

# The Effect of Integrity, Religiosity, and Family Culture on Academic Fraud

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**Abstract.** This research is a development of previous studies by adding family culture variables. Hence, the aim of this research is to determine the influence of integrity, religiosity, and family culture on academic fraud. A questionnaire instrument was used to collect data, which was distributed online to 90 students in the Batam State Polytechnic Managerial Accounting study program. The analysis was carried out quantitatively with the help of SPSS. The research result show that integrity and religiosity have a negative effect, while family culture has a positive effect on academic cheating.

**Keywords:** Integrity, Religiosity, Family Culture, Academic Fraud.

## 1 Introduction

Introduction The development of Artificial Intelligence (AI) has had a massive impact on society, with both positive and negative implications, particularly in the field of education. Education plays a crucial role in shaping individual character and academic achievement. According to a report from Kompas.id, technological advancements provide easy access to information, such as ChatGPT, which assists in learning and accessing information. However, technology also poses a risk to the integrity of education due to academic fraud [Napitupulu, 2023].

Moreover, as indicated by osc.medcom.id, advancements in Artificial Intelligence technology have positive effects, such as enhancing productivity efficiency in human resources, advancements in the healthcare sector, improved security across various aspects of life, and offering convenience through tasks performed by smart home devices. Nevertheless, technology also has the potential to negatively impact society, leading to concerns such as the replacement of human jobs by intelligent machines, privacy breaches, biased data provision, and excessive reliance on technological conveniences [Anugrah, 2023].

Regulating the use of AI is crucial to mitigate its impact, necessitating the development of appropriate regulations. Various factors contributing to fraudulent behavior have been elucidated in several fraud theories, initially introduced by Cressey, [1954] through the fraud triangle theory. This theory posits three factors that drive individuals to commit fraud: opportunity, pressure, and rationalization. Wolfe & Hermanson,

[2004] expanded on this theory by introducing the fourth element, capability, in the development of the latest theory known as the diamond fraud theory. Subsequently, Crowe Howarth in 2011 [Dewi, 2021] further developed the previous fraud theory by introducing a fifth factor, arrogance, known as the pentagon fraud theory. Additionally, the hexagon fraud theory, developed by [Vousinas, 2019], introduced collusion as an additional element contributing to fraudulent behavior.

Previous research, such as a study titled "Integrity, Religiosity, Gender: Factors Preventing Academic Fraud" [Novianti, 2022], revealed that integrity and religiosity have a negative impact on academic fraud. These findings align with research conducted by Prima, [2017], Limbong, [2020], Hasanah et al., [2020], Siregar & Kamal, [2021], Murika, [2022], and Anindi et al., [2022]. Although research on family culture's impact on academic fraud is limited, it holds significant importance. Rahim et al., [2022] analyzed the correlation between family work culture and employee performance, highlighting the positive impact of managerial support and organizational time demands on employee performance.

Integrity serves as the cornerstone for building one's image and reputation in the work environment and daily life. Academic integrity encompasses principles such as honesty, trust, justice, honor, responsibility, and courage [Kemendikbudristek, 2022]. The national education integrity index score, as reported by KPK.go.id, reached 70.40, indicating progress in character aspects, ecosystem, and governance compliance. Despite the improvement, the score still falls within level 2 of four existing categories [Komisi Pemberantasan Korupsi, 2023].

A profound understanding of religion reflects an individual's ability to comprehend, feel, and apply religious values in daily life. Religiosity, as outlined by Limbong, [2020], entails individual beliefs and understanding of one's religion, significantly influencing attitudes, behaviors, and decision-making. Consequently, individuals with a deep religious understanding tend to exhibit ethical behavior and avoid academic fraud.

The family represents the primary social institution for a child's upbringing. Kurniawati, [2018] emphasized the pivotal role of the family in fostering children's academic success, as it serves as their initial source of education. Conflicts within families, often leading to parental separation or incomplete families, impact children's mental well-being, resulting in decreased interest in achievement, erratic behavior, lack of discipline, and seeking validation from their surroundings [Apriyani, 2018].

