

SIX CULTURE HOFSTEDE AND STUDENT ACADEMIC FRAUD AT PRIVATE UNIVERSITIES IN BALI

By

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ABSTRACT

Academic fraudulent behavior is a dishonest act that violates ethics in the academic sphere at both the student, lecturer and administration levels which harms other parties. This research wants to test the influence of Hofstede's cultural dimensions on student academic fraud. This research was conducted at Warmadewa University in Bali. The population in this study were 2020 Even semester students of the Accounting Department, Faculty of Economics and Business, Warmadewa University in Bali, totaling 2456 students. To determine the minimum sample size, the researcher used the Slovin formula, namely 100 students as a sample. This research uses an interval scale with 5 Likert scales. Data analysis in research uses Partial Least Square (PLS) with the SmartPLS program. The results show that the cultural dimension of power distance has no effect on academic fraud, the cultural dimension of uncertainty avoidance has a negative and significant effect on academic fraud, the cultural dimension of individualism has a negative and significant effect on academic fraud, the cultural dimension of masculinity has a positive and significant effect on academic fraud, the cultural dimension of orientation long term has a negative and significant effect on academic fraud, and the cultural dimension of indulgence has a negative and significant effect on academic fraud

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1. INTRODUCTION

Cheating is an action that can occur in everyday life. Cheating can occur in SD/MI, SMP/MTs, SMA/SMK/MA, and universities. Educational institutions which should be a means of educating both the knowledge and morals of the nation seem to have turned into a means of obtaining a diploma with good grades. From this we can see that honesty, especially in education, is something that is not easy to have.

Higher education is a formal education institution that aims to provide knowledge to develop the abilities/fields chosen by students so that they can be equipped for when they are in the world of work. Students are expected not only to gain knowledge and practice, but also to acquire soft skills, one of which is honesty in facing competition in the world of work. However, what happens is that most students think that higher education is just a facility that must be undertaken in order to be accepted for work with the benchmark for study success, namely a high Grade Point Average (GPA). Students assume that with a high GPA it will be easy to get a job. Students do everything they can to get it because they are oriented towards results, not processes, so it is natural that students do everything they can to get a good GPA, one of which is by committing academic fraud.

Literature about cheating by students, which is unprecedented, also occurred at Harvard University which is known for having high standards of morality (The Last Psychiatrist, 2012). Furthermore a survey of approximately 23,000 high school students in public and private schools by The Josephson Institute Center for Youth found that 51 percent of high school students cheated on tests during the academic year (Ehrlich & Fu, 2013). The survey also found

that 74 percent of students copied other students' homework. This phenomenon is very worrying for those who care about morals. This is because cheating not only has a negative impact on students while studying in college, but also for the rest of their lives because they are more likely to engage in deviant behavior (Grave, 2008).

An attitude of integrity and honesty must belong to everyone, including students. Students are the spearhead in the development process of the nation and state. Ideally, large countries and countries have capable and qualified students. In reality, there are still many incidents that show that integrity in academic circles is still being questioned. Not long ago, the academic world was shocked by an incident of academic fraud at Jakarta State University (UNJ). The Chancellor of UNJ is suspected of having misused academic programs, manipulated registration numbers and absences, and even indicated plagiarism at the doctoral level (Utama, 2017; Kurniawati, 2017). The data above shows that dishonesty or low levels of integrity still often occur among academics, among those who should uphold applicable ethics and norms. This low level of integrity leads to the implementation of corruption in the world of education. If this is allowed, it is very possible that this dishonest behavior will continue, even though it is no longer in the education system. This, of course, is a very important problem to find a solution to minimize the occurrence of dishonest behavior, especially in the academic context.

The study by Ludigdo and Kamayanti (2012) attempted to understand why many accountants are unethical from a cultural perspective. In this case, culture is the values held by a nation. Indonesia has values reflected in Pancasila, and other countries also reflect their own values. Applying the same rules in different countries that have their own cultural values is considered inappropriate and can lead to unethical behavior being carried out. If you look closely, corruptors have different cultural backgrounds because they occur in different regions or areas.

Culture refers to the norms, values, and beliefs of a particular group or community in a particular area or geographic location, and is shared by its members (Hofstede, 1980; Tonasa & Setyorini, 2019). This means that beliefs, norms and value systems can influence members of a community to behave and act in certain ways deemed acceptable by other members of the group. Norms of behavior are also influenced by the ethical values believed by each person or group. This research is in accordance with research by Ferrell and Gresham (1985) in Tonasa & Setyorini (2019), where individual ethical decision making can be influenced by many factors such as individual attributes, social and cultural environments. It seems that cultural values have an influence on acts of academic fraud, as stated by the interviewee that cultural values can also have an influence on acts of fraud, because education from an early age teaches you to act honestly and if you want to get what you want you must also try in a good way. In culture, we are taught about ethics which regulate ethical social norms to be carried out. Local wisdom values are also in line with Godly values, so when this is ignored, it is certain that personalities who uphold honesty and other noble attitudes will be sidelined (Tonasa & Setyorini, 2019).

