OF STUDENTS' ACADEMIC PERFORMANCE IN RELIGION AND ETHICS SUBJECTS ON THEIR CORRUPTIVE BEHAVIOR PERCEIVES

A BACHELOR DEGREE THESIS

By

LYANDA PASADHINI

Student Number: 14312513

Defended before the Board of Examiners

On April 10th, 2018 and Declared Acceptable

Board of Examiners

Examiner 1:

Suwaldiman, S.E., M. Accy., Ak.   April 10th, 2018

Examiner 2:

Ataina Hudayati Dra., M.Si., Ph.D., Ak.   April 10th, 2018

Yogyakarta, April 10th, 2018

International Program

Faculty of Economics

Universitas Islam Indonesia

Dean

Dr. Drs. Dwipraptono Agus Harjito, M.Si

iv

DECLARATION OF AUTHENTICITY

Hereby I declare to the originality of the thesis; I have not presented someone's work to obtain my university degree, nor have I presented anyone else's words, ideas, or expression without any of the acknowledgements. All quotations are cited and listed in the reference 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, March 27th 2018

Lyanda Pasadhini

v

ACKNOWLEDGEMENT

بسم الله الرحمن الرحيم

Assalamualaikum Wr. Wb.

"All perfect praise is due to Allah, the Lord of the worlds. I bear witness that none is worthy of worship but Allah, alone with no partners. And I bear witness that Muhammad is His Messenger, may Allah exalt his mention."

Alhamdulillahi rabbil'alamin, the thesis which entitled **"The Impact of Students' Academic Performance in Religion and Ethics Subjects on Their Corruptive Behavior Perceives"** as partial requirements to obtain the bachelor degree in Accounting Department, International Program, Faculty of Economics, Universitas Islam Indonesia is finally finished. Appreciation and gratitude are sincere to everyone who takes a part in giving contribution and making this thesis a success. Hopefully, this thesis can bring benefits for the upcoming studies. Though this occasion, I would like to address my regards to:

1. Allah *Subhanahu wa Ta'ala* for the blessings and guidance, for giving me this beautiful life, this experience of joy, pain, sadness, so that there is nothing left I could ask for more.

2. Muhammad *shallallahu'ala Muhammad wa alihi wasallam* who has established the conditions for the awakening and *enlightenment* of humanity, both individually and collectively.

15. My support system (Salma, Inan, Daniar, Muli. W, Fariz, Lia, Nur Diana, Fauzan, Arba, Fira F, Anisa. W) and my classmates in Accounting International Program 2014, Universitas Islam Indonesia, who had welcomed me as your big family. Thank you for the unexpected journey, for all the joy and tears, see you on top guys!

16. My KKN friends (Nida, Senja, Nabilah, Dhea, Hamzah, Yusqi, Abi, Gilang) for the friendliness. Good luck for the next step guys.

17. Ahmad D. Murdani who had supported me endless, thank you for the help and contribution in completing this thesis, the attention so far to the author and all the happiness and sadness memories and journey. Let's be success together and keep supporting each other!

Finally, the author realizes that this thesis still needs suggestions and constructive criticisms for the sake of perfection. Therefore, the author wants to thank you to everyone who has not been mentioned above for helping the researchers completing this thesis. Hopefully, this thesis is useful for the academic purpose. Aamiin.

Yogyakarta, March 27th 2018

Lyanda Pasadhini

ix

Table of Content

List of Tables

List of Figures

List of Appendices

ABSTRACT

The objective of this research is to find out the influence of students' academic performance in religion subject and ethics subjects on their corruptive behavior perceives. The population in this research was the students of Accounting Department, Faculty of Economics Universitas Islam Indonesia. The research samples were selected using purposive sampling technique. Total of samples were 130 students of Accounting Department that had taken the religion subjects (Islam for Scholar, Islam Rahmatan Lil Alamin) and ethics subjects (Auditing 1, Auditing 2, State Philosophy and Civic Education, Business and Professional Ethics, Sharia Entrepreneurship, Business Communication Accounting). This research used multiple linear regression analysis. The result showed that the academic performance in ethics subjects had positive and significant effect toward corruptive behavior perceives. While, academic performance in religion subjects had positive and insignificant effect toward corruptive behavior perceives.

Keywords: academic performance, religion subjects, ethics subjects and corruptive behavior perceives

xvii

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh nilai akademik mahasiswa pada Mata Kuliah Agama dan Mata Kuliah Etika terhadap persepsi perilaku koruptif. Populasi dalam penelitian ini adalah mahasiswa Jurusan Akuntansi, Fakultas Ekonomi Universitas Islam Indonesia. Jumlah sampel dalam penelitian ini adalah 130 mahasiswa Jurusan Akuntansi yang dipilih menggunakan teknik purposive sampling dengan kriteria mahasiswa yang telah menyelesaikan Mata Kuliah Agama (Islam Ulil Albab dan Islam Rahmatan Lil Alamin) dan Mata Kuliah Etika (Pengauditan 1, Pengauditan 2, Pendidikan Pancasila & Kewarganegaraan, Etika Bisnis & Profesi, Kewirausahaan Syariah, dan Komunikasi Bisnis). Metode analisis data yang digunakan dalam penelitian ini adalah Analisis Regresi Linier Berganda (*Multiple Linear Regression*). Hasil penelitian menunjukkan bahwa nilai akademik mahasiswa pada Mata Kuliah Etika memiliki pengaruh positif dan signifikan terhadap persepsi perilaku koruptif. Sementara itu nilai akademik mahasiswa pada Mata Kuliah Agama memiliki pengaruh positif dan tidak signifikan terhadap persepsi perilaku koruptif.

Kata kunci: nilai akademik, mata kuliah agama, mata kuliah etika dan persepsi perilaku koruptif

CHAPTER 1

INTRODUCTION

1.1 Background

According to the American Accounting Association (AAA) in (Drury, 2009), accounting is the process of identifying, measuring, and communicating economic information to permit informed judgments and decisions by users of the information. Accounting also serves to provide quantitative information, primarily financial in nature, about economic entities that is intended to be useful in making economic decisions and choice amongst courses of action (American Institute of Certified Public Accountants. Accounting Principles Board, 1970). While the principle procedures or methods have developed, the objective of accounting remains the same. Business owners often use accounting to measure the financial performance of their companies and make business decisions (Vitez, 2015). Therefore, accounting generally referred to the essence of an organization as the financial well-being of an organization that can be treasured from the financial performance such as the Statement of Financial Position, Statement of Comprehensive Income, Statement of Changes in Equity and Statements of Cash Flow.

Consequently, the accountant's role in assuring the quality of financial reporting cannot be over affirmed. Although management is responsible for the

financial information published, accountants are the one responsible in ensuring the integrity of financial reporting. Accountant is a valuable treasure of an organization as accountant have the vital skills to speak the language of business towards the successful attainment of all organization's and strategic objectives by assuring that the important element required for decision making is prepared and presented in the requisite format. Therefore, the accountant should meet the criteria of committing to the values of integrity, objectivity, professional and due care, confidentiality and professional behavior (International Federation of Accountants, 2006).

Accountants should have an integrated responsibility to the public as accountants provide information about the organization well-being that allow the external parties to make investment decisions such for retirement, education and primary purchases such as a home. There must be a level of confidence in the knowledge and behavior of accountants for the public to lean on the information issued. Moreover, James (2016) stated that ethical behavior is necessary in the accounting profession to prevent fraudulent activities and to gain public trust.

Therefore, according to International Federation of Accountants (2017) playing a positive role in tackling corruption is the crucial role professional accountants play, alongside other key actors in the economy, to tackle corruption globally. Corruption is among the most damaging and crucial issues facing the world's citizens today. Among its effects are a destructive impact on economic growth that baffled poverty reduction efforts and destroy public trust in business, government, and the rule of law. The global accountant positive role in fighting against corruption is obvious, and professionalism is high-pointed as a core

3

ingredient for success. Professional accountants are one of the parties among a number of key actors in the economy, including business officers, governments, and the financial sector, to deal with corruption.

The core qualities that make accountancy a global profession are its hefty international ethical code, comprehensive educational requisites, and continuous monitoring and oversight mechanisms. IFAC (2017) stated that the link with more favorable corruption scores is three times stronger for professional accountants that have committed to these qualities than for individuals who may identify as accountants but do not possess professional qualifications. Case in point, Indonesia, as the most 15 corrupt Asian countries (Muliana, 2017) has adverse corruption score, where professional qualifications are not required or individuals working in support roles.

The statement above is in line with the statistical data issued by Transparency International (2017) using the Corruption Perception Index (CPI). In 2016, Indonesia is in the 90th out of 176 countries and scored 3.7 out of 10 or under the global average score. This reveals that Indonesia is still counted as a country having high corruption level. Moreover, in 2012 and 2013 Indonesia's CPI score was only 3.2 out of 10, 14% worse than the average. The minor CPI score also indicates that Indonesia perceived as nearly corrupt country compare to the high value which is indicated as relatively clean.

This data is becoming worst as the public companies' burden to get success at high levels. This may place an excessive stress and pressure on accountants in creating and doing financial report. A corporate officer or other executive may

appeal an accountant to omit or leave out certain financial figures from a statement of financial position that may paint the business in a bad light to external parties. Omission may not an adequate proof of breach on accounting ethics because it does not involve direct manipulation in recording the finance or numbers. This burden has increased the opportunities of external forces in manipulating financial records, which could prompt to both ethical and criminal infraction cases.

The pressure to paint the business in a good light has arisen the unethical accounting practices done by the accountant profession that harms many parties, either done by auditors, corporate managers, or even government accountants. For example, the ten accounting firm's embroilment in conducting fraudulent accounting practice by falsifying audit report, reported that the financial position of 37 banks are in favorable status. Not only bank, the ethical scandal cases were also committed by several companies in Indonesia alongside their accounting firms. For instance, in 2001 by PT. Kimia Farma Tbk and Hans Tuanakotta & Mustofa's Accounting Firm, in 2002 by PT. TELKOM Tbk with Eddy Pianto's Accounting Firm as well as The Great River International Ltd along with Johan Malonda & Associates's Accounting Firm in 2003, PT KAI in 2005, in 2010 by Raden Motor company and Biasa Sitepu's Accounting Firm and in the same year Gayus Tambunan, government's internal accountant, as the main actor in tax mafia cases. Various phenomena of unethical behavior of the accounting profession define that accounting professions who harms the core principles of professional ethics is remain in giant number. In this case, ethics should be the main concern before the individual step to accounting profession stage (Himmah, 2013).

Since accounting students will become tomorrow's accounting professionals, it is essential that these students obey the high standards of ethical conduct which is expected by the accounting profession. Though accountants convinced that accounting appeals to students with advanced moral norm, certain surveys reveal that accounting students cheat in equal rate as other business students do. Study has revealed students who cheat in university today may soon become professionals engaging in similar unethical behaviors in the workplace of tomorrow (L. S. Smyth, Davis, & Kroncke, 2009).

This unethical behavior that takes place among students is corruptive phenomenon that no longer can be avoided as it has become everyday issues that arise in student's daily behavior. Corruptive behaviors that take place among students are rarely discussed as the belief that the consequences are not significant. Numerous kinds of corruptive behavior that conducted by the students are, falsified the medical statement letter to get permission of leaving class, working on an individual exam/assignment with others, plagiarizing a paper both whole or partially, etc.

Understanding how accounting students conceive and decide the main influences in their decision to commit corruptive behavior may allow higher educational institutions to depress this behavior. Thus, they can safeguard the academic integrity at different educational level. This is important as in real work place, accounting students will face diverse ethics dilemma, for instance it is precisely difficult to let the eagerness in attaining a better living and acquiring more

ownership in the way of assuring that they adhere to ethical guidelines for financial reporting. An accountant who keeps her eyes on her own bank account more than on her company's balance sheet becomes a liability to the company and may cause real accounting violations (Cilliers, 2013). In this case, someone's intention of having corruptive behavior is substantially influenced by internal factors such as psychological factors, moral and religious norms.

Religion provides language of ethics and often an actual 'list' of rules to live, some of which may be relevant to fight corruption. While ethics is a set of standards and rules that are required by an individual for leading a satisfactory family life and being a good person in the society. However, many of the world's most corrupt countries also rank highly in terms of levels of religiosity, suggesting that the relationships between widespread religious adherence and levels of corruption are not straightforward (Pavarala & Malik, 2010). Effort to diminish corruption have had limited success, bringing to a renewed interest in the role that religious values might play in future inventiveness.

Corruption is spread widely, institutionalized and taken for granted in Indonesia and religion is the key to many people's lives. However, only few of them are known about how ethics and religions of modernity and tradition influence people's perceptions of its nature, causes and potential remedies.

In this sense, the writer was interested to do research to understand the relationship between religion and moral education toward students' corruption behavior perceives among the accounting students. The standard measurement that

the writer going to have is their Credit Point (CP) of religious and ethics subject. This research is the writer's undergraduate thesis entitled **"The Impact of Students' Academic Performance in Religion and Ethics Subjects on Their Corruptive Behavior Perceives"**.

1.2 Problem Identification

Based on the background of the research, the researcher identifies the following problems in corruptive behavior, they are:

1. Corruption is spread widely, institutionalized and taken for granted in Indonesia.
2. Corruption can be done by anyone, including students in university.
3. Corruptive behaviour conducted by the students are falsifying the medical statement letter to get permission of leaving the class, working on an individual exam/assignment with others, plagiarizing a paper both whole or partially, etc.
4. Someone's intention of having corruptive behavior is substantially influenced by internal factors such as psychological factors, moral and religion norms.

1.3 Problem Formulation

The problem formulations studied by the researcher are as follow:

1. Does the academic performance in religion subject have influence on the students' corruptive behavior perceives.

2. Does the academic performance in ethics subject have influence on the students' corruptive behavior perceives.

1.4 Research Limitations

The Researcher limits the research about "The Impact of Students' Academic Performance in Religion and Ethics Subjects on Their Corruptive Behavior Perceives". The research limitation is based on some reasons, the major one is the time. In this research, the researcher focused to have research's participant only from Accounting Department of the Faculty of Economics at Universitas Islam Indonesia.

1.5 Research Objectives

The aims of this research were:

1. To test whether the academic performance in religion subject has an influence on corruptive behavior perceives of Accounting Department students of Universitas Islam Indonesia.

2. To test whether the academic performance in ethics subjects has an influence on corruptive behavior perceives of Accounting Department students of Universitas Islam Indonesia.

1.6 Research Contribution

All information generated in this research, is expected to be useful for the researchers herself, academician and others.

1. For researcher

    The researcher can acquire knowledge related to the impact of academic performance in religion and ethics subject of Accounting Department students of Universitas Islam Indonesia toward corruptive behavior perceives.

2. For academician

    The academician can acquire knowledge and get sufficient information related to the relation between students' academic performance to their corruptive behavior perceives in order to reducing the prevalence of academic misconduct and customize the curricular needs.

1.7 Systematics of Writings

Chapter I: INTRODUCTION

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

Chapter II: REVIEW OF RELATED LITERATURE

This chapter describes the review of related literature that consist of theories, previous research and results as well as the development of hypothesis.

Chapter III: RESEARCH METHOD

This chapter presents a discussion of the data collection process. It covers discussion about the type of study, the research subjects, the data collection methods, the research variables, and the data analysis techniques.

Chapter IV: DATA ANALYSIS AND DISCUSSION

This chapter begins by explaining the number of samples obtained from the observation based on the criteria explained in Chapter III, Population and Sample. This chapter includes descriptive statistic, reliability and validity test, hypothesis testing and discussion.

Chapter V: CONCLUSIONS AND RECOMMENDATIONS

This chapter contains the conclusion of the research findings, research limitations, and research recommendation for future research.

