

THE RELATIONSHIP BETWEEN ACADEMIC FRAUDS WITH UNETHICAL ATTITUDE AND ACCOUNTING FRAUD

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ABSTRACT

The attitude of being dishonest is not only done by the practitioner or an accountant, but it is also preceded by a fraud committed by students in formal education. This unethical behavior would arise when the accountants violate the professional code of ethics established by the Accountants Association in Indonesia (IAI). This study aims to analyze the relationships of attitudes toward academic dishonesty attitude toward unethical behavior and attitudes toward accounting fraud likelihood from public accountants' perspective. Vignette used to collect data with the population of registered public accountants in IAPI. The sample covers 43 public accountants who have been participating in the Congress IAI XI in Jakarta, and public accountants in Surabaya. It was found out that there is significant correlation between attitudes with academic dishonesty and attitude with unethical behavior towards attitudes of accounting fraud.

Key words: *Academic Dishonesty, Unethical Behavior, and Accounting Fraud Likelihood.*

HUBUNGAN ANTARA KETIDAKJUJURAN AKADEMIK DENGAN SIKAP TIDAK ETIS DAN PENIPUAN AKUNTANSI

ABSTRAK

Ketidakjujuran tidak hanya dilakukan oleh praktisi atau akuntan, tetapi sikap ini juga dilakukan awalnya dengan penipuan yang dilakukan oleh siswa ketika di dalam proses pendidikan formal. Perilaku ini tidak etis akan muncul ketika akuntan melanggar kode etik profesi yang ditetapkan oleh Ikatan Akuntan di Indonesia (IAI). Penelitian ini bertujuan untuk menganalisis hubungan sikap terhadap sikap ketidakjujuran akademik terhadap sikap penipuan akuntansi dari perspektif ketidaketisan akuntan publik. Vignette digunakan untuk mengumpulkan data dengan populasi akuntan publik yang terdaftar di IAPI. Sampel meliputi 43 akuntan publik yang telah berpartisipasi dalam Kongres IAI XI di Jakarta, dan akuntan publik di Surabaya. Ternyata ditemukan bahwa ada hubungan yang signifikan antara sikap dengan ketidakjujuran akademik dan sikap dengan perilaku yang tidak etis terhadap sikap penipuan akuntansi.

Kata Kunci: *Ketidakjujuran Akademis, Perilaku Tidak Etis, dan Kemungkinan Penipuan Akuntansi.*

INTRODUCTION

The world has experienced the morale degradation, especially in accounting. This can be viewed from the wide-spreading unethical behavior. Public accountant who should be trusted by people in general and stakeholder even have done some dishonest acts for getting benefit from the clients. This dishonesty can also be done by other levels of positions in Public Accountant Office such as the staff, senior, supervisor, manager and so on.

In this case, Harding (2004) stated that academic dishonesty is positively correlated with unethical behavior in the working areas. Thus, it may not only be done by the accountants but it is even also done by the college students in a formal education level. This leads to some implications. For example it can affect the learning process integrity, long term individual act, and skills depending on their own purposes (Donald 2006).

The example of e-dishonest is done by copy-cut-pasting technologically with unethical purpose. Dishonesty that has been done by the college students in their study period has a connection with their behavior in the job's situation. If the college students do any dishonesty in doing their task and test, their cheating culture has been implanted and it doctrines their mind.

The aim of this study is to analyze academic dishonesty behavior relation with accounting fraud from public accountant perspective. This study is conducted due to dishonesty acts prevailing in Public Accountant with the Public Accountant Office which gives negative effect on the people and government. The researcher needs to prove whether there is relation between academic dishonesty with the unethical and accounting fraud. Based on the explanation above, this study attempts to reveal the relation between academic dishonesty with unethical behavior and accounting fraud viewed from Public Accounting Perspective. The problem raised is whether there is correlation between academic dishonesty with attitude and the un-

ethical behavior and attitude toward accounting fraud likelihood. This study is expected to provide contribution to the further studies related to unethical behavior for public accountant.

THEORETICAL FRAMEWORK AND HYPOTHESIS

It is defined that attitude is an evaluation of positive or negative feeling from a person when he should do a behavior that he wants to decide (Jogiyanto 2007: 36). Attitude toward behavior is a person's whole evaluation in doing a certain behavior. Based on theory of reasoned action, attitude toward certain behavior is based on strong beliefs about the behavior which is called *behavioral beliefs*. (Jogiyanto 2007: 37-38). Fishbein and Ajzen in Jogiyanto classified attitude into two such as attitude toward behavior and attitude toward object.