Cultural heritage clearly influences a person's way of life, as well as their professional life. Indonesia's cultural heritage is still very rich in society. This was expressed by Suseno (2003: 38) in his study of Javanese ethics, where he stated that the ethics of Javanese society adheres to the principles of harmony and respect. These two principles are based on Javanese values, including mutual cooperation resulting from two main principles of social ethics. The inherent reciprocal cooperation between Javanese people forms cultural character. Of course, character is ethical in society, but in the workplace it is not necessarily ethical, according to professional ethics. Because of the cultural nature of the negative side when entering the accounting or auditor profession, there is a tendency to fill gaps in unethical behavior, namely mutual cooperation or cooperation in corruption. This of course contradicts the Code of Ethics of the Indonesian Association of Public Accountants, where there are policies and rules for all members who work as public accountants or auditors, as well as in business, government, and in the world of education, to fulfill their professional responsibilities.

Accountants have an educational background in accounting. This is a consideration for researchers in choosing accounting students as research subjects, who consider the world of accounting education as an institution that produces potential auditors and accountants, having a big impact on the ethical behavior of accountants (Sudibyo, 1995; Khomsiyah & Indriantoro, 1998; Rosyida, 2017). Therefore, the condition of students is an input to the professional education process. Accounting students have different cultural backgrounds, which is why researchers use a cultural approach as a research method. Research using an analysis unit of accounting students, when they graduate, many will work in the financial sector, thus placing a burden on universities to produce graduates who have integrity and honesty and uphold professional ethics. The use of accounting students in behavioral accounting research has been widely carried out, Houghton & Hronsky (1993); Pamungkas (2014) states that accounting students have the same (similar) cognitive structure as real accountants, auditors or managers.

2. LITERATURE REVIEW

Initial Fraud

Financial crime and fraud may have existed since the beginning of trading. Woodward et al. (2003) note the rudimentary use of biometrics thousands of years ago as a means of identifying trusted traders—the conclusion that untrustworthy market participants have existed since humans began trading. Keay (1992), Robins (2007), and others report what may have been the first public company financial statement fraud in the British East India Company in the late 1600s. Adam Smith (1776) recognized the shortcomings of modern corporations including the erosion of shareholder value due to waste from fraud and abuse. With this in mind, we place a basic fraud model in Figure 1. This model highlights the separation of the person committing the crime from the criminal act. Over the past 60 years, more sophisticated theories have been developed that differentiate fraud and its motivations from other forms of financially motivated crime, such as theft and robbery. Each of these fraud theories provides a unique fraud perspective and insight into the minds of fraudsters. Therefore, the evolution of these theories has moved the current view of fraud far beyond the simplicity of Figure 1. Research into these models identifies: constructs and characteristics that describe individuals who commit crimes; mediators and moderators of the vector between offenders and crime, such as accounting controls and risk assessment; and actions that deconstruct the details of the crime into identifiable functions. It is from this basic conceptual model that we begin to build our understanding of fraud and white collar crime.



Figure 1. Basic Conceptual Model for Financially Motivated Crime

White Collar Versus Other Crimes—Foundations of Fraud Theory

Edwin H. Sutherland (1940) is credited with coining the term "white collar crime". While previous criminologists and sociologists examined the broad topic of crime, focusing primarily on street crime and violence, Sutherland was the first to integrate crime of the upper white-collar classes with economic and business activities. In the context of open lawlessness by many nineteenth-century robber barons, Sutherland portrayed white-collar criminals as suave professionals who principally violated "delegated or implied trusts".³ Sutherland noted that earlier theories of criminality tended to depict poverty as the primary driver of crime, but poverty is rarely at the center of white-collar crime.

Sutherland (1940, 1944) distinguished white collar criminals from street criminals or violent criminals in three main ways. First, he argues that the status of a professional in society creates an atmosphere of admiration and intimidation. Community members admire the professional, but also fear retribution if they antagonize the individual. Awe and fear led to lighter sentences for white collar criminals.

Second, because of professional status, reliance on the traditional criminal justice system is reduced, and lower penalties are usually applied (e.g., SEC civil actions). To date, civil actions, injunctions, fines, or probation are often prescribed for fraud offenses, with the notation of "criminal" action removed from the adjudication process.

