ACCOUNTING STUDENTS' ACADEMIC MISCONDUCT AS THE CORRUPTIVE BEHAVIOR: WHAT ACADEMIC FACTORS INFLUENCING?

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Abstract

This research was conducted because the consideration of the widespread of students' corruptive behavior in term of academic misconducts. This research examines the impact of students' academic performance on their corruptive behavior perception. The data samples are the accounting students of Economics Faculty of Universitas Islam Indonesia. The corruptive behavior is defined as the academic misconducts that are usually done by students. It is measured by their tolerance perception of the academic misconducts. The academic performance is defined and measured as the students' achievements on the subjects undertaken. These are represented by grade point average (GPA), grade of financial accounting and auditing subjects. A regression analysis is employed to test whether those academic performance have significant impact to the corruptive behavior perception. Based on the analysis, it is found that the GPA and the grade of financial accounting subjects have a positive and significant impact on the corruptive behavior perception. It is suggested that the better performance achieved by students on GPA and these subjects, the better their perception of corruptive behavior. However, this research does not prove that the grades of auditing subjects have a significant impact on the corruptive behavior perceive.

Keywords: *academic misconduct, academic performance, corruptive behavior*

Abstrak

Penelitian ini dilakukan berkaitan dengan semakin meluasnya perilaku koruptif mahasiswa dalam bentuk kecurangan akademik. Penelitian ini menguji dampak kinerja akademik mahasiswa terhadap persepsi mereka terhadap perilaku koruptiv. Data sampel yang digunakan dalam penelitian ini adalah mahasiswa jurusan akuntansi Fakultas Ekonomi Universitas Islam Indonesia. Perilaku koruptiv yang dimaksud adalah kecurangan akademik yang biasa dilakukan oleh mahasiswa. Variabel perilaku koruptiv diukur dengan persepsi mahasiswa terhadap tingkat toleransi terhadap kecurangan akademik. Kinerja akademik diukur dengan rata-rata nilai mata kuliah yang telah ditempuh, yaitu indeks prestasi komulatif, nilai mata kuliah akuntansi keuangan dan pengauditan. Analisis regresi digunakan untuk melihat apakah kinerja akademik di atas berpengaruh terhadap persepsi perilaku koruptiv mahasiswa. Penelitian ini menyimpulkan bahwa kinerja akademik mahasiswa dalam indeks prestasi komulativ dan mata kuliah akuntansi keuangan berdampak positif dan signifikan terhadap persepsi perilaku koruptiv.

Di sisi lain, kinerja akademik dalam mata kuliah pengauditan tidak terbukti berpengaruh signifikan terhadap persepsi perilaku koruptiv mahasiswa.

Kata kunci: *academic misconduct, academic performance, corruptive behavior*

1. Introduction

Corruptive behavior is not only conducted in bureaucracy by state officers but also by students in the form of academic misconduct. Research that studied academic had been conducted by scholars over the last decades. Some of those research found that the academic misconduct tends to grow up, and unfortunately, this represents a serious problem because this were conducted by business students. Therefore, administrators, instructors, business schools, and the students have to pay serious attention. McCabe (2006) studied almost 50,000 undergraduate students, and it was concluded that 70 % of those students admitted to having involved in some kind of misconduct. Moreover, Teixeira and Rocha (2006) concluded that academic misconduct conducted by undergraduate Economics and Business students was very high. Almost 62 % of business

students in Portugal and 94 % in Romania were involved in doing of academic cheatings.

The phenomenon of students' corruptive behavior has been growing up and it could bear an epidemic. This phenomenon might be damaging the universities, companies and society in general; in the reason of that these students will occupy the country's future decision makers. The future of ethical business practices are likely be influenced by the students' beliefs and practices concerning academic integrity. Unethical business practice and business scandals, in general, and academic misconduct, in particular, have also grownup due to the publication of ethical scandals in the academia as well as in business. Corporate frauds such as Enron, Toshiba and other scandals involving successively mediated CEOs from different companies. Such of those cases were related to the existence of

Business Schools, which are expected to educate and graduate professional and highly commit business practitioners (Freire, 2014). It cannot be denied that the process of business students in achieving their academics' value represented by grade in subjects will color the future of their behavior in taking business decision.