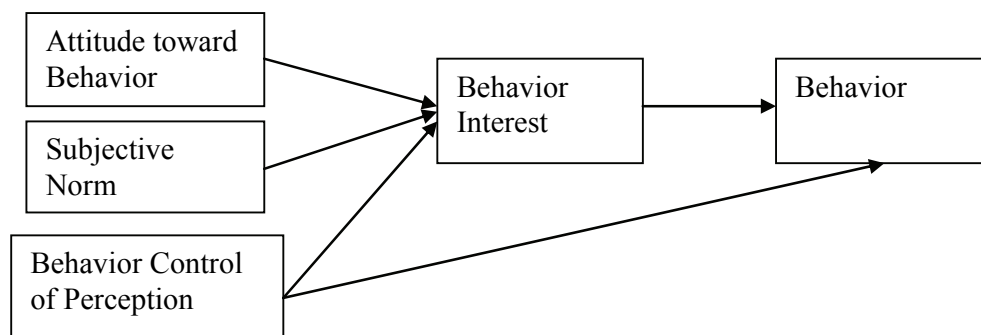
Theory of reasoned action then developed by Ajzen (1988) by adding perception behavior control construct to explain behavior then known as *theory of planned behavior*. This theory reveals that not all behaviors are under a full control. Theory of planned behavior is described in Figure 1 (Jogiyanto 2007: 62).

A planned behavior theory shows that a key to explain intention's behavior is formed by (1) attitude toward behavior, (2) Social norm, and (3) control for that behavior. According this theory, a few concepts predict and explain human's behavior.

Academic Dishonesty

Academic dishonesty is any unethical action happening in relation with formal academic. Wood and Warnken (2004) in Pepie (2008) classified accounting fraud into eight categories, such as (a) Plagiarism: taking other authors' opinion or work (personal, collective, organization, community or other kind of writer including anonym writer) without any changes and modification and not reveal the writer's name and claim that works as his work. (b) Collusion: (in academic atmosphere) collaboration between two people or

Figure 1
Theory of Planned Behavior



more that is not allowed then it is admitted as a personal work result.

Another example is when a name was written out in doing a group assignment, yet he did not participate in it. (c) Counterfeiting: is using somebody else's work and admit it as his work (d) Replication: is using the same work for any subjects. For example, Andy had an assignment for the subject of Indonesia Economy to make a paper about Economy Crisis. However, it was found another paper in Indonesian with the same topic.

In this case, Andy uses the work that has been done for Indonesia's Economy for Indonesian. (f) Bringing a paper that isn't allowed on the test: the students usually do this on quiz / test: for example, Anita and Yani are good friends from different classes in Financial Accounting. Anita as Yani's friend, gives the Financial Accounting Test sheet to Anita, so that she can study from that reference. (h) Communication or coordination among the students on a test (cheating) or become an agent in asking an answer for another student. For example, when Budi is asking Cindy's quiz answer given to Doni.

Unethical Behavior

Ethic comes from Greek from the word *ethos* which means "character". Another name of ethics is Morality that comes from Latin's word "*mores*" which means "habit". (Duska 2005: 25). Morality focuses on "right" or "wrong" human behavior. Thus, ethics relates to a question how a person acts toward another.

Duska (2005: 35) explained several certain behaviors which are ethical behavior when it fulfill the requirements such as (1) the behavior is good for him. If the behavior brings an advantage for him, thus it is proper to be done and could be called an ethical behavior. (2) The behavior is good for the society. Actually a behavior is called ethical or unethical behavior is depending on a way in doing that behavior. If he does it just only for himself personally then it makes an impression that it is only give a benefit for a party only.

Thus, a behavior is called an ethical behavior if it provides a self benefit, whether for each person and a benefit for many parties. (3) The behavior is fair or honest. The principle of fairness is acting in the same and even distribution based on the portion. Though there will be many disagreements about what and who, are the same. (4) A behavior that does not violate somebody else's right. A right is a wish to be treated in a same or certain way. (5) The behavior is committed implicitly or explicitly. Actually human being is a machine of promises producer that differentiates us and another kind on the earth.

An ethical behavior is a behavior that breaks the applied ethics, whereas an ethic is morale principles that relates to good, bad, right, and wrong. For public accountant, unethical behavior could be defined as a behavior which breaks the applied accountant ethics code.

Behavior intention is described as a function as three basic determiner factors:

attitude toward behavior, subjectivity, and perception controlling. Relative quality of those three components is expected could vary with behavior kinds that is predicting and also could vary with a condition where the behavior has to be done (Ajzen and Fishbein 1980 in Carpenter: 2005). A planned behavior theory shows that a key to explain intention's behavior is formed by (1) attitude toward behavior (2) social norm, and (3) control of that behavior. According this theory, a few concepts predict and explain human's behavior.