Third, white-collar crime is less clear-cut than violent crime for several reasons: the consequences borne by the public may be spread over a longer period of time, the acts may spread to more individuals, and victims may be more difficult to identify and less well organized. . Citing societal tolerance and lighter punitive measures for white-collar crime, Sutherland (1940, 1944) asserted that the legal regime of the time was ineffective.

Academic Cheating

Cheating comes from the word "cheat" which in the Big Indonesian Dictionary, cheating means being dishonest. According to Albrecht, et al., (2012: 6), fraud is a general term that includes all the ways in which cunning is used by someone to do something to gain an advantage over others from wrong judgment. According to Cizek (2003) in Annisa (2009: 16) cheating can be interpreted as behavior carried out by students intentionally.

includes: (1) violation of regulations in completing exams or assignments, (2) giving advantages to other students in exams or assignments in a dishonest way, (3) reduction of expected accuracy in student performance. Academic fraud is defined as a form of behavior that brings benefits to students dishonestly, including cheating, plagiarism, stealing and falsifying something related to academics (Hendricks, 2004 in Siti Annisa, 2009: 17). Based on the description of the opinion above, it can be concluded that the definition of academic fraudulent behavior is a dishonest act that violates ethics in the academic sphere at both student, lecturer and administration levels which harms other parties.

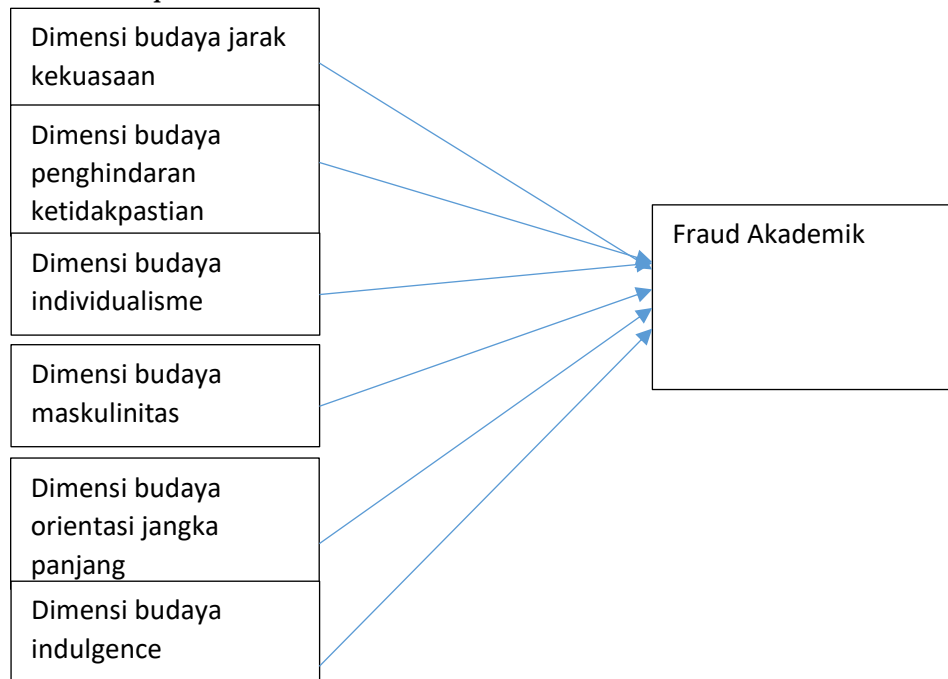
Forms of Academic Cheating

Fraudulent acts in higher education include activities in class lectures, exam activities, lecture assignments, relations between lecturers and students, and relations between students in terms of academic activities. Cheating is not always something that has been explicitly regulated in law so that it has legal force or in academic regulations set by universities. As is the case at many other ethical levels, it also happens that there are many ethical values that cannot be described in a regulation or law, because of the judgmental nature that accompanies these values. Although in general universities generally stipulate that the academic environment they uphold is based on the values of honesty, loyalty, tolerance, responsibility, justice, etc., these values are not always spelled out in detail and unequivocally in which actions they take. wrong and right.

According to Hendrick (2004) in Annisa (2009: 21) the forms of academic cheating that occur among students are:

1. Use of notes during exams.
2. Copying other people's answers on exams.
3. Using dishonest methods to find out what will be tested.
4. Copying exam answers from other people without that person's knowledge.
5. Helping others to cheat.
6. Cheating in various ways.
7. Copying other people's scientific work and admitting it as your own work.
8. Falsifying bibliography.
9. Collaborate with teachers to complete individual assignments.
10. Copying several sentences (including from the internet) without including information in the bibliography.
11. Buying scientific work from other people.
12. Using various false excuses to prolong the submission of assignments.