The future of a country's wealth and global competitiveness are laid on the quality of its educational system. Academic misconduct and dishonesty degrade the quality of education and become the enemy against the education goals. The goals of education system particularly business schools are not only graduating innovative and able professionals but also business practitioners that are high responsible and respectful citizens. Business School administrators have to concern to those phenomenon for countering the declining of education quality that are undermining a country's competitiveness. In the business lectures' point of view, students

academic misconduct constitutes a serious barrier to gain main purpose of their lecture, which is to educate students to be critical thinkers (Allen et al., 2005) and to be prepared for facing the global business world (Abraham and Karns, 2009). For companies who recruit the business student graduates, hiring them who involved in academic misconduct is an erroneous decision yet. Moreover, academic misconduct will be more serious problem for a nation. These are the consequences of lack moral beliefs and values for the whole of society.

Higher educational institutions which are conducting business schools have to have a better understanding how their students think and determining the main influences in their decision to commit academic misconduct. It might allow discouraging such behavior and ensuring academic integrity of the students. Revealing what the main determining factors in academic misconduct is possible to rationalize some of the behaviors and create the

academic integrity policies. Finally it could result an impact on several domains, universities, companies and society. In these sense, this research is conducted to reveal what factor affecting the students' corruptive behavior perception. The research object is the students of accounting department of Universitas Islam Indonesia Yogyakarta.

2. Literatur Review

2.1 Corruptive Behavior

Waldman (1974) as cited in Dion (2010) corruption might be defined and involved the elements of: a government officer, who breaks regulations in applying his authority, position, or power, and therefore result in, undermining legal norm in his or her country. The corruption activity is commonly conducted in secret and to gain for personal wealth or social position or in advancement of family, friends, ethnic or religious groups. An outside party is usually involved in collusive forms of corruption. However, many cases also proved that the main agent of corruption is not

always an officer who works in governmental organization. It cannot be denied that corruption is always damaging to the society regardless who are the actor. Magnouloux (2006) explained that the corruption in the long term will degrade the level of trust between people in the society. Finally it endangers the stability of the distribution of social welfare and discourages the achievement of national goals.

Moral behavior corruption might be conducted by an organization/company as an ethical dilemma. It could arise when it has to deal with business leaders in pressuring their employees to select the most profitable method, estimation or course of action, although it is considered as an unethical behavior. It also could arise when the company do not comply the globally accepted regulations, but it adjust and conform themselves to their personal and organizational ethical norms. In both cases, such of the company will face a high risk in the future. It could drive

their company out of business. In the first case, because of the legal pursuits against the company; in the second case, because of the loss of its competitiveness on the globalized markets (Zekos, 2004).

Dion (2004) defined corruptive behavior is identical to corruption of morality that is very possible involves the corruption of practices and customs. The moral corruption is essentially due to the corruption of the rationale and the falsification of the spirit. It is also articulated in the various forms of distorted government. The corruption of the rationale bears unethical parameters, so that such of those unethical behaviors will be perceived as commonly practiced, quite normal or unavoidable.

An old proposition argued that loving too much of money is the starting place of immorality. The reasoned action theory proposed by Ajzen and Fishbein (1980), argues that behavior is determined by intentions. Moreover, intentions depend on the attitude towards the behavior and

subjective norms. Therefore, the behavior in generating money depends on what the intentions drive the effort. Corruptive behavior can be addressed to all of the intentions and effort conducted before money is generated. Arson, blackmail, bribery, bullying, cheating, discrimination, dishonesty, espionage, fraud, incivility, intimidation, kickbacks, lying, misinformation, privacy violations, revenge, sabotage, sexual harassment, substance abuse, theft, threats, whistle blowing, and withholding information (concealment) are some of the examples of corruptive behavior at work offices. Therefore, it is clear that cheating or academic misconducts conducted by students to achieve a well academic performance in order to have future good job and money is categorized as corruptive behavior.