Robinson (1995) and Tang et al. (2003) in Wilopo (2006) explain that there are four indicators of delinquent behavior, those are: management behavior abuse position (abuse position), management behavior abuse organization resource (*abuse resources*), management behavior abuse power (*abuse power*) management that does nothing (*no action*).

Accounting Fraud Likelihood

Alison (2006) defined fraud as an intentional deceit that is done and harms a party and the party does not realize it. It provides benefit for the person doing the fraud. Fraudulent financial statement could be defined as an intentionally behavior, whether with an action or abolishment that produces astray financial statement (Effendy : 2008). Fraudulent financial statement that wrote on a company needs a special attention from independent auditor. According to Ferdian and Na'im (2006) in Effendy (2008), fraud in a financial statement includes action of (1) Manipulation, falsification or changing in accounting record or its supporting document that becomes a resource to bring the financial statement. (2) A deep representation or eradication of financial statement, event, transaction, or significant information. (3) a wrong intentionally application of accounting principle that relates to number, classification a way of bring it or act of expressing.

Wilopo (2006) explained an understanding of accounting fraud according to IAI

(2001), such as: (1) a wrong course that appears from improper treatment toward the active (abuse or embezzlement) that relates to the *active* stealing of a company then they don't serve that active in financial statement and improper with applied accounting principle in Indonesia.

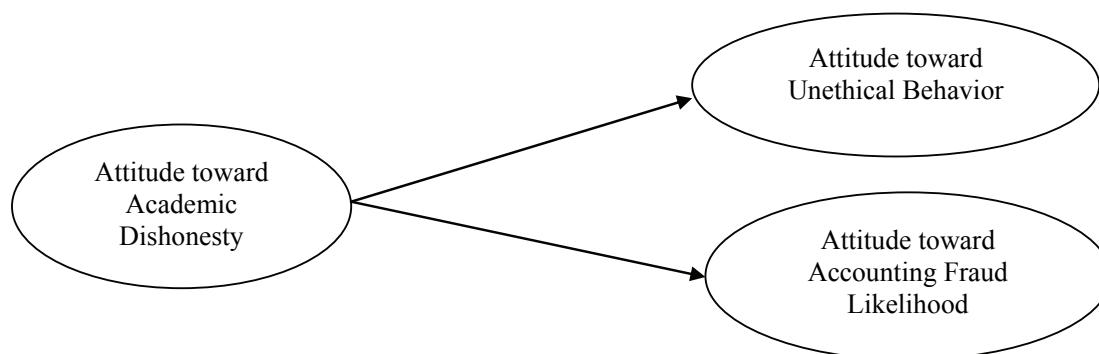
Attitude toward Academic Dishonesty and Attitude toward Unethical Behavior

Since 1960s, college students' dishonesty has been found throughout the world. This academic dishonesty has become the world's endemic. Mallon (2001) concluded that the biggest possibility for "cheating" is making a rationale choice to do an academic fault. Richard Fass (1986) stated a possibility that a business scandal in real world makes the students believe that dishonesty is a method that could be accepted to be success in a contemporary community. For the students, there will be a dichotomy between a success and honesty. Ethical behavior is a behavior that breaks the applied ethics, whereas ethics is moral principles that relates with good, bad, right or wrong (Duska 2006: 25). For a public accountant, an unethical behavior could be defined as a behavior that breaks an applied accountant ethics code.

Moris (2006) stated that academic dishonesty that has been done by the college students will make them do unethical behavior in business environment. Harding, et al. (2004) analyzed whether academic dishonesty is related to unethical behavior in Professional Practice. An Exploratory Study found that the academic dishonesty that has been done by the students become one of the future decision indicator (in professional world) to do a dishonesty behavior too.

Besides that, Harding study's result also describes the relation between academic dishonesty and unethical behavior in professional practice. Turens et al. 2001 in Moris 2006 also found the same thing in his study that students' dishonesty behavior will make unethical behavior in his professional career in the accounting. The similar thing is also found by Nonis et al. (2001) describing that

Figure 2
Research Model



academic dishonesty relates to dishonesty in a professional world. Based on the logic of a previous study result and discussion and existence theoretical framework thus in this study the first hypothesis as:

H1: There is a relationship between attitude of academic dishonesty and attitude toward unethical behavior.