In conclusion, the interplay of integrity, religiosity, and family culture significantly influences academic fraud. The insights gleaned from previous research underscore the importance of these factors in shaping ethical behavior and academic integrity.

## **2 Theory Review**

### **2.1 Theory of Planned Behavior**

Behavior The Theory of Planned Behavior (TPB) was developed by [Ajzen, 1991]. It posits that individuals typically act in line with their intentions. This theory encompasses three key concepts: attitude toward behavior, subjective norms, and perceived behavioral control (PBC). Overall, these concepts of attitude, norms, and control factors influence an individual's motivation to engage in a specific action or behavior.

### **2.2 Prosocial Theory**

Prosocial behavior is defined as any voluntary action undertaken to benefit an individual or group [Eisenberg & Mussen, 1989]. It encompasses specific acts of kindness, not merely children's understanding of social norms, motives, moral principles, or moral reasoning related to prosocial behavior. While the aim of prosocial behavior is to assist others, the motivations behind it can differ. For instance, individuals may aid others to seek personal advantages, to gain acceptance from their peers, out of empathy, or due to affection for the individual.

### **2.3 Hypothesis Development**

The initial variable, known as perceived behavior control (PBC) or behavior control [Ajzen, 1991], suggests that an individual's motivation is influenced by their perception of the ease or difficulty of engaging in a specific activity. When individuals feel confident in controlling the factors that enable certain actions, they develop a strong belief in their ability to manage these behaviors. Integrity is considered a form of behavior control or perceived behavior control in the Theory of Planned Behavior because integrity involves consistent alignment between words and actions based on one's values. Previous research by Novianti, [2022] demonstrated that integrity has a negative impact on academic fraud. These findings are consistent with studies conducted by Murika, [2022] and Anindi et al., [2022], which also indicated that integrity negatively affects academic fraud. Drawing from the Theory of Planned Behavior and previous research outcomes, it can be inferred that the greater importance an individual place on integrity in relation to academic fraud, the lower the likelihood of academic fraud occurring.

#### **H1: Integrity has a negative impact on academic fraud**

The second variable, known as subjective norm, consists of two components: normative belief and referent. Normative belief pertains to an individual's belief regarding agreement with the referent. The referent, on the other hand, represents a person or group with significant influence over an individual, such as parents, spouses, friends,

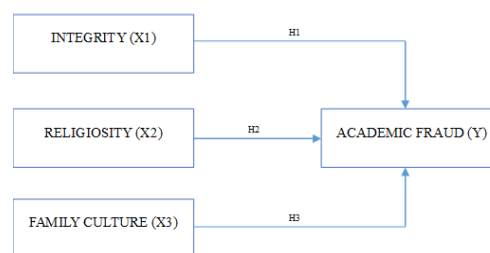
or other individuals depending on the behavior in question. Subjective norms refer to an individual's perception of the social pressures encouraging or discouraging a particular action. Normative beliefs encompass societal norms in general. Previous research by Siregar & Kamal, [2021] revealed that religiosity has a negative impact on academic fraud. These findings are corroborated by studies conducted by Prima, [2017], Limbong, [2020], Hasanah et al., [2020], Murika, [2022], and Novianti, [2022], all indicating that religiosity negatively affects academic fraud. Drawing from the Theory of Planned Behavior and existing research, it can be inferred that higher levels of religiosity lead to a reduced likelihood of academic fraud occurrence.

### **H2: Religiosity has a negative impact on academic fraud**

The third variable, known as subjective norm, comprises two key elements: normative belief and referent. Normative belief reflects an individual's stance on agreeing or disagreeing with the referent. The referent, on the other hand, represents a person or group with significant influence over an individual, such as parents, spouses, friends, or others depending on the context of the behavior. Subjective norms refer to an individual's perception of the social pressures to engage in or abstain from an action. Normative beliefs encompass societal norms that are generally accepted.