2.2 Academic Misconduct

Academic misconduct as mentioned above is classified as a corruptive behavior. The most intention of students to do academic misconduct is to achieve a good grade

of subjects they are undertaking. Then by having best grade which is the measurement of their academic performance they hope it will be easier to get good job with good salary. Unfortunately, academic cheating or misconduct appears to be related to attitudes toward unethical behaviors in the workplace. It is suggested in some research that students who execute academic misconduct in school are more likely to involve in unethical behaviors at workplace (Nonis and Swift, 2001; Sims, 1993; Stone, 2009). Academic misconduct in school is a likely antecedent to engaging in unethical and corruptive behaviors at work. It may threaten worker career success and pose risks for organizational ethical violations. Research conducted by McCall et al.'s (1988) concluded that betrayal of trust and being too ambitious/playing politics derail the career. Both are closely related to cheating and academic misconduct.

Academic misconduct could be in the form of cheating, plagiarism, and making an inappropriate excuse to obtain a due date extension or permission of leaving class. Some argue that students' academic misconduct is relevant to the culture. A study conducted by William et al. (2014) found that students enrolled in business schools from a collectivist countries such as in the United Arab Emirates perceive that possible cheating behaviors and academic misconduct are not considered as serious matter. They are also significantly more engaged in academic misconduct than those of business students from individualist countries such as in Europe and America. McCabe et al. (2008) reported similar findings in their study. It is concluded that 80 % of the students in Lebanese (i.e., collectivist) were found admitted to academic dishonesty behavior in the past year. Meanwhile when it is compared to U.S students, only 54% of them engaged in academic dishonesty behavior. Additionally, McCabe et al. also revealed that students admitted to

cheating on tests and exams at least once in the past year is about 66% of Lebanese students and 21% of American.

William et al. (2014) includes academic misconduct such as own recognizing of effort completed by somebody else, cooperating in individual assignment with others, getting inappropriate help on an assignment, replication on test from another without their notice, making an inappropriate excuse to obtain due date extension, and cheating on assignment. Meanwhile Freire (2013) defines that academic misconduct might include the following unethical effort such as own recognizing of effort completed by somebody else, having no contributions in a team assignment, copying from other one else answers in a test, employing illegal materials in an assignment, and plagiarizing whole or partially resources in a paper.

2.3 Academic Performance

Academic performance is the measurement of how students succeed in school. Corruptive behavior admitted by students might be motivated to achieve best performance academically. However, it can be argued that academic performance also has reverse relationship to the corruptive behavior. Therefore, it might the academic performance affects students corruptive behavior. Students who achieve better academic performance might less intension in conducting corruptive behavior. It is argued that human with higher intelligence, cleverer, and smarter tend to have better behavior and attitude. Such of those students will avoid conducting academic misconduct like cheating, plagiarism, and making an inappropriate excuse to obtain due date extension or permission of leaving class.

2.4 Hypothesis

Based on the theoretical review above, this study proposes the main hypothesis:

H_1: *Students' academic performance on grade point average (GPA) have*

impact on their corruptive behavior perception.

Ethics are described as the standards of conducts, regulations or norms by which human's action are judged as right or wrong, honest or dishonest, fair or not fair (Kiesso, 2013). Business students, particularly those that are enrolling in accounting department learn ethics in subjects such as financial accounting and auditing. It is important for them to learn and understand ethics in order they are able to practice a sound practice as accountant. Effective financial reporting depends on sound ethical behavior.

A professional accountant has to comply with the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior. Those are as required by The International Federation of Accountants (Spalding and Oddo 2011). The conceptual framework established by IFAC requires a professional accountant to identify,

evaluate, and address threats to compliance with the fundamental principles. Professional accountants are assisted by the conceptual framework approach in complying with the ethical requirements of the code. It also assists them to meet their accountability and responsibility to act in the public interest. It accommodates many variations in situation that generate threats to compliance with the fundamental principles. Moreover, it can discourage an accountant from concluding that a situation is permitted if it is not specifically prohibited.