CHAPTER II

REVIEW OF RELATED LITERATURE

2.1 Theoretical Review

2.1.1 Theory of planned behavior

The TPB is an extension of the Theory of Reasoned Action (TRA) (Fishbein & Ajzen, 1975) which concluded that the most proximal and direct predictor of human behavior is the individual's intention to engage behavior. Intention, in turn, is directly predicted by two antecedent factors: (a) the individual's attitude toward performing the behavior and (b) the subjective normative expectations of others (Mausbach et al., 2013).

The Theory of planned behavior (Ajzen, 1991) stipulated three components of predict intention to engage in a specific behavior and subsequent engagement in the behavior. The crux of the theory is that intentions to engage behavior precede actual engagement in behavior. Intentions to engage behavior are affected by three components:

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. perceived difficulty or ease of performing the behavior.

The first and the second component reflect the perceived desirability of performing the behavior, while the third reflects perceptions that the behavior is personally controllable (Allini, Ferri, Maffei, & Zampella, 2017). Ajzen (1991) added perceived behavioral control to the theory of reasoned action to enhance prediction in situations where behavior may be constrained and/or the behavior violates norms or rules. Perceived behavioral control reflects the perceived feasibility of performing the behavior and is thus related to perceptions of situational competence (self-efficacy). An obvious example of this is the case of cheating, plagiarism and other academic misconduct behaviors that violate academic integrity policies.
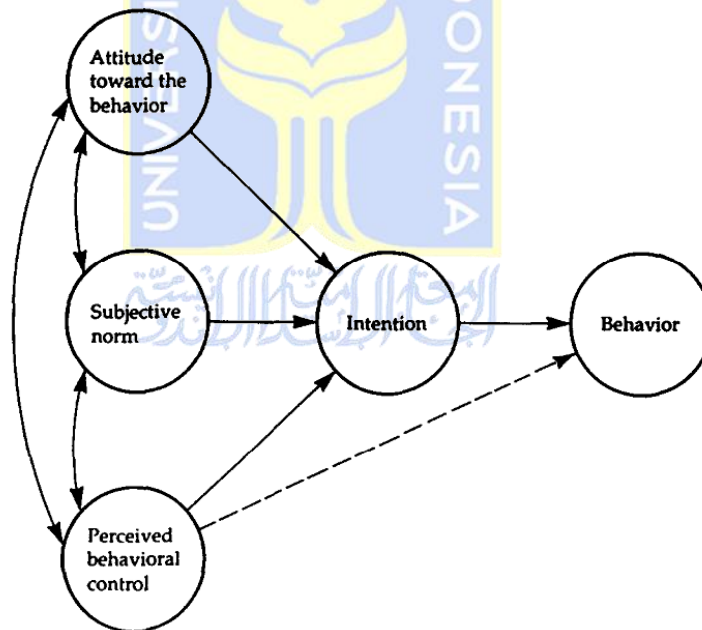
Figure 2.1. *Theory of planned behavior*

The theory suggests that attitudes, norms and perceived behavioral control function is independent to determine intention to perform (or not perform) some

13

behavior. Intention is the immediate antecedent on behavior. Generally, favorable attitudes and supportive group norms result on both strong intents to perform and actual performance of a behavior, but perceived behavioral control. The perceived ease or difficulty of executing the behavior, can affect both level of intent and the intent-to-behavior relationship. For example, a student may have a favorable attitude toward cheating on exams and his/her friends may also engage in cheating, but the level of examination monitoring in a specific class may make cheating very difficult or impossible.

2.1.2 Theory of perceived behavior control

The importance of actual behavioral control is self-evident: The resources and opportunities available to a person must to some extent dictate the likelihood of behavioral achievement. Perceived behavioral control plays an important part in the theory of planned behavior. Perceived behavioral control refers to people's perception of the ease or difficulty of performing the behavior of interest (Ajzen, 1991).

Another approach to perceived control can be found in the theory of achievement motivation (Atkinson, 1964). An important factor in this theory is the expectancy of success, defined as the perceived probability of succeeding at a given task. It shows clearly that this view is quite similar to perceived behavioral control. It refers to a specific behavioral context and not to a generalized predisposition. This general achievement motivation was assumed to combine multiplicatively with the situational expectancy of success as well as with another situation- specific factor, the "incentive value" of success.

2.1.3 Corruption

Corruption is defined broadly as the use of public office for private gain, exists in many forms. Bribery, fraud, extortion, influence peddling, kickbacks, cronyism, nepotism, patronage, embezzlement, vote buying, and election rigging are all examples of actions that fit the term (Democratic Governance Group, 2008). Corruption in the social sense is a shared belief of using public official to benefit oneself and one's family and friends which is widespread, expected, and tolerated. In other words, corruption can be a social norm. Moreover, it has been the default social norm throughout much of history (Mungiu-Pippidi, 2013). Chen & Tang (2006) defined corruption as an illegitimate exchange of resources involving the use or abuse of public or collective responsibility for personal gains, benefits, profits or privileges.

Waldman (1974) as cited in (Dion, 2010) defined corruption as including the following components:

    i.   a public official,

    ii.   who misuses his authority, position, or power, and as a result,

    iii.   violates some existing, legal norm in his or her particular country. The corrupt act is

    iv.   usually done in secret and

    v.   for personal gain in wealth or status or in preferment of family, friends, ethnic or religious groups. In collusive forms of corruption,

    vi.   an outside party is involved (e.g. foreign businessmen).

2.1.4 Corruptive Behavior among students

It is proven that the main agent of corruption is not always a public official. Corruption is also done by students. Corruptive behavior among students refers to academic misconduct which improperly advances, protects, or diminishes the academic status of individuals or the University (Stony Brook University, 2013). Student's corruptive behavior includes any act, which is designed to obtain fraudulently, either for oneself or for someone else, academic credit, grades, or other recognition, which is not properly earned. Academic dishonesty is a behavior, Kibler (1993) defined academic dishonesty as follow:

"…forms of cheating and plagiarism that involve students are giving or receiving unauthorized assistance in an academic exercise or receiving credit for work that is not their own. Most incidents of academic dishonesty fit traditional patterns, taking an exam for another student, altering or forgoing an official document, paying someone else to write a paper to submit as one's own work, arranging to give or receive answer by the use of signals, getting questions and answers from someone who has taken the exam, copying with or without the other person's knowledge, doing assignments for someone, plagiarism, and padding items on bibliography…"

Bowers (1964) documented higher levels of cheating among business students. He reported that 66% of the undergraduate business students in his survey of 99 campuses reported at least one incident of cheating. It is operationalized as plagiarism, copying or using crib notes on a test, or turning in work done by another in the previous academic year. This cheating incident showed eight percentage points higher than engineering students, the next highest group.

There are multiple theoretical reasons why graduate business students may cheat more. It is possible that students who are prone to cheating select themselves into business schools at a higher rate because of preexisting attitudes, such as the value of being financially well off or students may be learning something in business school that leads them to have such attitudes. In support of the learning explanation, (McKibban & Burdsal, 2013) found that students who study less demonstrate higher rates of cheating. Further, a student's perception of certain contextual situations also appears to play a role in the likelihood of cheating. Such perceptions include when the student sees a class as a means to getting a job, is more focused on passing the class than learning the content of the class, perceives the teacher as being unfair in the grading of course content, and perceives the exams as being unreasonably difficult. The latter two findings coincide with research that suggests some students who cheat are concerned they may not be able to meet professors' standards.

2.1.5 Academic Performance

According to Steinmayr, Meißner, Weidinger, & Wirthwein (2014), academic achievement represents performance outcomes that indicate the extent to which a person has accomplished specific goals that were the focus of activities in instructional environments, specifically in school, college, and university. School systems define mostly cognitive goals that either apply across multiple subject areas (e.g., critical thinking) or include the acquisition of knowledge and understanding in a specific intellectual domain (e.g., numeracy, literacy, science, history). Therefore, academic achievement should be considered to be a multifaceted

construct that comprises different domains of learning. In this research, academic

performance was characterized by the performance during tests, work course and

examinations of undergraduate students.

2.2 Theoretical Framework
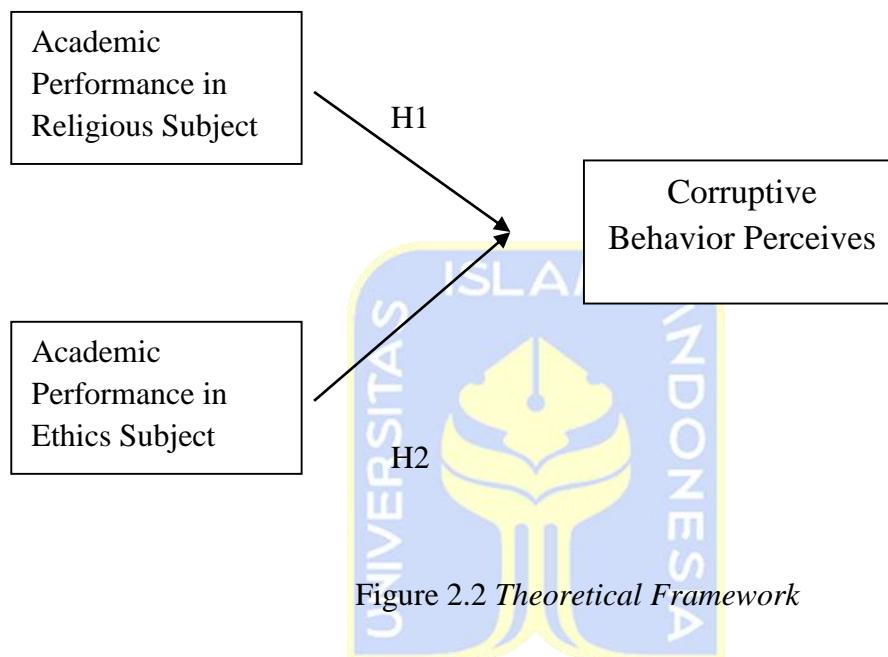
Figure 2.2 *Theoretical Framework*

2.3 Hypothesis Formulation

2.3.1 The Impact of Students' Academic Performance in Religion Subjects on Their Corruptive Behavior Perceives

Perceived behavioral control affects both intentions and behaviors. When

behaviors are perceived as challenging or there are barriers to performance,

however, perceived behavioral control becomes a more important factor predicting

behavior (Stone, Jawahar, & Kisamore, 2009). An example of perceived behavioral

control's influence on academic misconduct is students have a greater propensity

to engage in misconduct if sanctions are not imposed or are not severe enough to

outweigh potential benefits of cheating even when instructors and administrators warn students about the consequences of cheating ((Bunn, Caudill, & Gropper, 1992); (McCabe, Treviño, & Butterfield, 2002)).

Many studies of violations of academic integrity, including TPB studies, measure attitudes and beliefs about cheating as well as perceptions of norms regarding cheating as self-reports of cheating. The findings of (M. L. Smyth & Davis, 2004) revealed that 90 per cent or more of students in their samples say cheating is wrong and unethical. The strong role of moral obligation in the (Passow, Mayhew, Finelli, Harding, & Carpenter, 2006) studies, suggests that most students recognize and accept that being an ethical or moral person is important.

Religion is universally believed to be an essential part of human life. Religion is seen as important for how people construct value systems but these are subject to myriad influences (Pavarala & Malik, 2010). Religion helps to shape the character of an individual and thereby it molds social life. Religions, through the values they embody, often build the basis for what is considered right and wrong (Lechner & Turner, 1998). Religion produces both formal and informal norms and provides people with a freedom/constraint duality by prescribing behaviors within some acceptable boundaries (Fararo & Skvoretz, 1986).

Consequently, students' academic performance in religion subjects is expected as one of the important factors that influence their corruptive behavior perceives as religion build the basis value of right and wrong in human life. The grade of this subject is expected to show the results of the student learning process

19

and their tolerance attitude scale toward corruptive behavior perceives. In other words, the higher their religion grade, the lower their tolerance scale will be.

Based on empirical evidences, begins with McCabe et al (2006), students' perceptions of peers' behavior is the best predictor of academic dishonesty regardless of the presence or absence of an honor code. Studies by McCabe & Trevino (1997) also found that students with worse academic results copy more than students with good result. Moreover, the study carried out by Crown & Spiller (1998) also concluded that students with lower averages copied more. In light of the above evidences, this study continues along this line and analyses the relationship between student's academic performance representative by grade and their corruptive behavior perceives. Based on the above studies, the following hypothesis was tested in the research:

H1:   Students' academic performance in religion subjects has an impact on their corruptive behavior perceives.

2.3.2   The Impact of Students' Academic Performance in Ethics Subjects on Their Corruptive Behavior Perceives

Perceived behavioral control affects both intentions and behaviors. When behaviors are perceived as challenging or there are barriers to performance, however, perceived behavioral control becomes a more important factor predicting behavior (Stone, Jawahar, & Kisamore, 2009). An example of perceived behavioral control's influence on academic misconduct is students have a greater propensity to engage in misconduct if sanctions are not imposed or are not severe enough to

outweigh potential benefits of cheating even when instructors and administrators warn students about the consequences of cheating ((Bunn, Caudill, & Gropper, 1992); (McCabe, Treviño, & Butterfield, 2002)).

Many studies of violations of academic integrity, including TPB studies, measure attitudes and beliefs about cheating as well as perceptions of norms regarding cheating as self-reports of cheating. The findings of (M. L. Smyth & Davis, 2004) revealed that 90 per cent or more of students in their samples say cheating is wrong and unethical. The strong role of moral obligation in the (Passow, Mayhew, Finelli, Harding, & Carpenter, 2006) studies, suggests that most students recognize and accept that being an ethical or moral person is important.

The subject of business ethics has become significantly more important as numerous ethical dilemmas increase complexity and globalized in business world, wherein religion and cultural values, economic background and ethnicity can vary significantly across national boundaries because of cultural norms (Roxas, Stoneback, Roxas, & Stoneback, 2017). Hewlett (1996) defined ethics as "standards used to judge the rightness or wrongness of a person's relations to others in terms of truth and justice." In a business context, ethics deal with values that shape decisions, including issues of social responsibility. Ethical attitudes of business managers and resultant behaviors can have critical consequences, as ethical misconduct has been shown to be extremely costly for both companies and society as a whole (Rajasekar & Simpson, 2014).

Therefore, ethical attitudes that represented by students' academic performance in ethics subjects is expected one of the important factors that

21

influence their corruptive behavior perceives. The grade in this subject is expected to show the results of the students' learning process and their tolerance attitude scale toward corruptive behavior perceives.

Based on empirical evidences, begins with McCabe et al. (2006), students' perceptions of peers' behavior is the best predictor of academic dishonesty regardless of the presence or absence of an honor code. Studies by McCabe & Trevino (1997) also found that students with worse academic results copy more than students with good result. Moreover, the study carried out by Crown & Spiller (1998) also concluded that students with lower average copied more. Based on the above evidences, this research continued along this line and analyzed the relationship between student's academic performance representative by grade and their corruptive behavior perceives. Based on the above studies, the following hypothesis was tested in the research:

H2: Students' academic performance in ethics subjects has an impact on their corruptive behavior perceives.

CHAPTER III

RESEARCH METHOD

3.1 Type of Study

According to Hox & Boeije (2005) in collecting the data, social scientists make use of a number of different data collection strategies. There are two types of data sources, primary data and secondary data. Primary data are data that are collected for the specific research problem at hand, using procedures that fit the research problem best. On every occasion that primary data are collected, new data are added to the existing store of social knowledge. In addition, this material which is created by other researchers is made available to be reused by the general research community. It is then called secondary data.

In this research, the researcher used both primary and secondary data as the data sources. The data were obtained directly through questionnaire from the respondents in the Faculty of Economics and Business at Universitas Islam Indonesia and students' academic database.

3.2 Population and sample

In this research the population was students of Accounting Department, Faculty of Economics Universitas Islam Indonesia that were registered in the odd semester 2017/2018 academic year. The researcher limited the population by conducting the research using purposive sampling technique with the criteria as follow:

1. Active students of Accounting Department, Faculty of Economics Universitas Islam Indonesia that were currently registered in the odd semester 2017/2018 academic year.