Research Concept



Hypothesis

Power distance measures the distance in the distribution of power between members in a particular society. Large power distance results in large inequality. Societies that have a large power distance tend to have a hierarchical order. Thus, this causes members of society who have low positions to tend to submit to members who have more authority (Hofstede, Hofstede, and Minkov 2010). This submissive attitude tends to make members in lower positions reluctant and afraid to reprimand their superiors when these superiors commit acts of fraud or unreasonable actions in their organization or company. This causes the opportunity for fraud to occur even higher. Based on research by Mihret (2014), it was found that countries that have a large power distance have a higher exposure to fraud risk than countries that have a small power distance. Research conducted by Kimbro (2002) and Yeganeh (2014) also found a special

relationship between high power distance and corrupt behavior. Arturo et al., (2017) also found a positive relationship between power distance and earnings management.

Power Distance has been defined as the extent to which less powerful members of organizations and institutions (such as families) accept and expect that power is distributed unequally. Researchers used an adaptation of the comparison table from Geert Hofstede (2011).

H 1 : The cultural dimension of Power Distance has a positive effect on academic fraud.

Uncertainty avoidance is the degree to which people feel threatened by situations that are uncertain or that they do not understand. The higher the uncertainty avoidance value in a country indicates that the people there prefer conditions with certainty and require a lot of clarity and structured rules (Hofstede, Hofstede, and Minkov 2010). Mihret (2014) states that high uncertainty avoidance can influence fraud risk because it tends to minimize and estimate the potential for uncertainty caused by the potential effects of fraud and reduces the risk of fraud by placing prevention mechanisms in accordance with established regulations. Based on research results, Arturo et al., (2017) shows that uncertainty avoidance is negatively related to earnings management and Yamen et al., (2017) explains that financial crime tends to decrease in countries that have a high uncertainty avoidance culture.

Uncertainty avoidance refers to the degree to which people can tolerate uncertainty in any situation. Uncertainty avoidance is not the same as risk avoidance; this has to do with society's tolerance for ambiguity. This indicates the extent to which a culture programs its members to feel uncomfortable or comfortable in unstructured situations. Unstructured situations are new, unknown, surprising, and different from the norm. Researchers used an adaptation of the comparison table from Geert Hofstede (2011).

H 2 : The cultural dimension of Uncertainty Avoidance has a negative effect on academic fraud.

Individualism relates to a society that has loose ties between individuals. People tend to pay more attention to themselves and only their immediate family. The lower the value of individualism in a country indicates that the people in that country are collective. Collectivism as the opposite of individualism represents a very close preference in society where individuals from birth onwards must be integrated into strong, cohesive groups and always protect their group in return for unquestioning loyalty (Hofstede, Hofstede, and Minkov 2010) . This unquestioning loyalty can encourage individuals to protect their group regardless of whether their actions are good or bad (Yeganeh 2014). In cases of fraud that often occur, it is very difficult to prevent fraudulent acts carried out collectively rather than fraud crimes committed by individuals. Thus, this collectivism can influence the risk of fraud because it tends to increase the opportunity for fraud to occur. The research results of Zhang et al., (2013) found that worse earnings management practices are carried out in countries that have collectivism compared to countries that are more individualistic, although earnings management is not categorized as a crime but is a sign of unethical actions. . This opinion is reinforced by the statement that the cultural dimension of collectivism is positively related to corrupt behavior and increases in countries that have a low Individualism profile. (Yeganeh, 2014 and Yamen et al., 2017).

Individualism versus collectivism of a society is the degree to which people in a society are integrated into groups. On the individualist side we find cultures where ties between individuals are loose: each person is expected to take care of himself and his immediate family. On the collectivist side we find cultures in which people from birth onwards are integrated into strong, cohesive groups, often extended families (with uncles, aunts and grandparents) who continue to protect them in exchange for unquestioning loyalty, and are opposed in another group. Researchers used an adaptation of the comparison table from Geert Hofstede (2011).

H 3 : The cultural dimension of individualism has a negative effect on academic fraud.

Masculinity represents a preference in society for achievement, heroism, assertiveness, and material rewards for success. Society at large is becoming more competitive. The lower the masculinity score in a country indicates that the country's society is more feminine. Countries that tend towards a masculine culture tend to emphasize assertiveness, material possessions, performance and ambition. In contrast, feminine cultures emphasize human needs, care, and interdependence. The high level of competition in life in the masculinity dimension makes people willing to do anything to improve their quality of life (Hofstede, Hofstede, and Minkov 2010). However, the existence of competition and ambitious behavior in a society can encourage a person to carry out unethical behavior and harm other people (Yeganeh 2014). Thus, the higher the masculinity dimension in a country can trigger fraud crimes. Based on the results of research conducted by Yeganeh (2014), a positive relationship between masculinity and corruption and masculinity and financial crime was found (Yamen et al. 2017).