Attitude toward Academic Dishonesty and Attitude toward Accounting Fraud

Dishonesty which has been done widely covers malfeasance, speculation, tax hidden, neglect; stealing, embezzlement and every bad behavior make a financial loss from an organization (Tunggal 1997:68). If the academic dishonesty doer is an accounting student, so that it is possible that his act motivates him to do the same thing in accountant profession that he will do. The academic dishonesty that has been done by the students could motivate them to do any dishonesty act or unethical behavior in professional world (Moris 2006). Alison (2006) in an article entitled Fraud Auditing defined fraud as an intentionally deception that make a loss and the party has been harmed doesn't realize this and it gives a benefit to the dishonesty doer. Accounting fraud is affected by employee compensation concurrence, accounting rule obedience, and accounting asymmetry (Wilopo 2006).

Conroy, et al. (2009) measured the relationship between auditor position and ethical by using vignette which there is an accounting fraud that is done by the accountant. Indirectly, Conroy measures accounting fraud

by using ethic behavior variable in accounting. Thus, it can be concluded that accounting fraud is one of unethical behavior part. In other side, Wilopo (2006) differentiate unethical behavior with accounting fraud likelihood.

When a straight line is drawn Moris (2006), Turens (2001), Nonis (2001) and Harding (2004) mentioned that there is a relationship between academic dishonesty and unethical behavior, while Conroy (2009) classified accounting fraud into the unethical behavior, whereas Wilopo (2006) differentiates unethical behavior and accounting fraud into two different aspects. Thus a hypothesis could be taken that there is a relationship between academic dishonesty with accounting fraud likelihood. From the logic of the previous study, the existence discussion and theoretical framework, it can be asserted the second hypothesis as follow:

H2: There is a relationship between attitude toward academic dishonesty and attitude toward accounting fraud likelihood.

RESEARCH METHOD

This study deals with the relationship between attitude toward academic dishonesty and attitude toward unethical behavior and attitude toward accounting fraud likelihood viewed from public accountant perspective (see Figure 2). The variable that is used in this study is attitude toward academic dishonesty, attitude toward unethical behavior and attitude toward accounting fraud likelihood. It was done in 2010 with primary data taken by a vignette. The population consists

Table 1
Research Indicators

Variables	Indicators
Attitude toward Academic Dishonesty (Wood and Warnken 2004 in Pepie 2008)	Plagiarism <i>Collusion</i> <i>Falsification</i> <i>Replication</i> Bring an illegal note on a test Get a copy of test and answer Coordination on a test Become a connector in a coordination in doing a test
Attitude toward Unethical Behavior (Tang et al. 2003 in Wilopo 2006)	<i>Abuse position</i> <i>Abuse power</i> <i>Abuse resources</i> <i>No action</i>
Attitude toward accounting fraud likelihood (Wilopo 2006)	Manipulation, falsification, changing Misstatement (event disappearing, transaction, information) Mistake of Accounting principle application Wrong financial statement reporting affected of embezzlement or falsification Wrong financial statement reporting affected of improper treatment to the assets.

of the public accountants registered as member in IAPI of 738 Public Accountant. The sample covers the public accountants registered in IAI that joined IAI Congress XI 8-10 December 2010 and public accountants in Surabaya.

Academic dishonesty is any dishonesty done by academician that relates to formal academic. Attitude toward academic dishonesty is a belief or positive/ negative feeling for evaluating a person whether he should do an academic dishonesty. It is a behavior that is contrary with moral principle and rule (ethic code) done to get an economic purpose and self actualization.

An unethical behavior is a belief or positive or negative feeling of a person to evaluate whether he should do an academic dishonesty. Accounting fraud likelihood is a tendency to do a dishonesty action in financial reporting, asset abuse or embezzlement by doing any manipulation and violence toward the applied accounting rule. Attitude toward accounting fraud likelihood is belief evaluation or positive / negative of a person if he tends have to do an accounting fraud.

Attitude toward academic dishonesty, attitude toward unethical behavior, and attitude toward accounting fraud are measured by using the indicators as seen in Table 1.

The variables were measured by using vignette with Likert scale 1-5. In this case, vignette is a case study for making the respondents' responses more accurate and free of bias. The variables are measured by using 16 vignettes of 7 vignettes which measure academic dishonesty, 4 vignette measure unethical behavior and 5 vignette accounting fraud.

The sample was taken by means of random sampling and purposive sampling method. Thus, this can be classified into mixed sampling method (Suharsono 2009: 76-81). The data collection technique is done by means of survey done distributing vignette directly to IAI congress and distribute vignette to the Accountant Public Office in Surabaya then take the primary data and analyze vignette.