2. Has taken the religion subjects (Islam for scholar, Islam Rahmatan Lil Alamin)

3. Has taken the ethics subjects (Auditing 1, Auditing 2, State Philosophy and Civic Education, Business and professional ethics, Sharia entrepreneurship, Business communication accounting).

3.3 Data Collection Method

For the purposes of this research, survey was used as data collection method. To gather the required data, the researcher designed and distributed paper and online questionnaire to students of Accounting Department Faculty of Economics at Universitas Islam Indonesia.

3.4 Research Variable

3.4.1 Independent Variable

The independent variable manipulated by the researcher described the things expected to influence the outcomes. A treatment is a specific condition of this independent variable. The goal of a user study is to compare the outcomes for different treatments (Leroy, 2011). The independent variable is connected to the dependent variable, which measures the outcome, by means of the hypotheses. In this research the independent variables were academic performance in religion subjects and academic performance in ethics subjects.

3.4.1.1 Academic Performance in Religion Subjects

Students' academic performance in religion subjects was defined as the grade achieved in the religion subjects as listed in table 3.1.

Table 3.1.

Religion subjects' credit point

No.	Subject	Credit Points
1.	Islam for scholar	3
2.	Islam Rahmatan Lil Alamin	3
	Total credit points	6

Source: http://fecon.uii.ac.id/program/sarjana-s1-akuntansi, 2018

The formula to measure the variable is as follow:

$$\text{Aprg} = \frac{\sum_{n=1}^{n=2}(\text{gw x CP}^{\text{rg}})}{6}$$

Aprg   : Academic performance in religion subjects

gw   : Grade weight in religion subjects

cp$^{\text{rg}}$: Credit point in religion subjects

3.4.1.2 Academic Performance in Ethics Subjects

Students' academic performance in ethic subjects was defined as the grade achieved in the ethics subjects as listed in table 3.2.

Table 3.2.

Ethics subjects' credit point

No.	Subject	Credit Points
1.	Auditing 1	3
2.	Auditing 2	3
3.	Business and professional ethics	3
4.	Business communication accounting	3
5.	Sharia entrepreneurship	2
6.	State Philosophy and Civic Education	2
	Total credit points	16

The formula to measure the variable is as follow:

$$Apec = \frac{\sum_{n=1}^{n=6}(gw \times CP^{ec})}{16}$$

Apet   : Academic performance in ethics subjects
gw   : Grade weight in ethics subjects
cp^{ec} : Credit point in ethics subjects

GPA and grade weight were measured according to the grade system that

was currently applied in Universitas Islam Indonesia as described below:

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

3.4.2 Dependent Variable

In this research the dependent variable is corruptive behavior perceives. Corruptive behavior perceives is defined as the value of beliefs of the students of Accounting Department at the Faculty of Economics and Business Universitas Islam Indonesia about academic misconduct that were usually conducted by them. This variable was measured based on their tolerance level to academic misconduct which were classified in the following students' attitude:

1. turning in work done by someone else as one's own, or not collaborating in a team assignment;

2. a false excuse to obtain an extension on a due date or falsified medical certificate to get permission of leaving class;

3. working on an individual exam/test/assignment with others

4. copying on test from another without their knowledge;

5. using unapproved materials to complete an exam or assignment;

6. plagiarizing a paper (wholly or partially from printed resources or internet).

The students perceive on academic misconduct behavior were measured on a four-point Likert-type scale as follow:

Table 3.3.

Four-point Likert-type scale

Scale	Corruptive behavior perceives.
1	Highly tolerance
2	Tolerance
3	Intolerance
4	Highly intolerance

Source: https://www.britannica.com/topic/Likert-Scale

3.5 Analysis Technique

3.5.1 Descriptive Analysis

Descriptive statistical analysis aims to summarize the data. The basic features of the data are being described with descriptive statistics, such as mean, median, mode and standard deviation. The data can be grouped in two ways, as a table or as a statistical graph.

This analysis was used to provide information of the profile of respondents based on student's year, GPA, grade achieved in financial accounting and auditing subjects.

3.5.2 Reliability and Validity test

3.5.2.1 Reliability test

According to methodologist, reliability is one of the most important elements of test quality. Reliability refers to the degree to which the results obtained by a measurement and procedure can be replicated. Lack of reliability may arise from divergence between observers or instruments of measurement such as a questionnaire or instability of the attribute being measured which will invariably affect the validity of such questionnaire (Bolarinwa, 2015). There are several methods for computing test reliability including stability, homogeneity, and equivalence.

The test that used to measure the reliability of the questionnaires' answer in this research was cronbach's alpha.

3.5.2.2 Validity test

The term validity refers to whether or not the test measures what it claims to measure. On a test with high validity, the items will be closely linked to the test intended focus. The validity of a test is critical because without sufficient validity, test scores have no meaning.

This test was used to test whether the answer of the respondents to the question in the distributed questionnaire was valid or invalid. If r table < r count, it is considered valid and vice versa.

3.5.3   Classical Assumption Test

3.5.3.1 Normality Test

If the variable is normally distributed, parametric statistics that are based on this assumption can be used. If a variable fails a normality test, it is critical to look at the histogram and the normal probability plot to see if an outlier or a small subset of outliers has caused the non-normality.

The test used in this research was Kolmogorov-Smirnov test, test for normality that was based on the maximum difference between the observed distribution and expected cumulative-normal distribution. When significance value > 5%, the data are considered as normally distributed.

3.5.3.2 Heteroscedasticity Test

Heteroscedasticity test is used to test heteroscedasticity in a linear regression model and assumes that the error terms are normally distributed. It tests whether the variance of the errors from a regression is dependent on the values of the independent variables. If the errors have constant variance, the errors are called *homoscedastic*. Standard estimation methods are inefficient when the errors are heteroscedastic or have non-constant variance. According to methodologist, if Sig. > 0.05, the variance of the errors has no problem in heteroscedasticity, and vice versa, if the Sig. shows the value < 0.05, it can be concluded that the residuals in this research is heteroscedastic.

3.5.3.3 Multicollinearity Test

Multicollinearity refers to the existence of a perfect or exact linear relationship among some or all explanatory variables of a regression model. There are two types of multicollinearity. They are exact/perfect multicollinearity and near or less than perfect multicollinearity.

The test that the researcher used was near or less than perfect multicollinearity with variance inflation factor (VIF) as the indicator. The VIF was used to detect the availability of the inter-correlation between grade in religion subjects and ethics subjects. When VIF < 10, it is considered that those variables are not inter-correlated.

3.5.4 Regression Analysis

Regression analysis is a statistical methodology that helps estimate the strength and direction of the relationship between two or more variables. This research used the following regression model:

$$Y = \alpha + b_1X_1 + b_2X_2$$

Where:

Y   = Corruptive behavior perceives

α   = Constanta

X_1 = Academic performance in religion subjects (Aprg)

X_2 = Academic performance in ethics subjects (Apec)

3.5.5 Hypothesis Test

The data analysis method used to test the two hypotheses about the impact of students' academic performance in religion and ethics subject toward corruptive behavior perceives variable is *Paired Sample t-test* with the significance level of 0.05. T-test is conducted to know the impact of both independent variables on dependent variable.

Testing criteria:

Hypothesis is accepted if *p-value* < 0.05

Hypothesis is rejected if *p-value* > 0.05

CHAPTER IV

DATA ANALYSIS AND DISCUSSIONS

This chapter presents the research findings and discussions dealing with the data that had been collected during the research. The data were obtained from questionnaire and students' academic database. As mentioned in the previous chapter that in this research, the researcher would find out the impact of students' academic performance in religion and ethics subjects on their corruptive behavior perceives.

4.1 Descriptive Statistic

Descriptive statistics helps to figure out and describe the features of the respondents' respond data by giving short summaries and measures of the data, include the mean, the minimum and maximum variables and the sum. To get the figure, the descriptive statistical analysis is described in table 4.1 below.
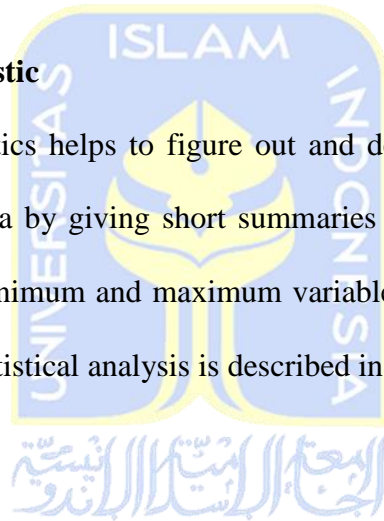
Table 4.1 SPSS statistic descriptive output

Descriptive Statistics

	N	Min.	Max.	Sum	Mean		Std. Deviation
	Stat	Stat	Stat	Stat	Stat	Std. Error	Stat
Acad. Perf of Religion Subjects	130	2.50	4.00	486.50	3.7423	.02399	.27349
Acad. Perf of Ethics Subjects	130	2.52	4.00	464.11	3.5701	.02526	.28796
Corruptive Behavior Perceives	130	1	4	415	3.19	.057	.650
Valid N (listwise)	130						

Source: Secondary data processed, 2018

The data analysis in table 4.1 showed that the total respondents (N) were 130. From the table, the lowest (minimum) average of academic performance in religion subject variable was 2.50 and the highest (maximum) average was 4.00. For the average of academic performance in ethics subject, the lowest value was 2.52 and the highest value was 4.00. For the corruptive behavior perceives variable, the lowest scale was 1 and the highest scale was 4.

The mean from 130 respondents for the average of academic performance in religion subject variable was 3.7423, the standard error was 0.02399 and the standard deviation was 0.27349. For the average of academic performance in ethics

subject variable, the mean was 3.5071, the standard error was 0.02526 and the standard deviation was 0.28796. For the corruptive behavior perceives variable, the mean was 3.19, the standard error was 0.057 and the standard deviation was 0.650.

The sum value from the total of 130 respondents for the average of academic performance in religion subject variable was 486.50. For the average of academic performance in ethics subject variable was 464.11 and the corruptive behavior perceives variable was 415.

4.2   Reliability and Validity Test

4.2.1   Reliability Test

In order the results of the research considered valid, the measurement procedure must first be reliable.

As in this research the data was obtained by using the multiple Likert questions in a questionnaire that form a scale, the reliability test was used to determine if the scale was reliable. Therefore, cronbach's alpha, as one of the ways of measuring the strength of the internal consistency for this type of data collection, was used.   Many methodologists recommended a minimum cronbach's alpha coefficient of 0.70. The result of the reliability test for this research was described in the table below.

Table 4.2 SPSS reliability test output

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.900	.900	6

Source: Secondary data processed, 2018

Table 4.2 showed the result of Cronbach's alpha that pointed out a big percentage, 90% or 0.900. According to Murphy (1988), this research instrument is moderate to high reliability and therefore, it is sufficient enough to be used as the measurement tool.

4.2.2 Validity Test

An instrument is said to be valid if it can reveal the data of the variables studied. In this research, the instrument was questionnaire. There were six sub indicators and 24 questions that had been answered by the respondents.

The criteria used to find out the r-table were the confidence level of 95% (α= 5%) and the degree of freedom of (*df*)= n-2= 130-2= 128. Therefore, the r-table was 0.172. If the amount of r-count (that can be seen in *Correlated Item-Total Correlation* column) is bigger than the r-table, each of the questions is considered to be valid. Based on the data analysis, the SPSS validity test output was as follow:

Table 4.3 SPSS validity test output

		Quest. A	Quest. B	Quest. C	Quest. D	Quest. E	Quest. F	Corruptive Behavior Perceives
Quest. A	Pearson Correlation	1	.731**	.527**	.729**	.549**	.710**	.866**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000
	N	130	130	130	130	130	130	130
Quest. B	Pearson Correlation	.731**	1	.424**	.667**	.637**	.771**	.880**
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000
	N	130	130	130	130	130	130	130
Quest. C	Pearson Correlation	.527**	.424**	1	.439**	.553**	.430**	.652**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000
	N	130	130	130	130	130	130	130
Quest. D	Pearson Correlation	.729**	.667**	.439**	1	.574**	.691**	.844**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000
	N	130	130	130	130	130	130	130
Quest. E	Pearson Correlation	.549**	.637**	.553**	.574**	1	.555**	.788**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000
	N	130	130	130	130	130	130	130
Quest. F	Pearson Correlation	.710**	.771**	.430**	.691**	.555**	1	.859**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000
	N	130	130	130	130	130	130	130
Corruptive Behavior Perceives	Pearson Correlation	.866**	.880**	.652**	.844**	.788**	.859**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	
	N	130	130	130	130	130	130	130

**. Correlation is significant at the 0.01 level (2-tailed).

Source: Secondary data processed, 2018

Table 4.4 Validity test results

No		r-count	r-table	Explanation
1.	Quest. A (Question sub indicator A)	0.866	0.172	Valid
2.	Quest. B (Question sub indicator B)	0.880	0.172	Valid
3.	Quest. C (Question sub indicator C)	0.652	0.172	Valid
4.	Quest. D (Question sub indicator D)	0.844	0.172	Valid
5.	Quest. E (Question sub indicator E)	0.788	0.172	Valid
6.	Quest. F (Question sub indicator F)	0.859	0.172	Valid

Source: Secondary data processed, 2018

Table 4.4 showed that all of the single question represented in sub indicator, that was used in this research pointed out the correlated coefficient which was bigger than the r-table, 0.172 (r-table value for n= 128). Therefore, all of the questions used in this research were considered as valid.

4.3 Descriptive Analysis

In this research, sampling data was obtained by using purposive sampling technique with some sample requirements, such as active students of Accounting Department at the Faculty of Economics Universitas Islam Indonesia that were registered in the odd semester 2017/2018 academic year. They had taken Religion Subjects (Islam for Scholar, Islam Rahmatan Lil Alamin) and Ethics Subjects (Auditing 1, Auditing 2, State Philosophy and Civic Education, Business and

Professional Ethics, Sharia Entrepreneurship, Business Communication Accounting). There were 130 respondents that fulfill the requirements.

4.3.1 The Analysis of Questionnaire Answer toward Corruptive Behavior Perceives Variable (Y)

Corruptive behavior can be perceived vary between each individual. In this study, the researcher measured corruptive behavior perceives variable based on the respondent's answer. This variable was measured by six indicators that has 24 questions. Respondent's answer toward corruptive behavior perceives variable showed in table 4.5 below.

Table 4.5 Questionnaire data toward corruptive behavior perceives variable

No	Indicator	Criteria				Sum
		HT	T	IT	HIT	
1.	Turning in work done by someone else as one's own, or not collaborating in a team assignment;	5	12	66	47	130
2.	A false excuse to obtain an extension on a due date or falsified medical certificate to get permission of leaving class;	8	17	34	71	130
3.	Working on an individual exam/test/ assignment with others	1	32	85	12	130
4.	Copying on test from another without their knowledge;	7	9	46	68	130
5.	Using unapproved materials to complete an exam or assignment;	3	24	50	53	130
6.	Plagiarizing a paper (whole or partially from printed resources or internet).	6	12	48	64	130

Source: Secondary data processed, 2018

Table 4.5 showed that most of the respondents responded as Highly Intolerance/HIT (Scale 4) toward most of the questions offered, except for questions in indicator one and three. The result analysis showed that most of them responded as Intolerance/IT (Scale 3).

4.3.2 Student's Profile Based on Their Academic Performance in Islam for Scholar Subject

From the data obtained, the students' profile based on their academic performance in Islam for Scholar subject can be described below.