Masculinity versus Femininity, in society, refers to the distribution of values between genders which is a fundamental problem for any society, for which various solutions can be found. The masculinity of so-called masculine cultures is highly competitive and focused on ambition; Feminine cultures place a high value on quality of life. in other words, masculine cultures "live to work" while feminine cultures "work to live". Researchers used an adaptation of the comparison table from Geert Hofstede (2011).

H 4 : The cultural dimension of masculinity has a positive effect on academic fraud.

Long-term orientation reflects a society that tends to pay attention to and foster values related to future virtues such as persistence and thrift. Countries that tend to have a long-term orientation cultural dimension have their people really considering the results of decisions that are occurring now because they assume these decisions will have an impact on the future. Hofstede et al., (2010) explained that people with a long-term orientation tend to uphold important values in work such as honesty, accountability and being able to adapt to change and have more long-term goals. Thus, people who have a long-term orientation are better able to estimate the risk of fraud that may occur in the future and are better prepared to respond to the risk of fraud proactively. Based on research by Mihret (2014), countries with limited long-term orientation have a high exposure to fraud risk. Yamen et al., (2017) stated that financial crime increases in countries that have low long-term orientation dimensions.

Long-term oriented cultures are willing to make sacrifices and exert a lot of time and effort to achieve goals that will bear fruit after a long period, while short-term oriented cultures prefer immediate gratification. The values contained in short-term orientation such as perseverance, thrift, regularity of relationships based on status, and having a sense of shame; the opposite values, namely the short-term pole is repaying social obligations, respecting traditions, protecting one's 'face',

H 5 : The Long Term Orientation cultural dimension has a negative effect on academic fraud.

Indulgence reflects a society with a social order that is very tolerant of the expression of natural human desires, especially those related to enjoying life and being happy. In countries that have a high culture of indulgence, people focus more on happiness and well-being so they can reduce restraint. People who fall into the indulgence condition are considered to be able to enjoy life more and have an optimistic attitude and have more positive emotions (Hofstede, Hofstede, and Minkov 2010). Having an optimistic attitude and a positive way of thinking in living life can reduce pressure and encouragement to carry out unethical actions that harm other people. Cressey (1950) stated that the factors causing fraud are pressure, opportunity and rationalization. Thus, the condition of an indulgent society that is able to reduce or minimize the emergence of one of the factors that causes fraud can reduce the opportunity for fraudulent acts to occur. So, the higher the culture of indulgence can reduce the risk of fraud.

A sixth and new dimension, added in Hofstede's 2010 book, uses Minkov's label, Indulgence versus Restraint which focuses on aspects not covered by the other five dimensions, but known from the literature on "happiness research". Indulgence means a society that allows relatively free satisfaction of basic and natural human desires related to enjoying life and having fun. Restraint means society controls the satisfaction of needs and regulates it with strict social norms. Researchers used an adaptation of the comparison table from Geert Hofstede (2011).

H 6 : The cultural dimension of Indulgence culture has a negative effect on academic fraud.

3. RESEARCH METHODS

This research was conducted at a private university in Bali. The selection of private universities in Bali was based on considerations of the homogeneity of research data. The population in this study were students in the Even Semester 2020 Accounting Department, Faculty of Economics and Business, Private University in Bali, totaling 7062 students.

No	University Name	Number of Students
1	Warmadewa University	2456
2	Indonesian Hindu University	1149
3	Mahasaraswati University	2167
4	National University of Education	1066
5	Dhyana Pura University	224
	Total	7062

To determine the minimum sample size, researchers used the Slovin formula. The Slovin formula is a formula for calculating the minimum sample size. This formula was first introduced by Slovin in 1960. Based on the notation of the minimum research sample size formula by Slovin above, with... Students, they can determine the minimum sample to be studied. The specified margin of error is 5% or 0.05. With the formula " $n = N / (1 + (N \times e^2))$ " / $n = 7062 / (1 + (7062 \times 0.05^2))$ namely 100 students as a sample.

The independent variables in this research are the cultural dimensions of power distance, individualism, masculinity, uncertainty avoidance, long-term orientation, and indulgence. The dependent variable in this research is academic fraud. Academic fraud can be defined as actions by academic actors who deviate from academic activities. Academic fraud can occur due to 3 things. Namely (1) lack of severe penalties in the evaluation system; (2) excessive teaching system for personal interests and; (3) reduced application of ethics in science (Lin 2013). According to

Santoso & Yanti (2015) academic cheating currently occurs not only influenced by dishonest behavior and opportunities, but also students' moral competence.