The data were tested to get their validity and reliability. Validity test was done to measure whether the vignette is valid or not

Table 2
***Vignette* Return Level**

Description	Jakarta	Surabaya
<i>Vignette</i> that are distributed	82	19
<i>Vignette</i> that weren't filled in completely	3	0
<i>Vignette</i> were not returned	42	5
<i>Vignette</i> which were not appropriate with the population	5	0
<i>Vignette</i> that can be processed	32	14

Table 3
Respondents' Profile:

Description	Number (People)	Percentage (%)
Sex :		
Male	12	27.9
Female	31	72.1
Age :		
21-25 years old	12	27.9
26-30 years old	5	11.6
31-35 years old	4	9.3
36-40 years old	3	7.0
> 40 years old	19	44.2
Position :		
Junior Auditor	17	39.5
Senior Auditor	5	11.6
Supervisor	2	4.7
Manager	1	2.3
Partner	17	39.5
Technical Director	1	2.3
Working Experience :		
1-3 years	15	34.9
4-6 years	3	7.0
6-9 years	4	9.3
> 9 years	21	48.8

(Ghozali 2006:45). A vignette is valid when the questionnaire is measurable. The validity test is done by correlating bivariate among indicators with construct total score. The test tool that is used Bivariate Correlation. A data is valid is the probability each question is < 0.05 (Ghozali 2006: 47)

Data reliability test is used to measure a vignette that is an indicator of a variable or construct by measuring the respondents' answer consistency and stability when completing the questionnaire (Ghozali 2006: 41). A reliable vignette is a vignette in which the respondents' answer is always consistent with the questions. The testing was done by using Reliability Analysis in SPSS called Cronbach

Alpha. This instrument has one shoot character or once measurement. This describes that the measurement only once and the result is compared with another question or measure correlation between answers of the question. An answer is reliable if Cronbach Alpha value (α) > 0.6 (Nunnaly : 1967). The bigger Cronbach alpha value that is produced thus more reliable that answer.

Normality test was done to test whether in a model has any residual that distributed non-normally (Ghozali 2006:110) then it is used to determine hypothesis test tool using parametric or non parametric statistic. Test tool that is used to test residual normality is statistic test of Kolmogorov-Smirnov (K-S). By using

Table 4
Validity Test Result

Variables	Item	Pearson Correlation	Status
Attitude toward Academic Dishonesty	STA 1	0.770	Valid
	STA 2	0.772	Valid
	STA 3	0.770	Valid
	STA 4	0.806	Valid
	STA 5	0.642	Valid
	STA 6	0.814	Valid
	STA 7	0.445	Valid
Attitude toward Unethical Behavior	STE 1	0.780	Valid
	STE 2	0.707	Valid
	STE 3	0.746	Valid
	STE 4	0.559	Valid
Attitude toward Accounting Dishonesty	KKA 1	0.786	Valid
	KKA 2	0.709	Valid
	KKA 4	0.770	Valid
	KKA 5	0.721	Valid

normality test, the hypothesis is as follow:

H0: data residual is distributed normally

H1: data residual is not distributed normally

When the significance result of data normality yields the value ≥ 0.05 , meaning the data residual is distributed normally, that test instrument is parametric statistic. On the contrary, when the significance result of data normality provides the value < 0.05 , it indicates that the data residual is not distributed normally, that test instrument used is non parametric statistic.

Statistic test instrument is used to test the relation between the variables that is Bivariate Correlation (Ghozali 2006: 47). This correlation test is used to test the relation of attitude toward academic dishonesty with attitude toward unethical behavior and attitude toward accounting fraud likelihood. The equation model for this study is as follows:

$$STE = a + b_1 SKA + e. \quad (1)$$

Note:

STE = Attitude toward Ethical behavior,

SKA = Attitude towards academic fraud,

a = Constant,

b₁ = Correlation coefficient,

e = standard error.

DATA ANALYSIS AND DISCUSSION

As in Table 2, Vignette distribution is done on December 8th 2010 to December 10th

2010. This was distributed in Jakarta on IAI XI Congress on 8-10 December 2010 and 19 were distributed in Surabaya. From 101 vignettes were distributed, there were forty five vignettes that were not given back and three vignettes were not filled completely, thus a whole total vignette that could be processed are forty six. The respondents were public accountant from throughout Indonesia such as Jakarta, Surabaya, Yogyakarta, Solo, Aceh, Bengkulu, Semarang, Pekanbaru and Padang.

The research is conducted toward forty six respondents. Though there are three data with extreme answer, the following data being processed is 43 respondents. From 43 that will be processed, mostly are male of 31 people (72.1%), under 40 years old and they were 19 people (44.2%) most of the respondents with junior auditor position and their partners of 17 people (39.5) and most of the respondents with the working experience under 9 years of 21 people (48.8%). The respondents' profile description can be seen Table 3.