Ethics is delivered to accounting students in the subjects such as financial accounting, auditing, management accounting, etc. Therefore the level of their understanding in those subjects will affect their corruptive behavior perception. Based on those arguments this study proposes sub-hypothesis:

H₂: Students' academic performance in financial accounting subjects have impact on their corruptive behavior perception.

H₃: Students' academic performance in auditing subjects have impact on their corruptive behavior perception.

3. Research Methods

3.1 Sample

This research focuses on the undergraduate students of accounting department of Universitas Islam Indonesia Yogyakarta. Data obtained are the students who were registered in the year of 2016/2017 with the following criteria: already undertaken the subjects of Introduction to Accounting, Intermediate Accounting I, Intermediate Accounting II, Intermediate Accounting III, Advanced Accounting, Business Combination Accounting, Auditing I, and Auditing II. Those criteria were determined to obtain the information of their performance in financial accounting subjects and auditing subjects. Introduction to Accounting, Intermediate Accounting I, Intermediate Accounting II, Intermediate Accounting III, Advanced Accounting, Business Combination Accounting are the financial accounting subjects; and Auditing I and Auditing II are the auditing subjects.

3.2 Variable definition and Measurement

Corruptive behavior perception, is defined as the value beliefs of the students about academic misconduct that are usually conducted by them. The variable are measured based on their tolerance level to academic misconduct which are classified in the students' attitude of (as used in the research conducted by William et al., 2014 and Freire, 2013):

a. own recognizing of effort completed by somebody else, or having no contributions in a team assignment;

b. making an inappropriate excuse to obtain due date extension or falsified medical certificate to get permission of leaving class;

c. cooperating in individual assignment with others;

d. replication on test from another without their notice;

e. employing illegal materials in an assignment; and

f. plagiarizing whole or partially resources in a paper.

The students' perception to those academic misconduct is measured on a four-point Likert-type scale. Score 1 means they are highly tolerance, score 2 means they are tolerance, score 3 means they are intolerance, and score 4 means they are highly intolerance to those academic misconduct. This data were obtained by questionnaire distributed to the students. Table-1 describes the measurement of corruption behavior perception:

Table 1
Corruption Behavior Perception

Score	Corruptive Behavior Perception
1	Highly tolerance
2	Tolerance
3	Intolerance
4	Highly intolerance

Source: developed

The students' academic performance in GPA, is defined as their performance on all subjects they have undertaken. It is measured in the four-scale grade point average (GPA) achieved. This data is obtained form the academic database provided by Faculty of Economics of Universitas Islam Indonesia.GPA measurement applied in this sample is:

$$GPA = \sum_{sbj=1}^{sbj=n} \frac{cp_{sbj} \times gw}{tcp}$$

cp_{sbj} : *Credit point of subject n*
gw : *grade weight (if A =4, B=3, C=2, D=1)*
tcp : *total credit point achieved*

Students' academic performance in financial accounting subjects, is defined as the grade achieved in the subjects of Introduction to Accounting, Intermediate Accounting I,

Intermediate Accounting II, Intermediate Accounting III, Advanced Accounting and Business Combination Accounting. Each of the subjects is equalled to 3 credit points and therefore total credit points for these financial accounting subjects are 18. The formula to measure this variable is

$$Apfa = \sum_{1}^{6} \frac{gw_{fas} \times cp}{18}$$

Apfa : academic performance in the financial accounting subjects
gw_{fas} : grade weight in financial accounting subject n
cp : credit point

Students' academic performance in auditing subjects, is defined as the grade achieved in the subjects of Auditing I, and Auditing II. Each of the subjects is equaled to 3 credit points and therefore total credit points for these financial accounting subjects are 6. The formula to measure this variable is

$$Apau = \sum_{1}^{2} \frac{gw_{au} \times cp}{6}$$

Apau : academic performance in the auditing subjects
gw_{au} : grade weight in the auditing subject n
cp : credit point