Table 4.6 The Grade of Islam for Scholar Subject

The grade of Islam for Scholar Subject	Students total	Percentage
A	57	43.8%
A-	34	26.2%
A/B	24	18.5%
B+	10	7.7%
B	4	3.1%
B-	0	0%
B/C	1	0.8%
C+	0	0%
C	0	0%
C-	0	0%
C/D	0	0%
D+	0	0%
D	0	0%
E	0	0%
Total	130	100.0%

Source: Unisys, 2018

Figure 4.1 Students' academic performance in Islam for Scholar subject

Source: Unisys, 2018

Table 4.6 and Figure 4.1 showed that A grade was the grade achieved mostly by students in Islam for Scholar subject with the percentage of 43.8%, followed by A- grade with the percentage of 26.2% or achieved by 34 students, then A/B grade achieved by 24 students with the percentage of 18.5%, B+ grade achieved by ten students with the percentage of 7.7%, then B/C grade achieved by one student with the percentage of 0.8%, while none of the students achieved B-, C+, C, C-, C/D, D+, D, E grade.

4.3.3 Students' Profile Based on Their Academic Performance in Islam Rahmatan Lil Alamin Subject

From the data obtained, students' profile based on their academic performance in Islam Rahmatan Lil Alamin subject can be described below.

Table 4.7 The Grade of Islam Rahmatan Lil Alamin Subject

The grade of Islam Rahmatan Lil Alamin Subject	Students total	Percentage
A	69	53.1%
A-	24	18.5%
A/B	20	15.4%
B+	9	6.9%
B	4	3.1%
B-	3	2.3%
B/C	0	0.8%
C+	0	0%
C	0	0%
C-	0	0%
C/D	0	0%
D+	0	0%
D	1	0.8%
E	0	0%
Total	130	100.0%
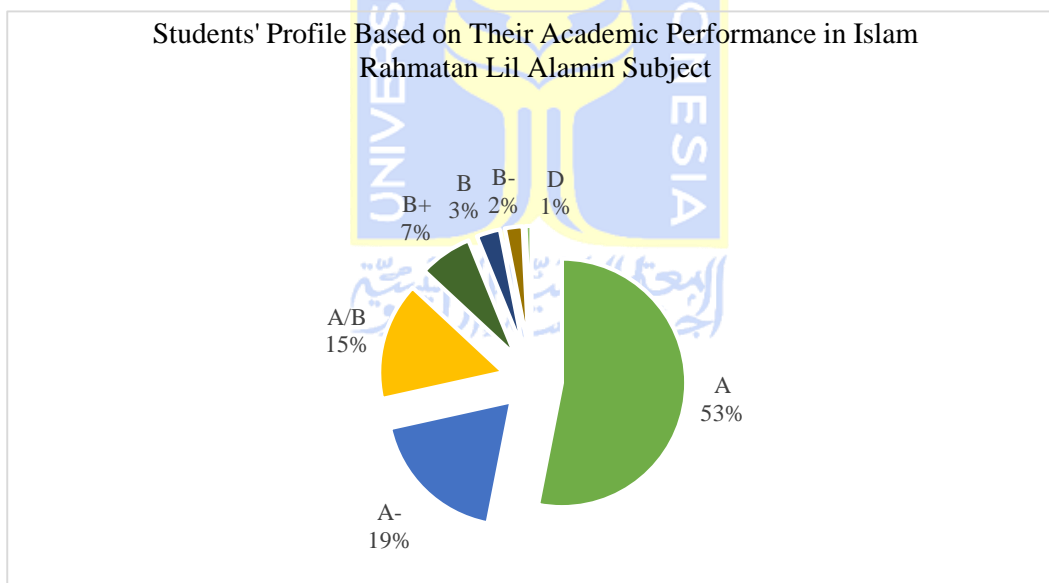
Source: Unisys, 2018

Figure 4.2 Students' academic performance in Islam Rahmatan Lil Alamin subject
Source: Unisys, 2018

Table 4.7 and Figure 4.2 showed that A grade was the grade achieved mostly in Islam for Scholar subject with 69 students and the percentage of 53.1%, followed

by A- grade with the percentage of 18.5% or achieved by 24 students, then A/B grade achieved by 20 students with the percentage of 15.4%, B+ grade achieved by nine students with the percentage of 6.9%, B- grade achieved by three students with the percentage of 2.3%, then D+ grade achieved by one student with the percentage of 0.8%, while none of the students achieved B-, C+, C, C-, C/D, D+, D, E grade.

4.3.4 Students' Profile Based on Their Academic Performance in Auditing 1 Subject

From the data obtained, student's profile based on their academic performance in Auditing 1 subject can be described as below.

Table 4.8 The Grade of Auditing 1 Subject

The grade of Auditing 1 Subject	Students total	Percentage
A	26	20%
A-	16	12.3%
A/B	34	26.2%
B+	15	11.5%
B	12	9.2%
B-	12	9.2%
B/C	3	2.3%
C+	5	3.8%
C	6	4.6%
C-	1	0.8%
C/D	0	0%
D+	0	0%
D	0	0%
E	0	0%
Total	130	100.0%

Source: Unisys, 2018

Students' Profile Based on Their Academic Performance in Auditing 1 Subject
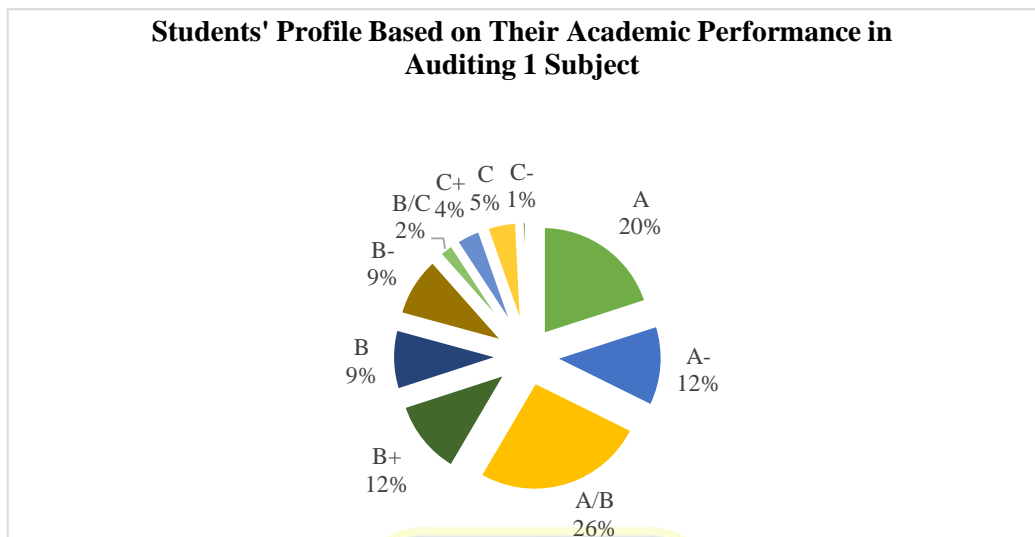
Figure 4.3 Students' academic performance in Auditing 1 subject

Source: Unisys, 2018

Table 4.8 and Figure 4.3 showed that A/B grade was the grade achieved mostly in Auditing 1 subject with 34 students and the percentage of 26.2%, then followed by A grade with the percentage of 20% or achieved by 26 students, then A- grade achieved by 16 students with the percentage of 12.3%, B+ grade achieved by 15 students with the percentage of 11.5%, both B and B- grade achieved by 12 students with the percentage of 9.2%, then C grade achieved by six students with the percentage of 4.6%, C+ grade achieved by five students with the percentage of 3.8%, B/C grade achieved by three students with the percentage of 2.3%, then C- grade achieved by one student with the percentage of 0.8%, while none of the students achieved C/D, D+, D, E grade.

4.3.5 Students' Profile Based on Their Academic Performance in Auditing 2 Subject

From the data obtained, student's profile based on their academic performance in Auditing 2 subject can be described below.

Table 4.9 The Grade of Auditing 2 Subject

The grade of Auditing 2 subject	Students total	Percentage
A	27	20.8%
A-	15	11.5%
A/B	36	27.7%
B+	16	11.5%
B	11	8.5%
B-	11	8.5%
B/C	2	1.5%
C+	6	4.6%
C	6	4.6%
C-	0	0%
C/D	0	0%
D+	0	0%
D	0	0%
E	0	0%
Total	130	100.0%

Source: Unisys, 2018

45
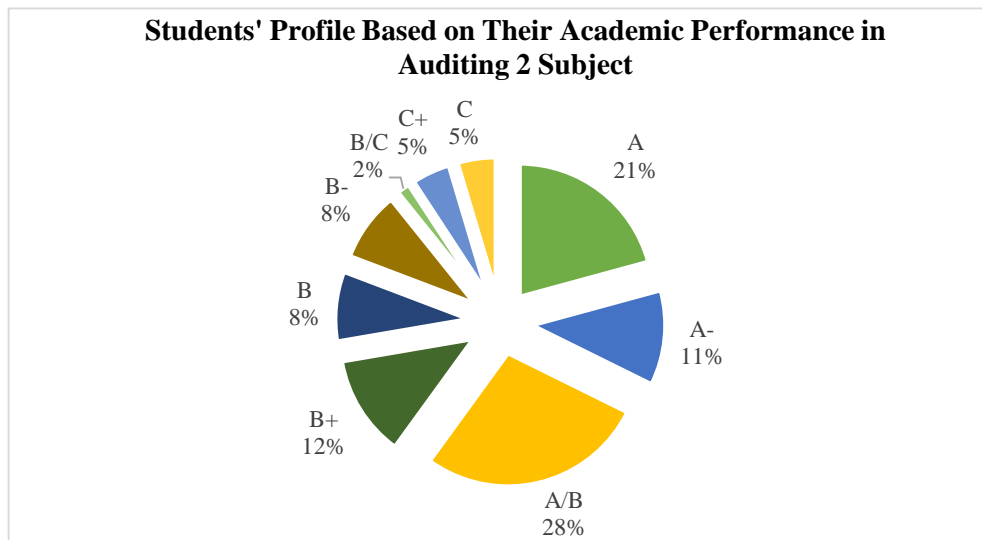
Figure 4.4 Students' academic performance in Auditing 2 subject
Source: Unisys, 2018

Table 4.9 and figure 4.4 showed that A/B grade was grade achieved mostly in Auditing 2 subject with 36 students and the percentage of 27.7%, then followed by A grade with the percentage of 20.8% or achieved by 27 students, then B+ grade achieved by 16 students with the percentage of 12.3%, A- grade achieved by 15 students with the percentage of 11.5%, both B and B- grade achieved by 11 students with the percentage of 8.5%, then C and C+ grade achieved by six students with the percentage of 4.6%, then B/C grade achieved by two students with the percentage of 1.5%, while none of the students achieved C-, C/D, D+, D, E grade.

4.3.6 Students' Profile Based on Their Academic Performance in Business and Professional Ethics Subject

From the data obtained, students' profile based on their academic performance in Business and Professional Ethics subject can be described below.

Table 4.10 The Grade of Business and Professional Ethics Subject

The grade of Business and Professional Ethics	Students total	Percentage
A	95	73.1%
A-	13	10%
A/B	13	10%
B+	5	3.8%
B	2	1.5%
B-	1	0.8%
B/C	1	0.8%
C+	0	0%
C	0	0%
C-	0	0%
C/D	0	0%
D+	0	0%
D	0	0%
E	0	0%
Total	130	100.0%

Source: Unisys, 2018

Figure 4.5 Students' academic performance in Business and Professional Ethics subject

Source: Unisys, 2018

Table 4.10 and Figure 4.5 showed that A grade was the grade achieved mostly in Business and Professional Ethics subject with 95 students and the percentage of 73.1%, then followed by A- and A/B grade with the percentage of

10% or both was achieved by 13 students, then B+ grade achieved by five students with the percentage of 3.8%, B grade achieved by two students with the percentage of 1.5%, then both B- and B/C grade achieved by one student with the percentage of 0.8%, while none of the students achieved C+, C, C-, C/D, D+, D, E grade.

4.3.7 Students' Profile Based on Their Academic Performance in Business Communication Accounting Subject

From the data obtained, students' profile based on their academic performance in Business Communication Accounting subject can be described below.

Table 4.11 The grade of Business Communication Accounting Subject

The grade of Business Communication Accounting subject	Students total	Percentage
A	61	46.9%
A-	27	20.8%
A/B	18	13.8%
B+	7	5.4%
B	7	5.4%
B-	2	1.5%
B/C	4	3.1%
C+	1	0.8%
C	1	0.8%
C-	1	0.8%
C/D	0	0%
D+	1	0.8%
D	0	0%
D	0	0%
E	0	0%
Total	130	100.0%

Source: Unisys, 2018

Students' Profile Based on Their Academic Performance in Business Communication Accounting Subject
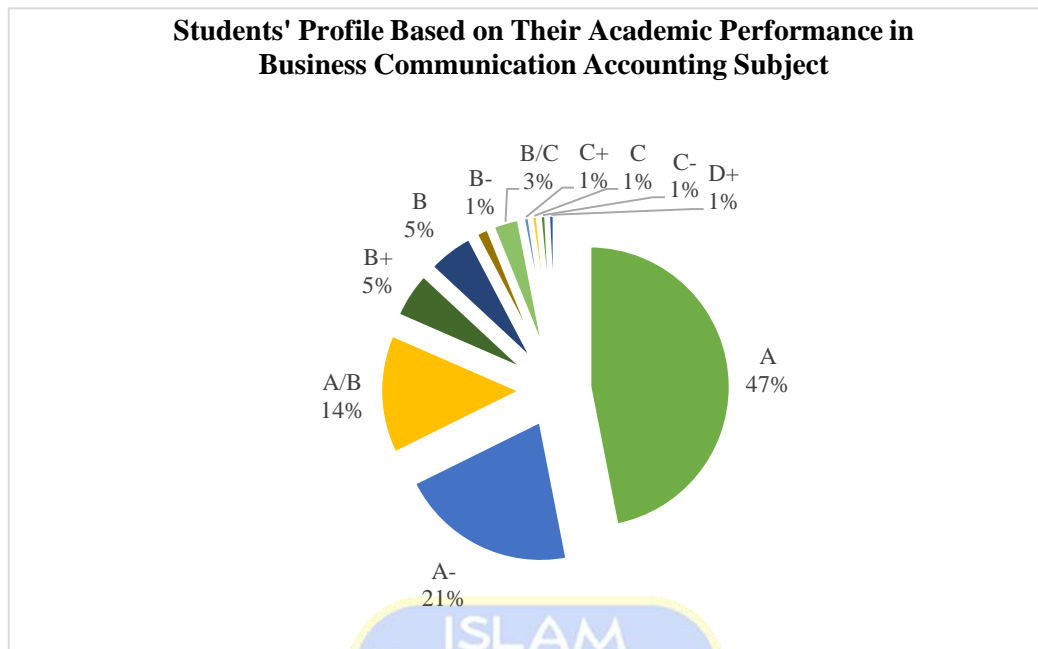
Figure 4.6 Students' academic performance in Business Communication Accounting subject

Source: Unisys, 2018

Table 4.11 and Figure 4.6 showed that A grade was the grade achieved mostly in Business Communication Accounting subject with 61 students and the percentage of 46.9%, then followed by A- grade with the percentage of 20.8% or 27 students, then A/B grade achieved by 18 students with the percentage of 13.8%, both B+ and B grade achieved by seven students with the percentage of 5.4%, then B/C grade achieved by four students with the percentage of 3.1%, B- grade achieved by two students with the percentage of 1.5%, then C+, C, C-, D+ grade was achieved by one student for each grade with the percentage of 0.8%, while none of the students achieved C/D, D, E grade.

4.3.8 Students' Profile Based on Their Academic Performance in State Philosophy and Civic Education Subject

From the data obtained, student's profile based on their academic performance in State Philosophy and Civic Education subject can be described below.