The result of validity test for each question item score and indicator toward total variable score shows significant result (on 0.05 level), except for the indicator of KKA 3 question. It makes KKA 3 excluded from the analysis so that a valid data is taken. This

Table 5
Reliability Test Result

Variables	Cronbach-Alpha (α)
Attitude toward Academic Dishonesty	84.3%
Attitude toward Unethical Behavior	65.5%
Accounting fraud likelihood	74.4%

Table 6
Normality Test Result

Variables	Asymp. Sig. (2-tailed)
Attitude toward Academic Dishonesty	0.156
Attitude toward Unethical Behavior	0.386
Accounting fraud likelihood	0.076

can be seen in Table 4.

The test instrument used is Reliability Analysis in SPSS 14.0 application for windows that is Cronbach Alpha. The character of this instrument is one shot or once measurement. This describes that the measurement only once then the result is compared with another question or measure a correlation between the answers. An answer is reliable if Cronbach Alpha value (α) > 0.6 (Nunnally 1967). Cronbach Alpha value for each instrument that used in this study shows the value > 0.6 that provides a picture about the collected data (Table 5).

The normality test is done by using Kolmogorof-Smirnof test instrument. The result shows that all residual data are distributed normally with significance result of > 0.05 (see Table 6).

The differentiation test for three variables is done such as on attitude toward academic dishonesty, attitude toward unethical behavior, and attitude toward accounting fraud likelihood. All these are conducted by testing the divergence of variable from sexes, age, position and working experience (see Table 7).

In Table 7, it shows that there is no divergent attitude toward academic dishonesty between sexes. Though, it was found that women tend to tolerate unethical behavior than men. The same thing is found on the attitude toward unethical behavior and atti-

tude toward accounting fraud whereas there is no divergence of men and women attitude. Attitude toward academic dishonesty, attitude toward unethical behavior and attitude toward accounting fraud is same between public accountant positions. The managers and their partner positions are the positions that cannot tolerate unethical behavior, whether for Attitude toward Academic Dishonesty, Attitude toward Unethical Behavior or Accounting fraud likelihood.

Beside that attitude toward academic dishonesty, attitude toward unethical behavior and accounting fraud likelihood are different in terms of the age of public accountants. The more mature their ages, they tend to unable to tolerate unethical behavior whether academic dishonesty, unethical behavior and accounting fraud.

On the other hand, there is inconsistency of divergence test result for demography of working experience and position whereas there is a divergence of attitude toward academic dishonesty for low working academic to the high working experience. A different thing is found that there is no diverge in attitude toward unethical behavior and attitude toward accounting fraud for any working experience. The difference of diverge test result is due to one's working experience is not in line with public accountant position.

Hypothesis testing uses correlation test with SPSS 14.0 program. Statistic test tool

Table 7
The Differentiation Test

No	Variable	Sex	Age	Position	Working Experience
1.	Attitude toward Academic Dishonesty	no divergence	There is a divergence	no divergence	There is a divergence
2.	Attitude toward Unethical Behavior	no divergence	There is a divergence	no divergence	No divergence
3.	Accounting fraud likelihood	no divergence	There is a divergence	no divergence	No divergence

Table 8
Hypothesis Test Result

No	Independent Variables	Dependent Variables	Hypotheses	Result	Description
1.	Attitude toward Academic Dishonesty	Attitude toward Unethical Behavior	H1	H ₀ is rejected	Significance 0.000 < 0.05
2.	Attitude toward Academic Dishonesty	Attitude toward accounting fraud likelihood	H2	H ₀ is rejected	Significance 0.000 < 0.05

that is used to test the relation between variables is Bivariate Correlation (Ghozali 2006: 47). Hypothesis testing result shows a significant result, below 0.05, so that it can be concluded as in Table 8.

Hypothesis 1

Pepie (2008) also stated that one of the e-dishonesties is done by doing copy-cut-paste that a technology for unethical purposes. The dishonesty is done related to their behavior in a professional world. When the students did any cheating in doing any task and test, the cheating culture has been implanted in their mind. This culture will be continued by the students when they go to the job situation. The first hypothesis result is that there is a correlation between attitudes toward academic dishonesty and attitude toward unethical behavior.

The reasonable behavior theory is developed by Ajzen (1988) that explains behavior which is called as theory of *planned behavior* (Jogiyanto 2007: 62). Based on this theory, few concepts predict and explain human behavior. Attitude toward behavior, subjective norm and control of behavior will affect interest to behave and the interest will

affect one's behavior. One's attitude toward behavior will not be realized into behavior form because attitude without interest will not produce a behavior. Beside that, some behaviors are not in a full control.