GPA and grade weight are measured according to the system grade that is currently applied in Universitas Islam Indonesia as described in the following table:

Table 2
GPA and Grade Weight

Grade	Weight	Grade	Weight
A	4.00	C+	2.25
A-	3.75	C	2.00
A/B	3.50	C-	1.75
B+	3.25	C/D	1.50
B	3.00	D+	1.25
B-	2.75	D	1.00
B/C	2.50	E	0.00

Source: developed

3.3 Data Analysis

Descriptive statistical analysis is employed to describe the main characteristics of the sample. Additionally, minimum value, maximum value, mean, and standard deviations of variables are described. This analysis also resulted in the information of profile of respondents based on students' year, GPA, grade achieved in financial accounting and auditing subjects.

Validity test is used to test whether the answer of respondents to the question of corruptive behavior perception is valid or invalid. When r table< r count then it is considered valid.

Reliability test, Cronbach's Alpha technique was used to test the reliability of scales and whether all values indicated internal consistencies. This analysis is to test whether the answer of the questioner reliable or not. This study applies that when the value of Cronbach Alpha > 0.60 then those are considered reliable.

Normality test, an assessment of the normality of data is a prerequisite for many statistical tests because normal data is an underlying assumption in parametric testing. Kolmogorv-smirnov test is used to test the normality of data. When significance value > 5% then data are considered normally distributed.

Multicollinearity test is used to test whether there are any inter-correlations or inter-associations among the independent variables. The variance inflation factor (VIF) is used to detect whether there are any inter-

correlation between grade in financial accounting subjects and auditing subjects. When VIF < 10 then it is considered that those variable are not inter correlated.

Regression analysis is to test the hypothesis proposed. This study used two regression models as follows:

Model-1: $Y = \alpha + \beta_1 X_1$
Model-2: $Y = \alpha + \beta_2 X_2 + \beta_3 X_3$

Y = *corruptive behavior perception*
α = *constant*
β = *coefficient*
X_1 = *GPA (grade point average)*
X_2 = *academic performance in*

financial accounting subjects (Apfa)
X_3 = *academic performance in auditing subjects (Apau)*

To test the hypotheses proposed, this research applies confidence level of 90% and significance level of 5%. GPA, academic performance in financial accounting and auditing subjects are considered having significant impact on the students' corruptive behavior when the probability value resulted less than 5%. Research framework is described as follow:
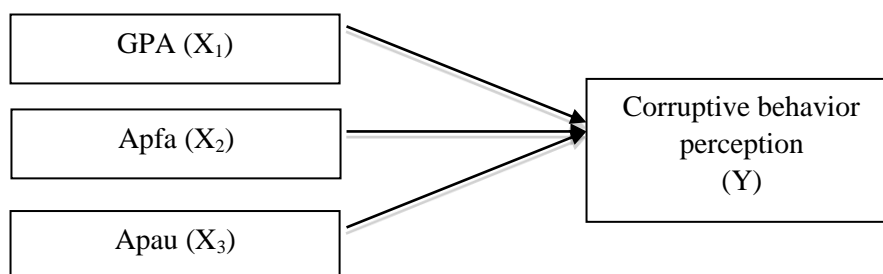
Figure 1:
Research Framework

4. Result and Discussion

4.1. Descriptive Statistical Analysis

Total data sample selected in this research is 138 students of accounting department of Universitas Islam Indonesia who were registered in the academic year of 2016/2017. All sample have already undertaken the subjects of Introduction to Accounting, Intermediate Accounting I, Intermediate Accounting II, Intermediate Accounting III, Advanced Accounting, Business Combination Accounting, Auditing I,

and Auditing II. The sample consists of students from year 2013 of 99 students, and from year 2014 of 39 students. The students profile based on grade achieved in those subjects are described in the following table:

Table 3
Students Profile Based on Grade Achieved

Subjects/Grade	A	A-	A/B	B+	B	B-	B/C	C+	C	C-	C/D	D+	D	E
Intro. To Acct.	63	20	19	11	9	7	6	3	0	0	0	0	0	0
Interm. Acct. I	61	20	20	12	9	7	6	3	0	0	0	0	0	0
Interm. Acct. II	47	17	24	11	12	13	8	4	1	1	0	0	0	0
Interm. Acct. III	46	17	23	11	13	14	8	4	1	1	0	0	0	0
Advanced Acct.	49	29	13	11	11	12	4	8	1	2	0	0	0	0
Bus. Comb. Acct	48	19	19	21	10	16	2	1	2	0	0	0	0	0
Auditing I	37	23	20	11	17	20	3	3	4	0	0	0	0	0
Auditing II	36	19	17	9	21	19	4	9	4	0	0	0	0	0

Source: SPSS 22.0

The students profile based on their tolerance to corruptive behavior/academic misconduct are described in the following table:

Table 4
Students Profile Based on The Tolerance to Corruptive Behavior

Item No	Corruptive Behavior	Tolerance Level				N
		HT	T	IT	HIT	
1	Own recognizing of effort completed by somebody else, or having no contributions in a team assignment.	1	68	57	12	138
2	Making an inappropriate excuse to obtain due date extension or falsified medical certificate to get permission of leaving class.	2	8	64	64	138
3	Cooperating in individual assignment with others.	0	27	78	33	138
4	Replication on test from another without their notice	2	14	91	31	138
5	Employing illegal materials in an assignment	1	9	91	37	138
6	Plagiarizing whole or partially resources in a paper	1	9	83	45	138

Note: HT = highly tolerance, T = tolerance, IT = intolerance, HIT = highly intolerance
Source: SPSS 22.0

Descriptive statistic is described in the following table:

Table 5
Descriptive Statistic

	N	Minimum	Maximum	Sum	Mean		Std. Dev.
	Statistic	Statistic	Statistic	Statistic	Statistic	St.Err.	Statistic
GPA (X_1)	138	2.43	3.87	485.06	3.5149	.02033	.23887
Apfa (X_2)	138	2.38	4.00	484.29	3.5094	.03391	.39838
Apau (X_3)	138	2.00	4.00	463.06	3.3555	.04603	.54075
Corr. Behav. Perceive (Y)	138	2.00	4.00	426.17	3.0882	.03489	.40983
Valid N (listwise)	138						

Source: SPSS 22.0

4.2 Validity Test

Validity test is conducted to test whether the answer of students on their perception to those 6 items of corruptive behavior are valid or not. Confidence level used is 95% with alpha of 5%, then the degree of freedom (*df*) = n-3 = 138-3 =135, resulted in r table of 0.1678. When r count > r table then those are considered valid. The following table shows the output of the Pearson Correlation of the 6 items:

Table 6
Pearson Correlation

		Correlation						Total
		Que.-1	Que-2	Que-3	Que-4	Que-5	Ques-6	
Que-1	Pearson Correlation	1	.304**	.428**	.307**	.261**	.225**	.675**
	Sig. (2-tailed)		.000	.000	.000	.002	.008	.000
	N	138	138	138	138	138	138	138
Que-2	Pearson Correlation	.304**	1	.234**	.252**	.189*	.170*	.572**
	Sig. (2-tailed)	.000		.006	.003	.026	.047	.000
	N	138	138	138	138	138	138	138
Que-3	Pearson Correlation	.428**	.234**	1	.644**	.447**	.175*	.774**
	Sig. (2-tailed)	.000	.006		.000	.000	.040	.000
	N	138	138	138	138	138	138	138
Que-4	Pearson Correlation	.307**	.252**	.644**	1	.431	.027	.697**
	Sig. (2-tailed)	.000	.003	.000		.000	.752	.000
	N	138	138	138	138	138	138	138
Que-5	Pearson Correlation	.261**	.189*	.447**	.431	1	.173*	.638**
	Sig. (2-tailed)	.002	.026	.000	.000		.043	.000