This variable is slightly modified in this study due to the inclusion of a developmental variable, leading to the incorporation of references from previous research that explored family culture. While family culture has not been extensively studied in the context of academic fraud, it serves as a distinguishing and innovative aspect of this study. In the research by Rahim et al., [2022], family work culture was found to have a positive impact on employee performance, indicating a distinct focus compared to the current variable under study, namely academic fraud. This novel approach aims to address a gap in existing research and provide fresh insights into the relationship between family culture and academic integrity.

### **H3: Family Culture has a positive impact on academic fraud**



**Figure 01-Research Model**

Based on the research framework built from several previous studies related to the influence of integrity and religiosity on academic fraud and research that links family culture with academic fraud, the researcher developed a hypothesis by choosing the family culture variable to be one of the independent variables in this study. The following research model is presented in Figure 01.

### **3 Research Methodology**

#### **3.1 Population and Sample**

In this research, the population in focus is all Diploma 4 students of the Managerial Accounting Study Program at Batam State Polytechnic. The sampling technique was carried out using the Non-probability Sampling method, specifically using Purposive Sampling. The criteria for students were from the class of 2020, semester 8 (eight), both regular morning classes and regular evening classes in the odd semester of 2023-2024.

#### **3.2 Sample Size Determination Technique**

Sourced from PDDikti (Pangkalan Data Pendidikan Tinggi) data, the total population of Managerial Accounting Study Program students is 960 students, and the sample size is determined based on the Slovin formula. In accordance with the sampling technique, the number of samples determined was 90 students who were used as respondents.

#### **3.3 Data**

Collection Technique Researchers collected data using a questionnaire instrument that was distributed online. The questionnaire consists of a set of questions from four research variables measured using a Likert scale.

#### **3.4 Data Processing Technique**

The data obtained through the questionnaire is then assessed for accuracy or validity and reliability through validity tests and reliability tests.

#### **3.5 Data Analysis Technique**

Data analysis uses statistical analysis methods tailored to the objectives of this study. The statistical data analysis used includes the partial determination coefficient ( $R^2$ ) and partial hypothesis testing.

## **4 Results and Discussion**

### **4.1 Validity**

Test Prior to utilization in the research, all listed items have surpassed the significance level, indicated by an r count exceeding the r table value. Consequently, it can be inferred that the validity test results of the variables integrity, religiosity, and family culture concerning academic fraud exhibit values higher than the significance level of their table, set at 0.207 (one-tailed), affirming the validity of all response.

### **4.2 Reliability Test**

The reliability test outcomes indicate that the Cronbach's Alpha coefficient values exceed the r table value of 0.70, with values 0.919 (X1), 0.890 (X2), 0.967 (X3), and 0.959 (Y). Therefore, all responses are deemed reliable.

### **4.3 Classical Assumption Test**

#### **4.3.1 Normality Test**

The normality test was carried out determine to whether the data was normally distributed in this study. Based on the results of the normality test, it shows that Asymp. Sig (one tailed) 0.250 is greater than 0.025, so the data is normally distributed.

#### **4.3.2 Multicollinearity Test**

The multicollinearity test results show that the Tolerance and VIF values for each variable are 0.306 and 3.267 (X1), 0.121 and 8.247 (X2), 0.136 and 7.336 (X3). Therefore, it can be concluded that there is no multicollinearity.

#### **4.3.3 Heteroscedasticity Test**

The results of the heteroscedasticity test show that the significance value for each variable is 0.148 (X1), 0.955 (X2) and 0.081 (X3), all greater than 0.025, so the data is free from heteroscedasticity.

## 4.4 Hypothesis

### 4.4.1 Multiple Linear Regression Analysis

Based on the objectives and research hypotheses that have been prepared, the analysis method to be used is multiple linear regression analysis. The purpose of Multiple Linear Regression Analysis is to identify the potential influence of each independent variable (X1, X2, and X3) on the dependent variable (Y).