Table 4.12 The grade of State Philosophy and Civic Education Subject

The grade of State Philosophy and Civic Education subject	Students total	Percentage
A	58	44.6%
A-	30	23.1%
A/B	18	13.8%
B+	13	10%
B	4	3.1%
B-	4	3.1%
B/C	2	1.5%
C+	0	0%
C	1	0.8%
C-	0	0%
C/D	0	0%
D+	0	0%
D	0	0%
D	0	0%
E	0	0%
Total	130	100.0%

Source: Unisys, 2018

Students' Profile Based on Their Academic Performance in State Philosophy and Civic Education Subject

Figure 4.7 Students' academic performance in State Philosophy and Civic Education subject

Source: Unisys, 2018

Table 4.12 and Figure 4.7 showed that A grade was the grade achieved mostly in State Philosophy and Civic Education subject with 58 students and the percentage of 44.6%, then followed by A- grade with the percentage of 23.1% or achieved by 30 students, then A/B grade achieved by 18 students with the percentage of 13.8%, B+ grade achieved by 13 students with the percentage of 10%, both B and B- grade achieved by four students with the percentage of 3.1% for each, B/C grade achieved by two students or with the percentage of 1.5%, then C grade achieved by one student with the percentage of 0.8%, while none of the students achieved C+, C-, C/D, D+, D, E grade.

4.3.9 Students' Profile Based on Their Academic Performance in Sharia Entrepreneurship Subject

From the data obtained, students' profile based on their academic performance in Sharia Entrepreneurship subject can be described below.

Table 4.13 The grade of Sharia Entrepreneurship Subject's grade weight

The grade of Sharia Entrepreneurship subject	Students total	Percentage
A	58	44.6%
A-	30	23.1%
A/B	18	13.8%
B+	13	10%
B	4	3.1%
B-	4	3.1%
B/C	2	1.5%
C+	0	0%
C	1	0.8%
C-	0	0%
C/D	0	0%
D+	0	0%
D	0	0%
D	0	0%
E	0	0%
Total	130	100.0%

Source: Unisys, 2018

Students' Profile Based on Their Academic Performance in Sharia Entrepreneurship Subject
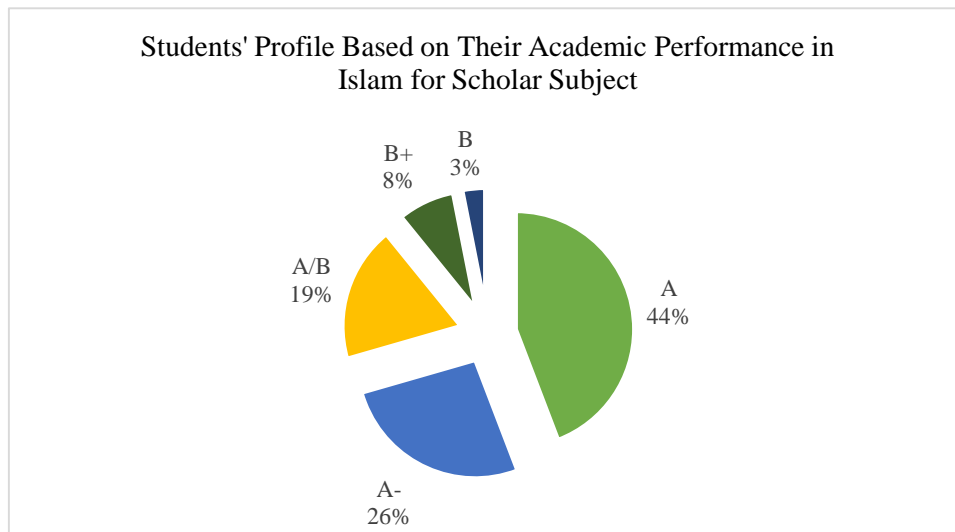
Figure 4.8 Students' academic performance in Sharia Entrepreneurship subject
Source: Unisys, 2018

Table 4.13 and Figure 4.8 showed that A grade was the grade achieved mostly in Sharia Entrepreneurship subject with 59 students and the percentage of 45.4%, then followed by B grade with the percentage of 14.6% or achieved by 19 students, then A/B grade achieved by 16 students with the percentage of 12.3%, A-grade achieved by 14 students with the percentage of 10.8%, then B- grade achieved by nine students with the percentage of 6.9%, B+ grade achieved by eight students or with the percentage of 6.2%, B/C grade achieved by four students with the percentage of 3.1%, then C+ grade achieved by one student with the percentage of 0.8%, while none of the students achieved C, C-, C/D, D+, D, E grade.

4.4 Classical Assumption Test

4.4.1 Normality Test

The decision of normality test will be taken based on the result of Kolmogorov-Smirnov test, the test for normality that is based on the maximum difference between the observed distribution and expected cumulative-normal distribution. If the significance value > 5%, the data will be considered as normally distributed. Based on the data analysis, the SPSS normality test output was as below.

Table 4.14 SPSS normality test output

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		130
Normal Parameters[a,b]	Mean	1.4047
	Std. Deviation	.19285
Most Extreme Differences	Absolute	.064
	Positive	.064
	Negative	-.045
Test Statistic		.064
Asymp. Sig. (2-tailed)		.200[c,d]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Source: Secondary data processed, 2018

Based on table 4.14 above, the result of Kolmogorov-Smirnov statistical test showed by Asymp. Sig (2-tailed), was 0.200. As this significance value was bigger than 5%, the data distribution is considered as normal distribution.

4.4.2 Heteroscedasticity Test

Heteroscedasticity test was done to check if the residuals of a regression had changing variance. The decision is taken based on the Sig. value, if the Sig. > 0.05, the variance of the errors has no problem in heteroscedasticity, and vice versa.

Table 4.15 SPSS heteroscedasticity test output

Variable	Significance	Decision
Academic Performance in Religion Subjects (X_1)	0.308	Homoscedasticity
Academic Performance in Ethics Subjects (X_2)	0.409	Homoscedasticity

Source: Secondary data processed, 2018

From table 4.15 above, the results of heteroscedasticity test, showed by Sig. value, showed that the Sig. value of both independent variable was more than 0.05. Thus, it can be concluded that the variance of the errors in this research was categorized as homoscedasticity.

4.4.3 Multicollinearity Test

The test being used for this research was near or less than perfect multicollinearity with variance inflation factor (VIF) as the indicator. The VIF was used to detect the availability of the inter-correlation between the grade of religion subjects and ethics subjects. If VIF < 10, it is considered that those variables are not inter-correlated. Based on the data analysis that used IBM SPSS Statistic software, the output of multicollinearity test was as below.

Table 4.16 SPSS multicollinearity test output

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	X1	.947	1.056
	X2	.947	1.056

Source: Secondary data processed, 2018

Table 4.16 showed that there were no variables that had VIF (variance inflation factor) value of more than 10 and the tolerance value was less than 10% or 0.01. Thus, it can be concluded that there was no correlation among the independent variables of more than 95%.

4.5 Regression Analysis

Regression linear model used in this research was multiple linear regression model as there were two independent variables or predictor factors. This research also used *IBM SPSS Statistic version 23* as the statistical computation software. The data analysis used IBM SPSS Statistic software. The output of regression analysis was as below.

From the result showed in table 4.17 below, the equation for the regression model was as below.

$$Y = 0.805 + 0.184X_1 + 0.447X_2$$

Whereas:

Y   = corruptive behavior perceives

X_1 = academic performance in Religion subjects (Aprg)

X_2 = academic performance in Ethics subjects (Apec)

Table 4.17 SPSS regression analysis output

	Coefficients[a]				
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.805	.843		.955	.341
Academic Performance in Religious Subjects (X_1)	.184	.190	.086	.970	.334
Academic Performance in Ethics Subjects (X_2)	.447	.180	.219	2.477	.015

a. Dependent Variable: Corruptive Behavior Perceives

Source: Secondary data processed, 2018

a.   Academic Performance in Religion Subjects Variable

The result of statistical computation using IBM SPSS Statistic software showed that the amount of parameter coefficient for X_1 variable (Academic Performance in Religious Subjects) was 0.184. This indicated that there was positive influence between X_1 (Academic Performance in Religion Subjects) and Y (Corruptive Behavior Perceives). Therefore, if X_1 increased by 1%, Y would also increase by 18.4%.

b.   Academic Performance in Ethics Subjects Variable

The result of statistical computation using IBM SPSS Statistic software showed that the amount of parameter coefficient for X_2 variable (Academic Performance in Ethics Subjects) was 0.447. This indicated that there was positive

influence between X_2 (Academic Performance in Ethics Subjects) and Y (Corruptive Behavior Perceives). Therefore, if X_2 increased by 1%, Y would also increase by 44.7%.

4.5.1 Goodness of Fit Test

4.5.1.1 Coefficient of Determination

With the value of 0 to 1, the coefficient of determination was calculated as the square of the correlation coefficient between the sample and predicted data.

Table 4.18 SPSS coefficient of determination output

Model Summary[b]				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.252[a]	.064	.049	.57368

a. Predictors: (Constant), Academic Performance in Ethics Subjects (X_2), Academic Performance in Religion Subjects (X_1)

b. Dependent Variable: Corruptive Behavior Perceives

Source: Secondary data processed, 2018

Based on table 4.18, the result of statistical computation using IBM SPSS Statistic software version 23th for coefficient of determination was 0.064. This means that 6.4% of Corruptive Behavior Perceives can be explained by Academic Performance in Ethics and Religion Subjects variable. While 93.6% of Corruptive Behavior Perceives was influenced by other predictor variables that were not examined in this research.

4.5.1.2 F-Statistic Test

Basically, F-Statistic test was used to determine whether or not the independent variable(s) used in linear regression model has the influence toward dependent variable. In this research, the independent variables were Academic Performance in Religion Subjects and Academic Performance in Ethics Subjects and the dependent variable was Corruptive Behavior Perceives. The result of the statistical computation was described below.

Table 4.19 SPSS f-statistic test output

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.846	2	1.423	4.323	.015[b]
	Residual	41.797	127	.329		
	Total	44.642	129			

a. Dependent Variable: Corruptive Behavior Perceives

b. Predictors: (Constant), Academic Performance in Ethics Subjects (X_2), Academic Performance in Religion Subjects (X_1)

Source: Secondary data processed, 2018

Based on table 4.19, the result of statistical computation for F-Statistic was 4.323 with the significance value of 0.015. As the result of the statistical computation showed the value of less than 0.05 or 5%, the linear regression model used in this research already considered as fit and appropriate with the case research.

4.5.1.3 T-Statistical Test

Basically, the aim of T-Statistical test was to show an independent variable as an individual influence the explanation of the variance of dependent variable. In this research, the independent variables were Academic Performance in Religion Subjects and Academic Performance in Ethics Religion Subjects and the dependent variable is Corruptive Behavior Perceives. The result of the statistical computation was described below

Table 4.20 SPSS t-statistic test output

Model	Coefficients^a				
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.805	.843		.955	.341
Academic Performance in Religion Subjects (X_1)	.184	.190	.086	.970	.334
Academic Performance in Ethics Subjects (X_2)	.447	.180	.219	2.477	.015

a. Dependent Variable: Corruptive Behavior Perceives

Source: Secondary data processed, 2018

a.   Academic Performance in Religion Subjects Variable

The result of statistical computation using IBM SPSS Statistic software showed that X_1 variable (Academic Performance in Religion Subjects) did not have significant influence toward Corruptive Behavior Perceives. It can be seen from table 4.19 that the significant probability value for Academic Performance in Religion Subjects was 0.334, greater than 0.05.

b.   Academic Performance in Ethics Subjects Variable

The result of statistical computation using IBM SPSS Statistic software showed that X_2 variable (Academic Performance in Ethics Subjects) had significant influence toward Corruptive Behavior Perceives. It can be seen from table 4.19 that the significant probability value for Academic Performance in Ethics Subjects was 0.015, lower than 0.05.

4.5.2 Hypothesis Test

After doing the regression analysis, the results of hypothesis testing will be explained below.

1.   The Impact of Students' Academic Performance in Religion Subjects on Their Corruptive Behavior Perceives

H1   : Students' academic performance in religion subjects has an impact on their corruptive behavior perceives.

The results from the first hypothesis test showed that X_1 variable (Academic Performance in Religion Subjects) did not have significant influence on corruptive behavior perceives. The first hypothesis showed that there was no significant influence of academic performance in religion subjects toward corruptive behavior perceives that can be supported by the result of this research. This conclusion supported the statistical computation result done by the researcher. Academic performance in religion subjects' variable showed that the significant value was 0.334 and this value was greater than 0.05 or 5%. Thus, it can be concluded that H1

which stated "Students' academic performance in religion subjects has an impact on their corruptive behavior perceives" was rejected and H1 was supported statistically by the results of this research.

2.   The Impact of Students' Academic Performance in Ethics Subjects on Their Corruptive Behavior Perceives

H2   : Students' academic performance in ethics subjects has an impact on their corruptive behavior perceives.

The results from the second hypothesis test showed that X_2 variable (Academic Performance in Ethics Subjects) had significant influence on corruptive behavior perceives. The second hypothesis showed that there was significant influence of academic performance in ethics subjects toward corruptive behavior perceives that can be supported by the result of this research. This conclusion supported the statistical computation result done by the researcher. Academic performance in ethics subjects' variable showed that the significant value was 0.015 and this value was lower than 0.05 or 5%. Thus, it can be concluded that H2 which stated "Students' academic performance in ethics subjects has an impact on their corruptive behavior perceives" was accepted and H2 was supported statistically by the results of this research.

4.6   Discussion and Analysis

4.6.1   The Impact of Students' Academic Performance in Religion Subjects on Their Corruptive Behavior Perceives

The results from separated test among independent variables showed that academic performance in religion subjects' variable (Islam for Scholar and Islam Rahmatan Lil Alamin subject) did not have significant influence on corruptive behavior perceives, with the significance value of 0.334 > 0.05 from the research that involved 130 students. This result showed that academic performance in religion subject could not influence the students' corruptive behavior perceives. There were possible reasons that might cause academic performance in religion subjects did not have positive relationship toward corruptive behavior perceives. Firstly, there were inconsistency response, both partially and wholly, from some of the respondents toward their corruptive behavior perceives. The higher academic performance did not always reflect the high intolerance on corruptive behavior perceives. Secondly, the sample used in this research, specially the academic performance in religion subjects' variable, did not represent the overall population as not all of the religious subject had credit point. Thus, it could not be involved in this research like Islamic Character Building, Quranic Personal Development and Leadership and Da'wah Training subject.

Moreover, the results of this research was inconsistent with the previous research by McCabe & Trevino (1997). The previous research showed that students with worse academic results, copy more than students with good result.

4.6.2 The Impact of Students' Academic Performance in Ethics Subjects on Their Corruptive Behavior Perceives

The results form separated tests among independent variables showed that academic performance in ethics subjects variable (Auditing 1, Auditing 2, State Philosophy and Civic Education, Business and Professional Ethics, Sharia Entrepreneurship, Business Communication Accounting subject) had significant influence on corruptive behavior perceives, with the significance value of 0.015 < 0.05 from the research that involved 130 students. This result showed that academic performance in ethics subject can influence the students' corruptive behavior perceives. There were possible reasons that might cause academic performance in ethics subjects to have positive relationship on corruptive behavior perceives. Firstly, there was consistency response of the respondents toward their corruptive behavior perceives. The higher academic performance in ethics subjects reflected the higher intolerance in corruptive behavior perceives. Secondly, the sample used in this research, specially the academic performance in ethics subjects' variable, was considered already represented the overall population, as all the ethics subject had the credit point. Thus, it could be counted.

This results was consistent with the previous research by Crown & Spiller (1998). The previous researched revealed that students with lower average copied more.

CHAPTER V

CONCLUSIONS AND RECOMMENDATIONS

This chapter contains the conclusion of the research findings from the hypothesis testing and analysis as explained in the previous chapter, research limitations, and research recommendation for future research.