	N	138	138	138	138	138	138	138
	Pearson Correlation	.225**	.170*	.175*	.027	.173*	1	.455
Que-6	Sig. (2-tailed)	.008	.047	.040	.752	.043		.000
	N	138	138	138	138	138	138	138
	Pearson Correlation	.675**	.572**	.774**	.697**	.638**	.455	1
Total	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000
	N	138	138	138	138	138	138	138

Source: SPSS 22.0

The Pearson Correlation above is considered as r count and comparing to r table to judge the validity of corruptive behavior perception alid because the scores are more than 0.1678. It is showed in the following table:

answers. All of the 6-items of the corruptive behavior perception are considered v

Table 7
Validity Test Result

No	Corruptive Behavior Perception	r-count	r-table	Result
1	Que-1	0.675	0.1678	Valid
2	Que -2	0.572	0.1678	Valid
3	Que -3	.0.774	0.1678	Valid
4	Que -4	0.679	0.1678	Valid
5	Que -5	0.638	0.1678	Valid
6	Que -6	0.455	0.1678	Valid

Source: SPSS 22.0

4.3 Reliability Test

Reliability test conducted resulted in the score of Cronbach's Alpha of 0.706 that is more than 0.60, which means all of the 6-items of the corruptive behavior perception are considered reliable. It is described in the following table:

Table 8
Reliability Test

Reliability Statistics		
Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.706	.705	6

Source: SPSS 22.0

4.4. Normality Test

One-Sample Kolmogorov-Smirnov Test resulted the value of Asymp. Sig (2-tailed) is 0.069 for regression model-1 and 0.200 for regression model-2. The values are more than 5% and therefore all of the data variables are considered normally distributed. It is shown in the following table:

Table 9
Normality Test

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual	Unstandardized Residual
N		138	138
Normal Parameters[a,b]	Mean	.0000000	.0000000
	Std. Deviation	.39418071	.39191462
Most Extreme Differences	Absolute	.073	.067
	Positive	.073	.067
	Negative	-.048	-.049
Test Statistic		.073	.067
Asymp. Sig. (2-tailed)		.069[c]	.200[c,d]

Source: SPSS 22.0

4.5 Multicollinearity Test

Multicollinearity test is not conducted for regression model-1 because there is only one independent variable (GPA) in the model. The test is applied for regression model-2 to detect whether there are any inter-correlation between academic performance in financial accounting subjects (Apfa) and auditing subjects (Apau). It is resulted in the VIF value of 1.12 for Apfa and Apau, therefore it is considered that there is not inter-correlation between academic performance in financial accounting subjects (Apfa) and auditing subjects

(Apau). It is described in the following

table:

Table 10
Multicollinearity Test

Coefficients[a]

Model		Tolerance	VIF
		Collinearity Statistics	
1	(Constant)		
	Apfa (X_2)	.893	1.120
	Apau (X_3)	.893	1.120
a. Dependent Variable: Corruptive behavior perception			

Source: SPSS 22.0

4.6 Regression Analysis

Regression analysis model-1 resulted in the following table:

Table 11
Regression Analysis Model-1

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.692	1	1.692	10.793	.001[b]
	Residual	21.319	136	.157		
	Total	23.011	137			
a. Dependent Variable: Corruptive behavior perception						
b. Predictors: (Constant), GPA						

Coefficients[a]

Model		Un-standardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.453	.499		2.912	.004
	GPA (X_1)	.465	.142	2.71	3.285	.001
a. Dependent Variable: Corruptive behavior perception						

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.271[a]	.074	.067	.39592
a. Predictors: (Constant), GPA				
b. Dependent Variable: Corruptive behavior perception				

Source: SPSS 22.0

Regression model-1 resulted in the following equation:

$$Y = 1.453 + 0.465X_1$$

The test of ANOVA resulted in the value of significance of 0.001. It is < 0.05 that means that the model-1 is fit to explain that variable GPA (X_1) has impact on the students' corruptive behavior perception (Y). Since the regression model-1 just involved one independent variable of GPA, therefore the value of significance in ANOVA is equal the significance value of the variable GPA (X_1). It is 0.001 that is < 0.05; therefore it is

concluded that the GPA variable has a significance impact to the students' corruptive behavior perception. When the coefficient of the regression model-1 is $0.465 > 0$, then the impact of GPA on the students' corruptive behavior perception is significantly positive. It can be concluded that students who achieve better GPA tend to have better perception to the corruptive behavior such as academic misconduct. It is suggested that students with a higher GPA will avoid conducting academic misconduct.