Model		Unstandardized Coefficients		t	Sig.
		B	Std. Error		
1	(Constant)	-7,291	1,193	-6,111	0,000
	Integrity	-0,134	0,039	-3,427	0,001
	Religiosity	-0,274	0,071	-3,868	0,000
	Family Culture	0,748	0,029	26,071	0,000

**Figure 02 – Multiple Linear Regression Analysis Test Results**

Source: Author Process (2024)

Based on the multiple linear regression analysis above, the regression equation is obtained:

$$Y = -7,291 - (-0,134) X1 + (-0,274) X2 + 0,748 X3.$$

The equation can be described as follows:

- The constant of -7.921 states that if the independent variable is considered constant, then academic cheating behavior has a negative value of -7.921.
- The coefficient of integrity (X1) of -0.134 means that if integrity is higher while religiosity, and family culture remain, academic cheating will also be lower by -0.134.
- The coefficient of religiosity (X2) of -0.274 means that if religiosity is higher while integrity, and family culture remain, academic cheating will also be lower by -0.274.
- The coefficient of family culture (X3) of 0.748 means that if the family culture gets higher while integrity and religiosity remain, the higher the academic cheating will be by 0.748.

### 4.4.2 Hypothesis Testing

Partial tests serve as indicators of the influence of the independent variables on the dependent variable. If the significance value is  $< 0.025$ , the hypothesis is rejected; if  $> 0.025$ , the hypothesis is accepted. Consequently, all independent variables exhibit a significant level of influence on the dependent variable, leading to the rejection of H0.

The results of hypothesis testing for the Integrity Variable (X1) reveal that the t count is  $< t$  table, at -3.427 with a significance of  $0.001 < 0.025$ . This demonstrates a significant negative impact of Integrity on Academic Cheating. In the case of Religiosity (X2), the t count is  $< t$  table, at -3.868 with a significance of  $0.000 < 0.025$ , indicating a negative effect of Religiosity on academic fraud.

Regarding Family Culture (X3), the t count is  $> t$  table, at 1.257 with a significance of  $0.000 < 0.025$ , highlighting a significant positive influence of Family Culture on Academic Cheating. Therefore, based on the available data, it can be inferred that H1, H2, and H3 are accepted.

#### **4.4.3 Coefficient of Determination**

Based on the output below, it shows that the Adjusted R square value is 0.981. This means that the variables X1, X2, and X3 simultaneously have a 98% influence on variable Y, while 2% is influenced by other factors.

## **5 Conclusions and Suggestions**

### **5.1 Conclusions**

This research delves into the impact of integrity, religiosity, and family culture on academic fraud, aiming to enhance the academic standards of students in higher education. The findings suggest that academic fraud is influenced by integrity; thus, students exhibiting high levels of integrity are less likely to engage in academic fraud. Similarly, academic fraud is influenced by religiosity, indicating that students with a strong religious understanding are less prone to academic dishonesty. Moreover, academic fraud is influenced by family culture, implying that students with strong family bonds are less likely to commit academic fraud.

These research outcomes underscore the importance of addressing academic fraud through interventions and initiatives within educational institutions, with a high potential to enhance students' academic integrity.

### **5.2 Suggestions**

The mean values for the variables of integrity, religiosity, and family culture are 53.4000 with a maximum of 80.00, 49.9222 with a maximum of 75.00, and 91.3667 with a maximum of 145.00. It is recommended that students in the Managerial Accounting study program enhance their levels of integrity, religiosity, and family culture, particularly emphasizing family care. Strengthening family culture can cultivate attitudes and behaviors that deter engagement in academic fraud, thereby minimizing its occurrence.

Future researchers are encouraged to delve deeper into the relationship between family culture and academic fraud, exploring additional dimensions within the realm of family culture. Furthermore, refining the research questionnaire to encompass various aspects of family culture is essential for comprehensive exploration and understanding.

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