5.1 Conclusions

This research is used to find out the impact of academic performance in Religion and Ethics subjects on their corruptive behavior perceives. By using multiple linear regression, these research findings were as follow:

1. The regression equation based on the results of the multiple linear regression analysis was:

   $$Y = 0.805 + 0.184X_1 + 0.447X_2$$

   Whereas:

   Y   = Corruptive behavior perceives

   X_1 = Academic performance in Religion subjects (Aprg)

   X_2 = Academic performance in Ethics subjects (Apec)

   This mathematics equation showed that the amount of parameter coefficient for X_1 variable (Academic Performance in Religion Subjects) was 0.184. This indicated that there was positive influence between X_1 (Academic Performance in Religion Subjects) and Y (Corruptive Behavior Perceives). Therefore, if X_1 increased by 1%, Y would also increase by 18.4%.

While, the amount of parameter coefficient for X_2 variable (Academic Performance in Ethics Subjects) was 0.447. This indicated that there was positive influence between X_2 (Academic Performance in Ethics Subjects) and Y (Corruptive Behavior Perceives). Therefore, if X_2 increased by 1%, Y would also increase by 44.7%.

2. The result of multiple linear regression analysis showed that X_1 variable (Academic Performance in Religion Subjects) did not have significant influence toward Corruptive Behavior Perceives. The significance value of X_1 variable showed the value of 0.334 for standard level of 0.05. As the p-value or significance value of X_1 was greater than the accepted standard level (5% or 0.05), H1 was rejected.

3. The result of multiple linear regression analysis showed that X_2 variable (Academic Performance in Ethics Subjects) had significant influence toward Corruptive Behavior Perceives. The significance value of X_2 variable showed the value of 0.015 for standard level of 0.05. As the p-value or significance value of X_2 was less than the accepted standard level (5% or 0.05), H2 was accepted.

5.2 Research Limitations

From this research, there were limitations that can influence the results of this research, such as:

1. There were several subjects in Religion subject that did not have credit point, though it also had academic performance. Thus, the researcher could not include them to be counted.

2. As this research used questionnaire as the purposive sampling technique, there were several respondents that give inconsistency respond. Thus, they could not represent the overall population.

5.3 Recommendations

The recommendations from the researcher are:

1. The future researcher is suggested to use other independent variables that had not been used in this study.

2. The future researcher is recommended to use other data finding method such as mini interview like focus group discussion to get more accurate data.
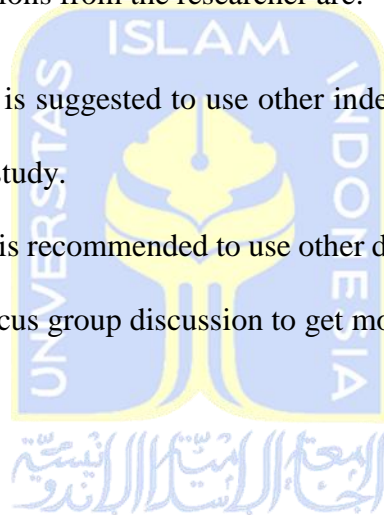
Reference

Ajzen, I. (1991). The theory of planned behavior. *Organizational Behavior and Human Decision Processes*, *50*(2), 179–211.

Allini, A., Ferri, L., Maffei, M., & Zampella, A. (2017). The Effect of Perceived Corruption on Entrepreneurial Intention: Evidence from Italy. *International Business Research*, *10*(6), 75. Retrieved from http://www.ccsenet.org/journal/index.php/ibr/article/view/67310

American Institute of Certified Public Accountants. Accounting Principles Board. (1970). *Statement No. 4, Basic concepts and accounting principles underlying financial statements of business enterprises*. New York: The Institute.

Atkinson, J. W. (1964). *An introduction to motivation* (Vol. 9). Princeton: Van Nostrand.

Bolarinwa, O. A. (2015). Principles and Methods of Validity and Reliability Testing of Questionnaires Used in Social and Health Science Researches. *Niger Postgrad Med*, *22*(4), 195–201.

Bowers, J. W. (1964). Student Dishonesty and its Control in Colleges. *Bureau of Applied Social Research*, 1–7.

Bunn, D. N., Caudill, S. B., & Gropper, D. M. (1992). Crime in the classroom: An economic analysis of undergraduate student cheating behavior. *Journal of Economic Education*, *23*(3), 197–207.

Chen, Y. J., & Tang, T. L. P. (2006). Attitude toward and propensity to engage in unethical behavior: Measurement invariance across major among University students. *Journal of Business Ethics*, *69*(1), 77–93.

Cilliers, H. (2013). Ethical issues encountered by accountants - Accounting Weekly. Retrieved December 22, 2017, from https://accountingweekly.com/ethical-issues-encountered-accountants/

Crown, D. F., & Spiller, M. S. (1998). Learning from the Literature on Collegiate Cheating: A Review of Empirical Research. *Journal of Business Ethics*, *17*(6), 683–700.

Democratic Governance Group. (2008). *Primer on Corruption and Development*. New York. Retrieved from http://www.undp.org/content/undp/en/home/librarypage/democratic-governance/anti-corruption/corruption.html

Dion, M. (2010). What is corruption corrupting? A philosophical viewpoint. *Journal of Money Laundering Control*, *13*(1), 45–54.

Drury, C. (2009). *Management Accounting For Business* (4th ed.). London: Cengage Learning EMEA.

Fararo, T. J., & Skvoretz, J. (1986). Action and institution, network and function: The cybernetic concept of social structure. *Sociological Forum*, *1*(2), 219–250.

Fishbein, M., & Ajzen, I. (1975). *Beliefs, attitude, intention, and behavior: An Introduction to Theory and Research*. Reading, MA: Addison-Wesley.

Hewlett, B. (1996). *Management Leadership in Action*. New York: Harper Collins College Publishers.

Himmah, E. F. (2013). Persepsi Etis Mahasiswa Akuntansi Mengenai Skandal Etis Auditor dan Corporate Manager. *Jurnal Akuntansi Multiparadigma*, *4*(1), 26–39.

Hox, J. J., & Boeije, H. R. (2005). Data Collection, Primary vs. Secondary. *Encyclopedia of Social Measurement*. Retrieved from http://linkinghub.elsevier.com/retrieve/pii/B0123693985000414

International Federation of Accountants. (2006). *Code of Ethics for Professional Accountants*. New York: International Ethics Standards Board for Accountants. Retrieved from https://www.ifac.org/publications-resources/accountancy-profession-playing-positive-role-tackling-corruption

International Federation of Accountants. (2017). *The accountancy profession – Playing positive role in tackling corruption*. New York. Retrieved from https://www.ifac.org/publications-resources/accountancy-profession-playing-positive-role-tackling-corruption

James, K. (2016). Ethical Dilemmas in Accounting | Chron.com. Retrieved January 2, 2018, from http://smallbusiness.chron.com/ethical-dilemmas-accounting-3740.html

Kibler, W. L. (1993). Academic Dishonesty: A Student Development Dilemma. *NASPA Journal*, *30*(4), 252–67.

Lechner, F. J., & Turner, J. H. (1998). *The Institutional Order: Economy, Kinship, Religion, Polity, Law, and Education in Evolutionary and Comparative Perspective* (Vol. 27). New York: Longman.

Leroy, G. (2011). Designing User Studies in Informatics. In *Designing User Studies in Informatics* (pp. 29–53). New York: Springer.

Mausbach, B. T., Moore, R. C., Davine, T., Cardenas, V., Bowie, C. R., Ho, J., … Patterson, T. L. (2013). The use of the Theory of Planned Behavior to predict engagement in functional behaviors in schizophrenia. *Psychiatry Research*, *205*(1–2), 36–42.

McCabe, D. L., Butterfield, K. D., & Treviño, L. K. (2006). Academic dishonesty in graduate business programs: Prevalence, causes, and proposed action. *Academy of Management Learning and Education*, *5*(3), 294–305.

McCabe, D. L., & Trevino, L. K. (1997). Individual and Contextual Influences on Academic Dishonesty: A Multicampus Investigation. *Research in Higher Education*, *38*(3), 379–396.

McCabe, D. L., Treviño, L. K., & Butterfield, K. D. (2002). Honor codes and other contextual influences on academic integrity: A replication and extension to modified honor code settings. *Research in Higher Education*, *43*(3), 357–378.

McKibban, A. R., & Burdsal, C. A. (2013). Academic Dishonesty: An In-Depth Investigation of Assessing Measurable Constructs and a Call for Consistency in Scholarship. *Journal of Academic Ethics*, *11*(3), 185–197.

Muliana, V. A. (2017). Daftar Negara Paling Korup se-Asia Pasifik, RI Nomor Berapa - Bisnis Liputan6. Retrieved December 16, 2017, from http://bisnis.liputan6.com/read/2836949/daftar-negara-paling-korup-se-asia-pasifik-ri-nomor-berapa

Mungiu-Pippidi, A. (2013). Controlling Corruption Through Collective Action. *Journal of Democracy*, *24*(1), 101–115.

Murphy, A. H. (1988). Skill Scores Based on the Mean Square Error and Their Relationships to the Correlation Coefficient. *Monthly Weather Review*, *116*(12), 2417–2424.

Passow, H. J., Mayhew, M. J., Finelli, C. J., Harding, T. S., & Carpenter, D. D. (2006). Factors influencing engineering students' decisions to cheat by type of assessment. *Research in Higher Education*, *47*(6), 643–684.

Pavarala, V., & Malik, K. K. (2010). Religions , Ethics and Attitudes towards Corruption: A Study of Perspectives in India. *Religions and Development Research Programme*, *53*, 1–111.

Rajasekar, J., & Simpson, M. (2014). Attitudes Toward Business Ethics: A Gender-Based Comparison of Business Students in Oman and India. *Journal of Leadership, Accountability & Ethics*, *11*(2), 99–114.

Roxas, M. L., Stoneback, J. Y., Roxas, M. L., & Stoneback, J. Y. (2017). The Importance of Gender Across Cultures in Ethical Decision-Making. *Journal of Business Ethics*, *50*(2), 149–165.

Smyth, L. S., Davis, J. R., & Kroncke, C. O. (2009). Students' Perceptions of Business Ethics: Using Cheating as a Surrogate for Business Situations. *Journal of Education for Business*, *84*(4), 229–239.

Smyth, M. L., & Davis, J. R. (2004). Perceptions of dishonesty among two-year college students: Academic versus business situations. *Journal of Business Ethics*.

Steinmayr, R., Meißner, A., Weidinger, A. F., & Wirthwein, L. (2014). Academic Achievement - Education - Oxford Bibliographies. Retrieved December 27, 2018, from http://www.oxfordbibliographies.com/view/document/obo-9780199756810/obo-9780199756810-0108.xml

Stone, T. H., Jawahar, I. M., & Kisamore, J. L. (2009). Using the theory of planned behavior and cheating justifications to predict academic misconduct. *Career Development International*, *14*(3), 221–241.

Stony Brook University. (2013). Policy and Procedures Governing Academic Dishonesty. Retrieved December 17, 2017, from https://www.stonybrook.edu/spd/assets/pdf/dishonesty.pdf

Transparency International. (2017). Corruption Perceptions Index 2016 - Transparency International. Retrieved December 21, 2017, from https://www.transparency.org/news/feature/corruption_perceptions_index_2016

Vitez, O. (2015). Role of Accounting in the Modern Business Environment. Retrieved December 13, 2017, from http://smallbusiness.chron.com/role-accounting-modern-business-environment-4010.html

APPENDICES
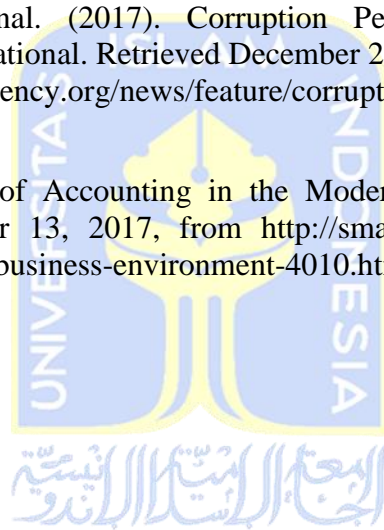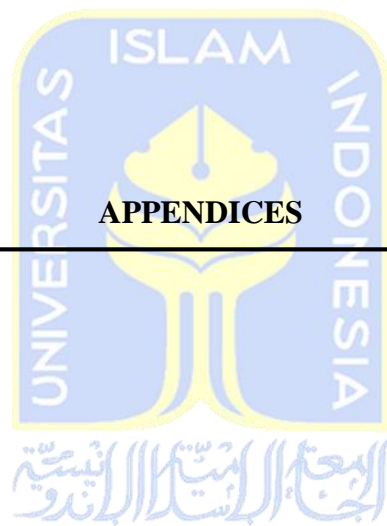
Appendix 1: Research Questionnaire

Tittle of study: The Impact of Students Academic Performance in Religious and Ethics Subjects on Their Corruptive Behavior Perceives.

Researcher: Lyanda Pasadhini, accounting 2014 student

This is a research. Please feel free to ask questions any time. The purpose of this research is to find out whether the academic performance in religious and ethics subject of students of Accounting Department of Universitas Islam Indonesia influence their corruptive behavior perceives or not.

If you agree to participate in this research, you will be asked to complete six parts concerning corruptive behavior perceives among university students and it will take three-six minutes. You will be asked to provide your student number. It will be used to secure the research results validity. You can withdraw from the research at any time. There are no foreseeable risks from participating in this research.

Your participation in this research is completely voluntary and you have the right to refuse to participate or leave the research at any time without any penalty.

For further information about the research, please contact me, 14312513@students.uii.ac.id.

Do you agree to participate in this survey? *

- o Yes
- o No

Student Number:

1. Have you undertaken **Islam for Scholar** subjects? *

   o Yes

   o No

2. Have you undertaken **Islam Rahmatan Lil Alamin** subjects? *

   o Yes

   o No

3. Have you undertaken **Auditing 1** subjects? *

   o Yes

   o No

4. Have you undertaken **Auditing 2** subjects? *

   o Yes

   o No

5. Have you undertaken **State Philosophy and Civic Education** subjects? *

   o Yes

   o No

6. Have you undertaken **Business and Professional Ethics** subjects? *

   o Yes

   o No

7. Have you undertaken **Sharia Entrepreneurship** subjects? *

   o Yes

   o No

8. Have you undertaken **Business Communication Accounting** subjects? *

   o Yes

   o No

Below are a number of statements regarding corruptive behavior that happen among university student. Please read and indicate to what extent you are tolerance or intolerance with each statement in the following scale and give the checklist in the column that yoy choose.

1 = *Highly intolerance,* 2 = *Intolerance,* 3 = *Tolerance,* 4 = *Highly tolerance*

Part A.		1 *Highly Tolerance*	2 T*olerance*	3 *Intolerance*	4 *Highly Intolerance*
1.	Turning in work done by someone else as one's own.				
2.	Turning in a paper copied from another student.				
3.	Turning in a paper obtained in large part from a term paper "mill" or website that did not charge for this information.				
4.	Writing or providing a paper for another student.				

Part A.	1 *Highly Tolerance*	2 *Tolerance*	3 *Intolerance*	4 *Highly Intolerance*
5.	Altering a graded test and submitting it for additional credit.				
6.	Not collaborating in a team assignment.				

Part B.	1 *Highly Tolerance*	2 *Tolerance*	3 *Intolerance*	4 *Highly Intolerance*
7.	Using a false excuse to obtain an extension on a due date.				
8.	Falsified medical certificate to get permission of leaving class				
9.	Using a false excuse to get lecturer's permission letter to fulfil 75% presence requirement.				

Part C.		1 *Highly Tolerance*	2 **T**o*lerance*	3 *Intolerance*	4 *Highly Intolerance*
10.	Working on an individual assignment with others.				
11.	Receiving unpermitted help on an assignment.				
12.	Providing a graded assignment to another student to submit.				
13.	Sharing an assignment with others to use as an example.				
14.	Getting questions/answers from someone who has taken test.				
15.	Helping someone else cheat on test.				