The measurement items are based on Hofstede's (2011) reference in Tonasa et al. (2022) power distance, namely I always treat other people as equals to me & I always treat people according to their social status. The items measuring individualism are: I find it easier to manage my own work (without interference from other people) & if there is a problem I always work together with other people to solve it. The items measuring masculinity are: I always prioritize college work before other or family matters & I always balance campus matters with other or family matters. The items measuring uncertainty avoidance are I like a regular routine & I plan the activities I will do. The items measuring long-term orientation are I can adapt to changes towards better circumstances & I always attribute my successes and failures to luck. The items measuring indulgence are In my life, I always control my behavior & I feel that the problems or helplessness that I experience are not solely the result of my own actions, there is the role of other people

Furthermore, academic fraud is based on Zaini, Carolina and Setiawan (2015), namely: Copying assignment answers belonging to other students is a form of academic cheating. Students taking small notes during exams is a form of academic cheating. Giving cheat sheets to friends during exams is a form of academic cheating. Entrusting attendance signatures to friends is a form of academic cheating, Copying exactly without including the source (plagiarism) is a form of academic cheating and Looking for leaks of exam questions from friends in other classes

The data source for this research comes from primary data. Primary data is data obtained directly by data collectors provided through questionnaires. Before filling out the questionnaire, the researcher will explain to the respondent the purpose of this research and explain how to fill out the questionnaire honestly, so that it is hoped that they will get accurate results. This research uses an interval scale with 5 Likert scales. Data analysis in research uses Partial Least Square (PLS) with the SmartPLS program. According to Ghazali & Latan (2016) Partial Least Squares is a powerful analysis method and is often known as soft modeling because it eliminates the assumptions of OLS (Ordinary Least Squares) regression as the data must be distributed normally in a multivariate manner and there are no multicollinearity problems between exogenous variables. PLS can be used for various data scales (nominal, ordinal, interval, ratio) as well as more flexible assumption requirements. PLS can measure the relationship between each indicator and its constructs. Furthermore, in PLS, bootstrapping tests can be carried out regarding the structural model, which is the outer model as well as the inner model.

4. RESULTS AND DISCUSSION

This research aims to determine the influence of *Hofstede culture* on accounting students' academic *fraud*. *Hofstede's culture* has six dimensions which are thought to influence accounting students' academic *fraud* (Y). The six dimensions in question are Power Distance (X1), Uncertainty Avoidance (X2), Individualism (X3), Masculinity (X4), Long Term Orientation (X5) and Indulgence (X6). The conceptual framework of this research is shown in Figure 1 below.

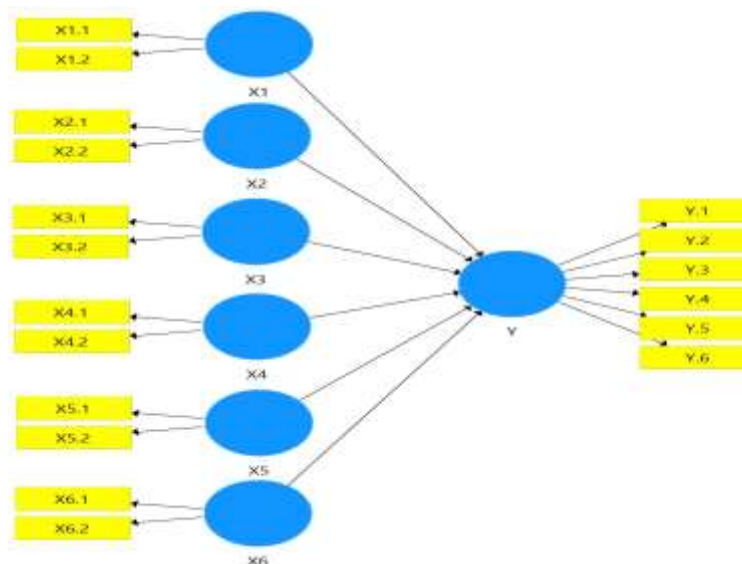


Figure 1
Research Conceptual Framework

The results of data analysis on questionnaire answers from 100 respondents are shown based on the stages below

I. Outer Model Evaluation

1) Convergent validity test

Convergent validity can be seen from the *Average Variance Extracted* (AVE). The test results are presented in Table 1 below.

Convergent Validity Test Results

Variable	Average Variance Extracted (AVE)
Power Distance	0.904
Uncertainty Avoidance	0.892
Individualism	0.897
Masculinity	0.908
Long Term Orientation	0.907
Indulgence	0.886
Academic Fraud	0.816

Source: processed data, 2023

The test results show that the AVE value is greater than 0.5, so it can be stated that all variables have met the data validity requirements.

2) Composite Reliability and Cronbach's Alpha Test

The next test is the *Composite Reliability* and *Cronbach's Alpha tests*. This test is used to ensure that there are no problems related to measurement, so the final step in evaluating the *outer model* is to test the *unidimensionality* of the model. The test results are presented in Table 2 below.