Regression analysis model-2 resulted in the following table:

Table 12
Regression Analysis Model-2

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.939	2	.969	6.211	.003[b]
	Residual	21.072	135	.156		
	Total	23.011	137			

a. Dependent Variable: Corruptive behavior perception
b. Predictors: (Constant), Apfa, Apau

Coefficients[a]

Model		Un-standardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	2.029	.322		6.304	.000
	Apfa (X_2)	.296	.090	.287	3.297	.001
	Apau (X_3)	.006	.066	.008	.096	.924

a. Dependent Variable: Corruptive behavior perception

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.290[a]	.084	.071	.395908

a. Predictors: (Constant), Apfa, Apau
b. Dependent Variable: Corruptive behavior perception

Source: SPSS 22.0

Regression model-2 resulted in the following equation:

$$Y = 2.029 + 0.296X_2 + 0.006X_3$$

The test of ANOVA resulted in the value of significance of 0.003. It is < 0.05 that means that the model-2 is fit to explain that variable Apfa (X_2) and Apau (X_3) have impact on the students' corruptive behavior perception (Y).

The significance value of Apfa (X_2) is $0.001 < 0.05$, and its coefficient is $0.296 > 0$. Therefore it is concluded that the Apfa (X_2) variable has a significant and positive impact to the students' corruptive behavior perception. It can be concluded that students who achieve better academic performance in the financial accounting subjects tend to have better perception to the corruptive behavior

such as academic misconduct. It is suggested that students with a higher grade in financial accounting subjects will avoid conducting academic misconduct.

However, the significance value of Apau (X_3) is $0.924 > 0.05$, and its coefficient is $0.006 > 0$. Therefore it is concluded that the Apau (X_3) variable does not have a significant impact to the students' corruptive behavior perception. Even the coefficient is positive, the impact of this variable is considered positive but not significant. It can be concluded that students' academic performance in the auditing subjects does not have impact on their perception to the corruptive behavior such as academic misconduct. It might be caused by the contents of auditing subjects are too

qualitative and therefore the messages of ethics is not well delivered.

5. Conclusion

This research examines the impact of students' academic performance on their corruptive behavior perception. Academic performance is classified as GPA, academic performance in financial accounting subjects, and academic performance in auditing subjects. Students' corruptive perception is represented by their perception to academic misconduct of: own recognizing of effort completed by somebody else or having no contributions in a team assignment; making an inappropriate excuse to obtain due date extension or falsified medical certificate to get permission of leaving class; cooperating in individual assignment with others; replication on test from another without their notice; employing illegal materials in an assignment; and plagiarizing whole or partially resources in a paper.

Based on the regression analysis resulted in this study, it is concluded that the GPA variable has a significance impact to the students' corruptive behavior perception. Students who achieve better GPA tend to have better perception to the corruptive behavior such as academic misconduct. It is suggested that students with a higher GPA will avoid conducting academic misconduct. This study also reveals that the students' academic performance in financial accounting subjects has a significant and positive impact to the students' corruptive behavior perception. It can be concluded that students who achieve better academic performance in the financial accounting subjects tend to have better perception to the corruptive behavior such as academic misconduct. It is suggested that students with a higher grade in financial accounting subjects will avoid conducting academic misconduct. However, the students' performance in auditing subjects does not have a significant impact to the

students' corruptive behavior perception.

This study is limited to the students of accounting department of Universitas Islam Indonesia. It is suggested to expand the sample to all business students in Yogyakarta or Indonesia. Moreover, the future research should find what causes students' academic performance in auditing does not have a significant impact on their corruptive behavior perception. It is contrast against the substance of auditing subjects that involving and delivering ethical issues.

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