Part D.		1 *Highly Tolerance*	2 Tolerance	3 *Intolerance*	4 *Highly Intolerance*
16.	Copying a friend's computer program.				
17	Copying on test from another without their knowledge.				

Part E.		1 *Highly Tolerance*	2 *Tolerance*	3 *Intolerance*	4 *Highly Intolerance*
19.	Using unpermitted crib notes (cheat notes) during a test.				
20.	Cheating on a test in another way.				
21.	Cheating on a written assignment in another way.				

Part F.		1 *Highly Tolerance*	2 *Tolerance*	3 *Intolerance*	4 *Highly Intolerance*
22.	Fabricating / falsifying a bibliography.				
23.	Copying a few sentences of material from an internet source without footnoting them in a paper.				
24.	Copying material word for word from a written source.				

Appendix 2: Academic Performance in Religion and Ethics Subject

No	Religion Subject		Ethics Subject					
	Islam for Scholar	Islam Rahmatan Lil 'Alamin	Audit 1	Audit 2	Business & Professional Ethics	Business Communication Accounting	State Philosophy & Civic Education	Sharia Entrepreneurship
1	3.5	3.5	3.25	3.25	3.5	3.5	3.75	4
2	4	4	2.5	2.5	4	3.5	4	4
3	3.75	4	4	4	4	3.75	4	4
4	3.5	4	2	2	4	3.5	4	3.25
5	3.75	4	3.5	3.5	4	3.5	4	4
6	3.5	3.75	3	3	4	3.75	3.75	4
7	4	4	2.75	2.75	4	3.75	4	4
8	3.75	4	4	4	4	4	4	4
9	3.75	3.75	2.75	2.75	4	3.5	4	3.5
10	4	4	3.25	3.5	4	4	4	4
11	4	4	4	4	4	4	4	3.25
12	4	3.75	3.5	3.5	4	4	4	4
13	4	3.25	3.5	3.5	4	4	4	4
14	3.75	4	3.75	3.75	4	3.5	4	3.5
15	4	4	3.75	3.75	4	4	4	4
16	3.75	4	3.5	3.5	4	2.25	3.25	3.5
17	3.5	3.5	3.25	3.25	4	4	3.25	3.25
18	3.75	3.75	2	2	3.5	4	4	3.75
19	4	4	3.25	3.25	4	4	4	3.75
20	3.75	4	3.5	3.5	4	4	4	3.5
21	4	3.75	2.75	2.75	4	4	2.5	3
22	3.5	3	3.5	3.5	3.5	4	4	4
23	3.75	3.5	2	2	4	2.75	3.75	3.5
24	3.75	4	3.25	2.25	4	3	4	4
25	4	4	4	4	3.75	3.25	3.75	3.75
26	4	4	3.25	3.25	3.75	2.75	3.75	4
27	3.5	3.25	3.75	3.75	3.75	3.25	3.75	2.75

No	Religion Subject		Ethics Subject					
	Islam for Scholar	Islam Rahmatan Lil 'Alamin	Audit 1	Audit 2	Business & Professional Ethics	Business Communication Accounting	State Philosophy & Civic Education	Sharia Entrepreneurship
28	4	4	4	4	4	4	4	4
29	3.75	4	4	4	4	3.25	4	4
30	3.75	4	4	4	4	3	4	4
31	4	1	3	3	4	3	4	3.75
32	3.5	3.5	4	4	3.25	2.5	3.75	2.75
33	3	2.75	3.25	3.25	4	3	4	4
34	3	3.75	3.25	3.25	4	3.25	4	3.75
35	3.5	3.5	3.5	3.5	3.25	2.5	3.75	2.75
36	4	4	3	3	4	4	2.75	3.5
37	4	4	3.75	3.75	4	4	4	3
38	4	4	3.5	3.5	4	4	3.5	3.25
39	3.25	4	3.75	3.75	4	3.75	3.75	4
40	3.5	3.5	4	4	4	4	3.25	3
41	4	4	3.25	3.25	4	3.75	3.25	4
42	4	4	3.5	3.5	4	3.5	3.5	3.5
43	4	4	3.5	3.5	4	4	4	4
44	3.75	4	4	4	4	3.75	3.75	2.75
45	3.75	3.5	3.75	3.75	4	3.5	3.75	3
46	3.5	3.5	3.5	3.5	3.75	2.5	4	2.5
47	3.75	3.5	4	4	4	3.5	3.75	3
48	3.75	3.75	2.75	2.75	3.75	3.75	3	2.5
49	4	4	3.5	3.5	4	4	4	4
50	4	4	3.25	2.25	4	4	4	4
51	3.75	3.75	4	4	4	4	4	4
52	4	4	4	4	4	4	4	4
53	3.5	3.75	4	4	4	3.25	4	3.5
54	3.25	4	2.25	2.25	4	3.75	4	4
55	3.25	4	4	4	4	4	4	4
56	3.5	4	3.75	3.75	3.75	4	4	3.75
57	4	3.75	3.5	3.5	3.5	4	4	2.75
58	4	4	3	3	4	3.75	3	3.5
59	3.25	4	2.5	2.5	3.75	4	3.5	3.5

No	Religion Subject		Ethics Subject					
	Islam for Scholar	Islam Rahmatan Lil 'Alamin	Audit 1	Audit 2	Business & Professional Ethics	Business Communication Accounting	State Philosophy & Civic Education	Sharia Entrepreneurship
60	4	4	3	3	3.75	4	3.5	3
61	4	3.5	4	4	4	4	4	3.75
62	4	3.75	3.5	3.5	4	4	3.5	4
63	4	4	3.75	3.75	4	3.75	3.75	4
64	3.5	3.5	4	4	4	4	3.75	4
65	3.5	4	3.25	3.25	2.5	3.25	3.75	3.5
66	4	4	3.5	3.5	4	4	4	4
67	3.75	4	4	4	4	4	3.5	3
68	4	4	2.5	2.25	3.5	3.75	4	3
69	4	3.25	4	4	4	3.5	4	3
70	3.75	4	2.75	2.75	4	4	4	3
71	3.75	3.75	2.75	2.75	4	4	2.75	2.75
72	4	3.75	3.5	3.5	3.5	4	2.75	4
73	3.5	3.5	4	4	3	2	3.25	2.5
74	4	2.75	3.25	3.25	4	3.25	2.5	4
75	4	3.75	2.75	3.25	3.25	3.75	3.25	4
76	3.25	3.25	2.25	2.25	3	1.75	3.25	3
77	3.25	3.75	3.5	3.5	3.75	4	2.75	4
78	3.75	3.75	2	2	4	3.5	2	2.75
79	4	4	3.5	3.5	4	3.75	4	4
80	3.5	4	3	3	4	3.5	3.75	3.75
81	4	3.5	3	3	4	3.75	3.25	3
82	4	4	3.5	3.5	4	3.75	4	4
83	3.75	3.75	4	4	3.5	3.75	3.75	3.25
84	4	4	3.5	3.5	4	4	3.75	4
85	3.75	3.75	4	4	3.5	3.75	3.5	3
86	3.25	3.5	3.5	3.5	3.5	3.75	4	3.75
87	3.5	4	3	3	4	3.75	3.25	3.5
88	3	3.5	2.25	3.25	3.5	3.75	4	2.25
89	3.75	3.75	4	4	4	4	4	4
90	4	3.75	3.5	3.5	4	4	4	4
91	3.5	3.75	3.25	3.25	4	4	3.5	4

No	Religion Subject		Ethics Subject					
	Islam for Scholar	Islam Rahmatan Lil 'Alamin	Audit 1	Audit 2	Business & Professional Ethics	Business Communication Accounting	State Philosophy & Civic Education	Sharia Entrepreneurship
92	3.75	4	3	3	4	4	4	4
93	3.75	4	3.25	3.25	4	4	3.75	4
94	3.5	4	2.75	2.75	4	3.75	3	4
95	3.75	3.5	4	4	3.25	3.5	3.5	3
96	2.5	3.25	2.75	2.75	3.75	4	3.25	4
97	4	4	2.25	2.25	4	3.75	3.25	3
98	4	4	3.75	3.75	3.5	4	3.5	3.5
99	3.75	3	1.75	3.25	3.5	4	3.5	3
100	4	4	3.75	4	4	4	3.5	4
101	3.5	3.25	3.75	3.75	4	4	3.5	3
102	4	4	2.75	2.75	4	4	3.5	3.5
103	4	4	3.75	3.75	4	4	4	4
104	4	4	3.5	3.5	4	4	3.75	3.75
105	3.75	3.25	3.75	3.75	4	4	3.75	4
106	4	4	3	3.5	4	4	3.75	4
107	4	4	3.5	3.5	4	4	4	4
108	3.25	4	3.5	3.5	4	4	3.75	3.75
109	3.75	2.75	3.25	3.25	4	4	3.75	4
110	3.75	4	2.75	2.75	4	4	3.5	3.75
111	3.5	3.75	3.75	3.75	4	3.5	4	3.5
112	3.75	3	3.5	3.5	4	4	3.75	3
113	3.25	4	2	2	3.75	4	3.75	4
114	3.75	3.75	3.5	3.5	4	4	4	4
115	3	3.5	3	3	4	4	3	2.5
116	4	3.25	3.5	3.5	4	3.5	4	4
117	3.5	3.5	4	4	3.5	3.75	3.75	3.25
118	3.75	4	2	2	4	3.75	3.5	3
119	4	4	3.5	3.5	4	3	3.75	3.75
120	4	4	3.5	3.5	4	3	3.75	3.5
121	4	4	2.75	2.75	4	3.5	4	4
122	4	3	4	4	4	3.5	4	4
123	3.5	3.5	3.75	3.75	4	4	4	3.25

No	Religion Subject		Ethics Subject					
	Islam for Scholar	Islam Rahmatan Lil 'Alamin	Audit 1	Audit 2	Business & Professional Ethics	Business Communication Accounting	State Philosophy & Civic Education	Sharia Entrepreneurship
124	4	4	3.75	3.75	4	3	3.75	4
125	4	4	2.25	3.25	3.75	3.5	3.5	2.75
126	4	3.75	3.5	3.5	4	3.75	3.25	4
127	4	4	3.5	3.5	4	3.75	4	4
128	3.5	3.5	3.5	3.5	3.25	1.25	3.25	3.25
129	4	4	3	3	3.75	3.75	4	3.75
130	3.25	3.25	3.5	3.5	2.75	2.5	3.5	2.75

Appendix 3: Corruptive Behavior Perceives

No	Quest. A					Quest. B			Quest. C							Quest. D		Quest. E			Quest. F			
	1	2	3	4	5	1	2	3	1	2	3	4	5	6	7	1	2	1	2	3	1	2	3	4
1	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
2	4	3	3	4	4	4	4	4	2	3	3	3	2	2	4	4	4	4	4	3	4	4	4	3
3	4	3	3	3	3	3	4	4	2	3	3	3	2	2	3	3	3	3	3	3	3	3	3	3
4	1	3	2	2	1	1	1	2	3	1	3	3	3	3	3	1	1	2	1	2	1	1	2	3
5	4	3	3	3	3	3	4	4	3	3	3	3	3	2	4	4	4	4	4	4	4	4	4	4
6	4	4	4	4	4	4	4	4	2	3	3	2	2	3	4	4	4	4	3	3	4	4	4	4
7	3	3	3	4	4	4	4	4	3	3	4	2	2	3	2	4	4	3	2	3	4	4	4	4
8	1	1	1	1	1	1	1	1	1	1	1	1	2	2	1	1	1	1	1	1	1	1	1	1
9	4	3	3	4	4	3	3	3	4	3	3	3	2	3	4	4	4	3	3	3	3	3	3	3
10	3	3	3	3	3	3	3	3	3	2	3	3	2	2	3	3	3	3	3	3	3	3	2	3
11	1	3	1	1	1	1	1	1	4	1	1	4	4	4	4	1	1	1	3	1	1	1	1	1
12	4	3	3	3	3	3	2	2	2	4	3	3	3	2	3	3	3	3	4	3	3	4	3	3
13	3	4	3	3	4	4	4	4	2	4	4	4	2	3	4	4	4	4	4	4	3	4	3	4
14	4	4	4	4	3	4	3	3	1	3	4	4	2	3	3	4	3	4	4	4	4	2	3	3
15	1	2	3	1	2	3	1	1	3	2	1	3	3	2	1	1	1	2	2	2	2	1	3	3
16	4	3	4	3	3	4	4	4	3	4	4	3	2	2	4	4	4	4	3	3	4	3	3	3
17	4	2	2	2	4	2	4	2	2	2	2	2	2	2	2	4	3	2	2	2	4	4	4	4
18	3	2	2	3	3	1	2	4	2	2	3	4	4	2	3	4	1	1	1	2	4	4	2	2
19	3	3	3	4	3	3	3	3	2	3	3	3	2	2	3	3	3	3	3	3	3	3	2	3
20	4	4	3	3	4	4	4	3	3	3	3	3	4	3	4	4	4	4	3	3	3	3	3	3
21	2	2	4	1	3	1	1	3	3	3	3	3	2	2	2	3	3	3	3	1	3	1	3	2
22	4	3	4	4	4	4	4	4	3	3	3	4	2	4	4	4	4	4	4	4	4	4	4	3
23	3	3	3	2	2	3	3	3	2	3	3	2	2	2	3	3	3	1	1	1	3	2	3	1
24	4	4	2	4	4	3	4	4	1	4	4	4	4	4	4	2	4	4	3	4	3	4	4	4
25	4	3	3	3	4	4	4	4	2	2	3	3	2	2	3	3	4	3	3	3	4	4	4	4
26	4	3	3	4	4	4	3	4	3	3	3	3	2	3	4	4	4	4	4	4	3	3	3	3
27	1	3	1	1	1	1	1	1	2	1	1	1	2	3	3	1	1	3	3	2	1	1	1	1
28	4	4	3	4	3	3	4	4	4	4	4	4	3	3	4	4	4	4	4	4	4	4	4	4
29	3	3	2	4	3	4	4	4	2	4	4	2	1	1	4	4	4	4	3	3	4	4	4	4
30	4	4	4	4	4	4	4	4	2	3	4	4	2	3	4	4	4	4	4	4	4	4	4	4
31	4	4	4	4	4	3	3	4	3	3	4	4	4	3	4	4	4	4	4	4	4	4	4	4
32	4	2	4	4	4	4	4	4	2	2	3	2	2	2	2	2	4	2	2	2	4	4	4	4
33	3	3	2	2	4	4	4	4	3	4	3	4	4	3	3	3	3	4	4	4	4	4	3	3
34	3	2	2	3	3	3	3	3	2	2	2	2	2	2	2	3	3	3	2	2	3	3	2	3