Composite Reliability and Cronbach's Alpha Test Results

Variable	Composite Reliability	Cronbach's Alpha
Power Distance	0.950	0.894
Uncertainty Avoidance	0.943	0.878
Individualism	0.945	0.885
Masculinity	0.952	0.898
Long Term Orientation	0.951	0.897
Indulgence	0.940	0.872
Academic Fraud	0.964	0.955

Source: processed data, 2023

The test results show that the *Composite Reliability* and *Cronbach's Alpha values* for all variables are greater than 0.7, so it can be stated that there are no problems related to measurement, so the final step in evaluating the *outer model* is to test the *unidimensionality* of the model.

II. Inner Model Evaluation

1) R-square (R^2)

Shows the strength and weakness of the influence caused by variations in exogenous variables on endogenous variables. R-Square Value (R^2) greater than 0.50 is categorized as a strong model. R-Square Value (R^2) Each endogenous variable is presented in Table 3 below.

Table 3 Coefficient R^2

	R Square Adjusted	Criteria
Academic Fraud	0.928	Strong

Source: processed data, 2023

Table 3 shows that the R-Square value (R^2) variable *Academic Fraud* is more than 0.50 so it falls within the strong criteria, it can be said that the model formed is strong.

2) Q-square (*predictive relevance*)

Q-Square (*Predictive Relevance*) measuring how well the observation values produced by the estimation model and its parameters. A Q-Square value > 0 indicates the model has good *predictive relevance*. Q-Square Value (*Predictive Relevance*) can be calculated as follows.

$$Q^2 = 1 - (1 - R^2)$$

$$= 1 - (1 - 0.928)$$

= 0.928

Q-Square Calculation (*Predictive Relevance*) produces a value of 92.8 % which can be interpreted as meaning that the model has a very good value. This means that 92.8 % of the relationship between variables can be explained by the model. Based on the results of the above calculations R^2 and Q^2 , it can be continued with hypothesis testing analysis

3) Statistical testing of variable relationships (Path)

This test was carried out to determine whether or not there was a direct influence of each variable used in this research.

Table 4 Path Testing Results

Influence	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
X1 -> Y	0.090	0.081	0.073	1,243	0.214
X2 -> Y	-0.123	-0.121	0.056	2,197	0.028
X3 -> Y	-0.343	-0.356	0.086	3,973	0,000
X4 -> Y	0.199	0.202	0.049	4,039	0,000
X5 -> Y	-0.189	-0.183	0.081	2,319	0.021
X6 -> Y	-0.131	-0.130	0.063	2,078	0.038

Source: processed data, 202 3

- (1) The influence of the cultural dimension of power distance on academic *fraud*
The analysis results show the *Original Sample* value is 0.090. The *T Statistics* value is 1.243 with *P Values* of 0.214. *T Statistics* values that are smaller than 1.96 and *P Values* greater than 0.05 indicate that the first hypothesis in this study is rejected. So it can be stated that the cultural dimension of power distance has no effect on academic *fraud*
- (2) The influence of the cultural dimension of uncertainty avoidance on academic *fraud*
The analysis results show the *Original Sample* value is -0.123. The *T Statistics* value is 2.197 with *P Values* of 0.028. The *Original Sample* value which has a negative sign shows the negative influence of uncertainty avoidance on academic *fraud*. *T Statistics* values greater than 1.96 and *P Values* smaller than 0.05 indicate that the second hypothesis in this study is accepted. So it can be stated that the cultural dimension of uncertainty avoidance has a negative and significant effect on academic *fraud*.
- (3) The influence of the cultural dimension of individualism on academic *fraud*
The analysis results show the *Original Sample* value is -0.343. The *T Statistics* value is 3.973 with *P Values* of 0.000. The *Original Sample* value which has a negative sign shows the negative influence of individualism on academic *fraud*. *T Statistics* values greater than 1.96 and *P Values* smaller than 0.05 indicate that the third hypothesis in this study is accepted. So it can be stated that the cultural dimension of individualism has a negative and significant effect on academic *fraud*.
- (4) The influence of cultural dimensions of masculinity on academic *fraud*
The analysis results show the *Original Sample* value is 0.199. The *T Statistics* value is 4.039 with *P Values* of 0.000. The *Original Sample* value which is positive shows the positive influence of masculinity on academic *fraud*. *T Statistics* values greater than 1.96 and *P Values* smaller than 0.05 indicate that the fourth hypothesis in this study is accepted. So it can be stated that the cultural dimension of masculinity has a positive and significant effect on academic *fraud*.
- (5) The influence of long-term orientation cultural dimensions on academic *fraud*
The analysis results show the *Original Sample* value is -0.189. The *T Statistics* value is 2.319 with *P Values* of 0.021. The *Original Sample* value which has a negative sign shows the negative influence of long-term orientation on academic *fraud*. *T Statistics* values greater than 1.96 and *P Values* smaller than 0.05 indicate that the fifth hypothesis in this study is accepted. So it can be stated that the cultural dimension of long-term orientation has a negative and significant effect on academic *fraud*.
- (6) The influence of the cultural dimension of *indulgence* on academic *fraud*
The analysis results show the *Original Sample* value is -0.131. The *T Statistics* value is 2.078 with *P Values* of 0.038. The *Original Sample* value which has a negative sign shows the negative influence of *indulgence* on academic *fraud*. *T Statistics* values greater than 1.96 and *P Values* smaller than 0.05 indicate that the sixth hypothesis in this study is accepted. So it can be stated that the cultural dimension of *indulgence* has a negative and significant effect on academic *fraud*.