It is proved that there is a correlation between attitude toward academic dishonesty and attitude toward unethical behavior and attitude toward accounting fraud. It means that respondents' answer shows unethical attitude in a professional world. It is supported by the highest respondents' answer for related questions to silent or didn't know act to cheating at scale 4 (it is accepted as unethical act). A similar result is also found for related question which has no action when they know any unethical behavior in a work place with the highest answer 5 (it is acceptable very much as unethical act). The respondents' answer for both questions represents that unethical act in a college related to unethical act in a professional world.

Divergence test results indicate that there is no difference between the attitudes toward academic dishonesty and that towards unethical behavior between the sexes and positions. Nevertheless, there is evidence that women are more able tolerate

unethical actions than men. Manager Position is a position that most cannot tolerate unethical actions, either to attitudes toward academic dishonesty and attitude towards unethical behavior.

In addition, attitudes toward academic dishonesty and attitude towards unethical behavior differs across ages of the public accountants. The older accountants tend not to tolerate unethical for academic fraud and unethical behavior. On the other hand, there is a difference in the divergence test results for work experience demography that there is difference in attitudes toward academic dishonesty less working experience to experienced high employment. Yet, there is no difference in attitudes toward unethical behavior for a variety of working experience. The difference in this divergence test results is due to the one's work experience is not directly proportional to the position of public accountants. It can be concluded that there is a relationship between attitudes toward academic dishonesty and attitudes toward unethical behavior, but there is a different levels tolerance between women and men, different ages, different levels of positions, as well as a variety of working experience.

It is obvious that this study is consistent with the previous studies of Conroy et al. (2009) and Wilopo et al. (2006) that there is a strong relationship between attitudes toward academic dishonesty and attitudes toward the accounting fraud. This study does not fully reflect the public accountings' behavior. This is due to the fact that measuring one's attitude toward the behavior. Although the respondents stated that attitudes towards public accounting fraud are related to attitudes toward academic accounting fraud, they are the CPAs who have a strong behavioral control and no interest in accounting fraud. Even they don't commit accounting fraud. On the contrary, if the subject of research that CPAs has a low behavioral control as well as having an interest in accounting fraud, then this will encourage someone to commit accounting fraud.

It is evident that there is a relationship

between attitudes toward academic dishonesty tendency and attitudes toward the accounting fraud from the perspective of public accounting. This means that public accountants assess academic fraud committed by accounting students is one of measures in accounting fraud likelihood.

Hypothesis 2

Conroy, et al. (2009) measured the relationship between the auditor's position and ethical behavior by using a vignette in which there is an accounting fraud committed by accountants. Indirectly, Conroy measured the accounting fraud by using variable of ethical behavior in the accounting. Thus, it can be concluded that accounting fraud is one part of unethical behavior. But on the other hand, Wilopo (2006) distinguish unethical behavior with a tendency to accounting fraud.

Morris (2006), Turens (2001), Nonis (2001), and Harding (2004) stated that there is a relationship between academic dishonesty with unethical behavior, while Conroy (2009) classified the accounting fraud into the unethical behavior, while Wilopo (2006) distinguish between unethical behavior and tendency of accounting fraud into two different things, then it can be hypothesized that there is a relationship between the tendency of academic dishonesty and accounting fraud. The results of hypothesis testing on the both studied samples; it is found the evidence that there is a relationship with attitudes toward academic dishonesty with attitude towards accounting fraud likelihood.

The previous research examined the behavior whereas this study focused on attitudes toward the behavior itself. The results of this study indicate that there is a relationship between attitudes toward academic dishonesty with attitudes toward unethical behaviors and attitudes toward the accounting fraud. This means that the respondents' answers indicate unethical attitude of someone in college would bring them into unethical attitudes in the professional world. This result is supported by the highest respondents'

answer to the questions relating to the falsification lies on a scale of 5 (Very Accepted for Unethical Actions).

Another same result is also found for the question related to the tendency to manipulation, falsification and alteration of accounting records or its supporting documents in the professional world with the highest answer 5 (Accepted very much For Unethical Actions). Both vignettes describe a similar situation with different conditions, where falsification is an act of forgery in college and the other vignette relating to counterfeiting in the professional world. Respondents' answers to two questions represent the unethical actions in college associated with unethical actions in the professional world.