No	Quest. A					Quest. B			Quest. C							Quest. D		Quest. E			Quest. F			
	1	2	3	4	5	1	2	3	1	2	3	4	5	6	7	1	2	1	2	3	1	2	3	4
35	2	1	2	1	3	1	2	1	2	2	1	2	2	1	1	3	1	1	1	3	3	1	3	1
36	4	3	3	4	4	4	4	4	2	3	4	3	2	3	3	3	3	4	4	4	4	4	4	4
37	3	3	3	4	4	3	3	3	3	3	3	3	4	3	3	3	3	3	3	4	3	4	3	3
38	3	2	3	4	3	3	4	3	3	3	3	3	2	2	2	3	3	3	3	2	3	3	2	3
39	4	4	4	4	4	4	4	4	2	3	2	3	2	2	2	4	4	4	4	4	3	2	2	4
40	3	2	2	2	4	3	4	3	2	3	3	2	2	2	3	2	2	2	2	2	3	4	4	4
41	4	4	3	3	3	3	3	3	2	3	3	3	2	2	4	4	4	4	4	3	3	3	3	4
42	4	4	4	4	4	4	4	4	2	3	4	3	2	2	3	4	4	4	4	4	4	4	4	2
43	4	4	4	4	4	4	3	4	3	4	4	4	4	4	4	3	3	4	4	4	4	4	4	3
44	4	3	3	4	4	4	4	4	2	3	3	4	3	3	4	4	4	3	3	3	4	4	4	4
45	4	4	3	4	4	4	4	4	2	3	3	3	2	3	3	3	3	3	3	3	4	4	4	4
46	4	3	3	4	4	4	3	4	3	4	3	3	3	3	4	4	3	4	3	3	4	4	4	3
47	4	3	3	3	4	4	4	4	2	4	4	2	2	4	3	3	4	4	3	4	4	4	4	4
48	1	3	2	3	4	3	1	2	2	3	4	3	3	2	2	4	4	2	1	2	1	4	2	1
49	4	3	2	4	4	4	4	4	3	3	3	3	3	3	3	3	3	4	4	4	4	4	3	3
50	4	3	4	4	4	4	4	3	2	3	3	4	2	3	4	4	3	3	4	4	4	4	3	3
51	4	4	3	3	3	4	4	4	3	3	4	3	2	2	4	3	3	4	4	4	4	4	4	4
52	4	3	3	3	4	4	4	4	2	4	3	3	3	2	3	2	4	3	3	2	4	3	3	4
53	3	3	3	3	4	3	4	4	3	3	3	4	3	3	4	3	3	3	3	3	4	4	4	4
54	4	4	4	4	4	4	4	4	3	3	4	4	3	3	4	4	4	4	4	4	4	4	4	4
55	4	3	3	4	4	4	4	4	3	3	3	3	3	3	4	4	4	4	4	4	4	4	4	4
56	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
57	4	3	3	3	4	4	4	4	2	4	4	2	2	2	4	4	4	4	4	4	4	3	3	3
58	4	3	3	4	4	4	4	4	2	2	2	3	2	2	2	4	4	3	3	4	4	4	4	4
59	4	4	2	4	1	3	4	2	4	3	4	3	2	3	3	3	3	3	3	3	3	3	2	3
60	4	3	2	3	3	4	4	4	3	4	3	3	3	3	3	4	3	3	3	3	4	4	3	3
61	4	3	3	3	4	4	4	3	2	2	3	2	2	2	3	3	3	2	2	2	3	3	3	3
62	4	3	3	4	4	4	4	4	2	4	4	4	3	3	4	4	4	4	4	4	4	4	3	4
63	3	3	3	2	3	2	2	2	2	3	3	3	2	1	3	2	2	2	2	2	3	3	3	3
64	3	3	4	4	3	3	3	3	2	2	2	3	2	2	3	3	3	3	3	2	4	4	4	4
65	3	3	3	2	3	3	3	3	3	3	2	3	3	1	3	3	3	2	3	1	2	3	3	3
66	4	3	2	4	4	4	4	4	2	4	3	3	2	3	3	4	4	4	4	4	4	4	4	3
67	3	2	3	2	4	2	4	4	2	3	3	3	2	1	4	3	2	4	4	4	4	4	4	4
68	3	3	2	3	3	3	1	2	2	3	3	2	2	3	2	3	2	2	2	2	3	3	3	2
69	4	3	3	3	4	3	4	4	3	3	3	3	2	3	3	4	4	4	4	3	3	3	3	4
70	3	2	2	2	3	3	3	3	2	2	3	2	2	2	2	3	3	3	3	2	3	3	2	3

No	Quest. A					Quest. B			Quest. C							Quest. D		Quest. E			Quest. F			
	1	2	3	4	5	1	2	3	1	2	3	4	5	6	7	1	2	1	2	3	1	2	3	4
71	4	3	3	3	4	1	2	4	2	3	3	3	2	2	4	2	4	4	2	3	1	1	2	3
72	4	3	3	4	4	4	4	4	3	3	4	3	2	2	3	4	4	3	4	3	4	4	3	4
73	3	4	3	2	3	2	2	1	2	3	2	3	3	3	2	2	3	2	2	2	3	3	4	3
74	3	3	3	2	4	2	3	2	3	3	2	4	1	2	3	3	3	4	3	3	4	4	4	4
75	4	3	4	4	4	4	4	4	3	3	4	4	2	2	3	4	4	4	4	3	4	3	4	4
76	1	3	2	3	2	2	2	2	2	4	2	2	2	2	2	2	2	2	2	2	3	2	4	4
77	1	3	2	1	2	1	1	1	4	2	2	3	4	2	3	1	1	1	1	3	1	1	1	2
78	4	2	3	4	4	4	4	3	2	3	3	3	2	3	4	4	4	4	4	4	4	4	3	4
79	4	4	4	4	4	3	4	4	3	3	2	4	3	3	3	4	4	4	4	4	4	4	4	4
80	1	1	1	2	2	1	1	1	3	1	1	2	3	1	3	1	1	3	3	3	1	1	1	1
81	4	4	4	3	4	4	4	4	5	4	4	3	2	2	4	4	4	4	4	4	4	4	3	4
82	4	3	3	4	3	3	3	2	2	4	2	2	1	2	3	4	4	4	4	3	4	2	3	4
83	3	1	2	2	3	3	3	3	1	1	2	2	2	2	2	2	3	2	2	2	3	3	3	2
84	4	3	4	4	4	4	4	4	2	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
85	4	4	3	3	3	3	4	4	2	3	3	2	2	2	3	3	3	3	3	3	3	3	3	3
86	3	3	4	2	3	4	3	2	3	3	2	4	4	4	3	3	4	3	3	4	3	2	4	3
87	4	2	4	4	4	4	4	4	2	2	3	3	2	4	3	4	4	4	4	4	4	3	4	4
88	4	3	2	2	4	2	2	4	2	3	4	3	1	2	4	3	1	4	2	1	1	4	2	2
89	3	3	3	4	4	3	4	3	2	3	3	3	3	3	3	4	4	4	4	4	3	3	3	3
90	3	3	2	3	3	4	4	4	2	3	4	2	2	2	4	4	4	4	4	4	4	4	2	3
91	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
92	4	4	4	4	4	4	4	3	2	3	4	4	2	3	4	4	4	4	4	3	4	4	4	4
93	4	4	4	4	4	4	4	4	4	4	4	3	3	3	4	4	4	4	4	4	4	4	4	4
94	3	2	3	3	3	3	3	2	2	2	2	2	2	2	2	4	4	2	2	2	4	3	4	3
95	4	4	4	4	3	4	4	3	3	3	4	3	3	2	3	4	4	3	3	3	4	4	3	4
96	4	3	2	4	4	4	4	4	3	3	4	2	2	3	3	4	4	4	3	3	3	4	3	4
97	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
98	3	3	4	4	4	4	4	3	4	3	4	4	3	4	4	4	4	4	4	4	4	4	4	4
99	3	3	3	2	4	3	2	2	2	3	3	3	2	2	3	4	3	3	3	2	2	2	3	2
100	4	3	3	3	4	4	4	4	3	3	4	3	3	2	4	3	4	4	3	3	4	4	3	3
101	3	3	3	3	3	3	3	3	2	3	3	3	2	3	3	3	3	3	3	3	3	3	3	3
102	2	3	3	4	4	4	4	4	2	2	3	3	2	3	3	3	3	3	3	3	3	3	3	3
103	3	3	3	3	4	3	3	3	1	4	3	3	3	2	4	2	4	4	4	4	3	3	3	3
104	4	4	4	4	4	4	4	4	3	4	3	4	2	3	4	4	4	4	4	4	4	4	3	4
105	4	4	4	4	4	4	4	4	2	4	4	3	3	4	4	4	4	4	4	4	4	4	4	4
106	4	4	4	4	4	4	4	4	4	4	4	4	3	4	4	4	4	4	4	4	4	4	4	4

No	Quest. A					Quest. B			Quest. C							Quest. D		Quest. E			Quest. F			
	1	2	3	4	5	1	2	3	1	2	3	4	5	6	7	1	2	1	2	3	1	2	3	4
107	3	3	3	3	3	3	4	4	2	3	2	3	3	3	3	3	3	3	3	3	3	3	4	4
108	4	3	3	4	4	3	3	4	3	4	3	3	3	3	4	4	3	3	4	3	3	4	4	3
109	3	2	3	3	2	3	3	2	2	3	3	3	2	2	3	3	3	3	3	3	3	3	2	3
110	4	4	3	4	3	4	4	4	2	4	4	3	3	4	4	4	4	4	4	4	4	4	3	4
111	2	2	2	2	2	1	1	1	3	2	2	2	3	2	2	2	2	2	2	2	1	1	1	2
112	4	4	3	4	4	4	4	4	3	4	3	3	2	1	4	3	4	4	4	2	4	4	2	2
113	4	2	2	3	2	3	2	2	2	3	2	2	2	2	2	3	3	2	2	2	3	3	2	3
114	3	2	3	3	3	2	3	3	2	2	2	2	2	3	4	2	4	4	4	2	3	3	3	4
115	3	3	3	3	3	3	3	2	2	3	3	2	2	3	3	3	4	3	3	2	3	3	3	2
116	4	3	3	3	4	4	4	4	2	3	3	3	2	3	3	3	3	3	3	3	4	4	3	3
117	1	2	2	1	1	2	2	3	1	3	1	1	2	4	3	2	1	3	3	3	2	1	2	2
118	3	2	3	4	2	4	2	2	2	3	4	3	3	3	4	4	4	2	3	4	2	4	2	3
119	4	3	4	4	4	4	4	4	2	3	4	4	3	3	3	3	4	4	4	4	4	3	3	4
120	4	3	3	3	4	3	3	3	3	3	3	2	2	2	3	4	4	4	4	4	4	4	3	4
121	3	2	2	2	3	3	3	3	2	2	3	2	2	2	3	3	3	3	3	2	3	3	3	2
122	4	4	4	3	4	4	4	4	3	4	4	4	3	4	4	4	4	4	4	4	4	4	4	4
123	4	2	2	4	4	2	2	2	2	3	3	4	4	2	2	4	4	3	2	3	4	4	2	2
124	4	4	4	4	4	4	4	4	2	4	4	2	2	2	4	4	4	4	4	4	4	4	4	4
125	3	3	4	4	4	3	4	4	1	4	2	2	2	1	4	3	3	4	2	2	2	2	2	2
126	4	1	2	3	4	4	4	3	1	3	3	3	2	2	2	2	2	4	4	3	3	3	3	3
127	2	2	1	2	4	4	4	2	1	2	2	3	2	2	2	2	2	2	2	2	2	2	2	2
128	2	3	2	3	3	2	2	2	2	3	2	3	1	2	2	3	4	2	2	2	3	3	3	3
129	2	4	2	4	3	4	4	3	3	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3
130	3	2	2	2	3	2	3	2	2	2	2	2	2	2	2	3	3	3	3	2	2	3	2	3

Appendix 4: Weighted Average Academic Performance in Religion and Ethics Subject and Corruptive Behavior Perceives

No	Weighted Average Academic Performance in Religion Subject	Weighted Average Academic Performance in Ethics Subject	Corruptive Behavior Perceives
1	3.50	3.50	3.00
2	4.00	3.34	3.46
3	3.88	3.95	3.00
4	3.75	3.06	1.92
5	3.88	3.72	3.50
6	3.63	3.55	3.54
7	4.00	3.48	3.33
8	3.88	4.00	1.08
9	3.75	3.38	3.25
10	4.00	3.77	2.83
11	4.00	3.91	1.79
12	3.88	3.81	3.00
13	3.63	3.81	3.58
14	3.88	3.75	3.33
15	4.00	3.91	1.92
16	3.88	3.33	3.46
17	3.50	3.53	2.71
18	3.75	3.13	2.54
19	4.00	3.69	2.88
20	3.88	3.75	3.46
21	3.88	3.22	2.38
22	3.25	3.72	3.71
23	3.63	2.92	2.38
24	3.88	3.34	3.58
25	4.00	3.75	3.25
26	4.00	3.41	3.42
27	3.38	3.53	1.54
28	4.00	4.00	3.79
29	3.88	3.86	3.29
30	3.88	3.81	3.75
31	2.50	3.41	3.79
32	3.50	3.39	3.04
33	2.88	3.53	3.42
34	3.38	3.55	2.50

No	Weighted Average Academic Performance in Religion Subject	Weighted Average Academic Performance in Ethics Subject	Corruptive Behavior Perceives
35	3.50	3.20	1.71
36	4.00	3.41	3.50
37	4.00	3.78	3.21
38	4.00	3.66	2.83
39	3.63	3.83	3.29
40	3.50	3.78	2.71
41	4.00	3.58	3.21
42	4.00	3.59	3.54
43	4.00	3.81	3.79
44	3.88	3.77	3.54
45	3.63	3.66	3.38
46	3.50	3.30	3.50
47	3.63	3.75	3.50
48	3.75	3.13	2.46
49	4.00	3.81	3.42
50	4.00	3.53	3.46
51	3.75	4.00	3.50
52	4.00	4.00	3.21
53	3.63	3.80	3.38
54	3.63	3.30	3.83
55	3.63	4.00	3.67
56	3.75	3.83	4.00
57	3.88	3.56	3.42
58	4.00	3.39	3.29
59	3.63	3.27	3.00
60	4.00	3.39	3.29
61	3.75	3.97	2.83
62	3.88	3.75	3.71
63	4.00	3.83	2.46
64	3.50	3.97	3.00
65	3.75	3.20	2.67
66	4.00	3.81	3.50
67	3.88	3.81	3.13
68	4.00	3.13	2.46
69	3.63	3.78	3.33
70	3.88	3.41	2.54
71	3.75	3.22	2.71
72	3.88	3.56	3.46

No	Weighted Average Academic Performance in Religion Subject	Weighted Average Academic Performance in Ethics Subject	Corruptive Behavior Perceives
73	3.50	3.16	2.58
74	3.38	3.39	3.00
75	3.88	3.34	3.58
76	3.25	2.52	2.33
77	3.50	3.61	1.83
78	3.75	2.75	3.46
79	4.00	3.77	3.67
80	3.75	3.47	1.63
81	3.75	3.36	3.58
82	4.00	3.77	3.04
83	3.75	3.73	2.25
84	4.00	3.78	3.88
85	3.75	3.67	3.00
86	3.38	3.64	3.17
87	3.75	3.42	3.50
88	3.25	3.17	2.58
89	3.75	4.00	3.29
90	3.88	3.81	3.25
91	3.63	3.66	4.00
92	3.88	3.63	3.67
93	3.88	3.69	3.88
94	3.75	3.36	2.67
95	3.63	3.58	3.42
96	2.88	3.39	3.38
97	4.00	3.08	3.33
98	4.00	3.69	3.79
99	3.38	3.16	2.67
100	4.00	3.89	3.42
101	3.38	3.72	2.92
102	4.00	3.41	3.04
103	4.00	3.91	3.13
104	4.00	3.75	3.75
105	3.50	3.88	3.83
106	4.00	3.69	3.96
107	4.00	3.81	3.08
108	3.63	3.75	3.42
109	3.25	3.69	2.71
110	3.88	3.44	3.71

No	Weighted Average Academic Performance in Religion Subject	Weighted Average Academic Performance in Ethics Subject	Corruptive Behavior Perceives
111	3.63	3.75	1.83
112	3.38	3.66	3.33
113	3.63	3.17	2.42
114	3.75	3.81	2.83
115	3.25	3.31	2.79
116	3.63	3.72	3.21
117	3.50	3.73	2.00
118	3.88	3.02	3.00
119	4.00	3.56	3.58
120	4.00	3.53	3.29
121	4.00	3.44	2.58
122	3.50	3.91	3.88
123	3.50	3.81	2.92
124	4.00	3.69	3.67
125	4.00	3.17	2.79
126	3.88	3.67	2.83
127	4.00	3.77	2.21
128	3.50	2.97	2.46
129	4.00	3.50	3.29
130	3.25	3.08	2.38