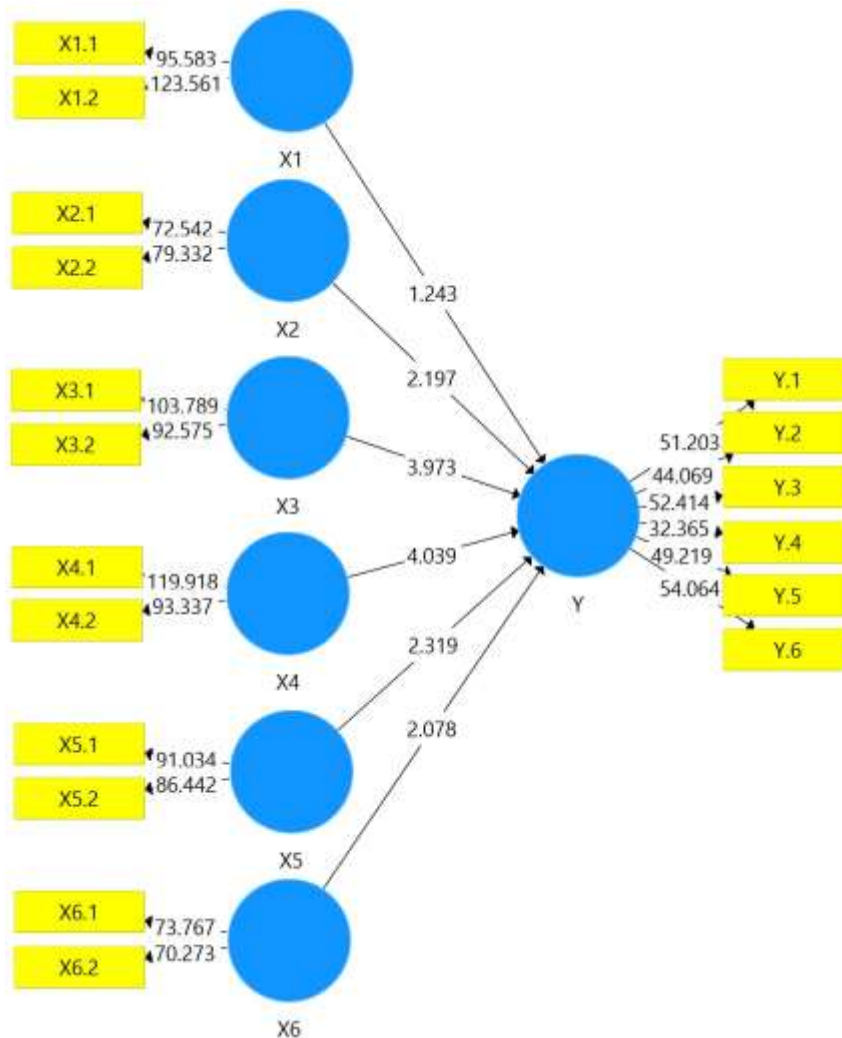


Figure 2 Results of bootstrapping analysis

Conclusions and suggestions

- 1) The cultural dimension of power distance has no effect on academic *fraud*
- 2) The cultural dimension of uncertainty avoidance has a negative and significant effect on academic *fraud*
- 3) The cultural dimension of individualism has a negative and significant effect on academic *fraud*.
- 4) The cultural dimension of masculinity has a positive and significant effect on academic *fraud*.
- 5) The cultural dimension of long-term orientation has a negative and significant effect on academic *fraud*.
- 6) The cultural dimension of *indulgence* has a negative and significant effect on academic *fraud*.

For future researchers:

- 1) Future researchers are expected to develop existing models by adding influencing variables prevention of fraud.
- 2) List of statement items in the questionnaire, respondents used should be reproduced to obtain more optimal results.

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