Divergent test results indicate that there is no difference in attitudes toward academic dishonesty and attitudes towards accounting fraud between gender and occupation. Nevertheless, there is evidence that women are more able to tolerate unethical actions than men. Manager Position is a position that most can not tolerate unethical actions, either to attitudes toward academic cheating and attitudes toward the accounting fraud. In addition, attitudes toward academic cheating and attitudes toward the accounting fraud differs across age public accountant. Older age tend not to tolerate unethical for academic fraud and accounting fraud.

On the contrary, there were differences in the different test results for working experience, with demographic differences in attitudes toward academic cheating, a little working experience to experience high employment, but there are differences in attitudes toward unethical behavior for a variety of working experience. The different results are due to the different tests which are not directly proportional to the position of public accountants. It can be concluded that there is a relationship between attitudes toward academic and cheating attitudes toward unethical behavior, but to different levels of tolerance between women and men, with different ages, different levels of positions, as well as a variety of working experience.

The test results are consistent with previous studies Conroy et al. (2009) and Wilopo et al. (2006) that there is a strong relationship between attitudes toward academic cheating attitudes toward the accounting fraud. The results of this study do not fully reflect the behavior of public accounting. This is because the study was to measure a person's attitude toward the behavior. Although respondents stated that attitudes towards public accounting fraud related to attitudes toward academic accounting fraud, if the subject of research that CPAs have a strong behavioral control and have no interest in accounting fraud, the person will not commit accounting fraud. Conversely, if the subject of research that CPAs have a low behavioral control as well as having an interest in accounting fraud, then this will encourage someone to commit accounting fraud.

This study proves that there is a relationship between attitudes toward academic dishonesty tendency attitudes toward the accounting fraud from the perspective of public accounting. This means that public accountants assess academic fraud committed by accounting students is one of the measures the tendency of accounting fraud.

CONCLUSION, IMPLICATION, SUGGESTION, AND LIMITATIONS

Based on the empirical evidences that are found, it is concluded that there is a relationship attitudes toward academic dishonesty with attitude towards unethical behavior. This means that a student who's done an academic dishonesty tend to do an unethical behavior when stepping on the professional world. The test results support previous research that researchers do Nonis et al. (2001) and Harding et al. (2004) that there is a strong relationship between attitudes toward academic cheating attitudes toward unethical behavior in the professional world. In addition, there is evidence, too, that there is a correlation with attitudes toward academic cheating tendencies accounting fraud. The results of this study support the research that was conducted

by Wilopo (2006) and Conroy (2009). In addition, the results of this study also support Conroy (2009) which concluded that women tend to be more tolerating unethical acts than men. In terms of age, there is a difference in attitudes toward academic dishonesty, attitudes toward unethical behavior, and attitudes toward the accounting fraud trend from age 21-25 years to > 40 years.

Attitudes toward Academic Dishonesty strongly associated with the Attitudes towards Unethical Behavior and Attitudes towards Cheating Accounting. The level of significance was found with the conditions of the majority of respondents are partners with higher working experience. Divergent test results indicate that there is no difference in attitudes toward academic cheating, attitudes towards unethical behavior and attitudes towards accounting fraud between sex and occupation. Public accountant age determine a person's attitude toward unethical action. It can be concluded that there is a relationship between attitudes toward academic dishonesty with attitudes toward unethical behavior and attitudes toward the accounting fraud, but there is difference of levels of tolerance between women and men, different ages, different levels of positions, as well as a variety of working experience.

It is obvious that unethical behavior is often carried out by many academician and practitioner. Specifically, when unethical behavior is done by students, it will bring culture into the professional environment. Every man perception toward academic fraud, unethical behavior, and the accounting fraud likelihood is different. Therefore, it needs to be analyzed further in perceptions level of academic fraud, unethical behavior, and tendency of accounting fraud. By conducting a research by analyzing differences in the perception level, the result can provide wider perspective. Thus, it can also be useful for academic and professional environments.

The results of this study give practical implications for education and public accounting. Academic dishonesty is one's origin in doing an unethical behavior and ac-

counting fraud. The result of this study indicates that there is a relationship between attitudes toward academic dishonesty with attitudes toward the accounting fraud likelihood from the public accounting perspective. This means that public accountants assess academic fraud committed by accounting students is one of tendency actions of accounting fraud. Unethical behavior and accounting fraud will be reduced if the educational world also participated in tighten the regulations to reduce the amount of academic dishonesty student.

This study focuses on revealing the relationship among the variables but not on analyzing in more detail of the perceived level of public accountants on academic fraud, unethical behavior, and tendency of accounting fraud. This does not either detect how far unethical perceptions of a behavior is. Therefore, further study must be done for analyzing the differences in the perception of unethical behavior and tendency of accounting fraud with wider scale compared with this study.

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