



Academic Fraud Among Students and The Role Of Whistleblowing System

Cici Girik Allo ¹, and Ni Luh Putu Nita Yulianti ²

^{1,2}Economy and Bussines Faculty, Universitas Musamus, Indonesia

Article Info

Article history:

Received: Feb 10, 2025
Revised: Feb 21, 2025
Accepted: Feb 28, 2025

Keywords:

Accounting Students;
Disclosure;
Fraud;
Intention to Whistleblowing.

ABSTRACT

The purpose of this study was to examine the perception of accounting students in disclosing academic fraud and the reasons why students do it in Merauke City so that students dare to become whistleblowers who reveal academic fraud within the campus. Using a quantitative approach by distributing questionnaires. The sample was students who had taken auditing courses 1 and 2, data analysis using multiple linear regression techniques. The results of the study were the influence of attitudes towards behavior in disclosing fraud in Merauke City had a significant positive effect, subjective norms in disclosing fraud in Merauke City did not have a significant effect, Behavioral Control of disclosing fraud in Merauke City had a significant positive effect and the level of seriousness of fraud in disclosing fraud in Merauke City did not have a significant effect. This study concluded that the reason students committed academic fraud was because of demands, pressure, temptations from their surroundings so that students always tried to do various ways to get maximum results or grades in the academic world by committing academic fraud.

This is an open access article under the CC BY-NC license.



Corresponding Author:

Cici Girik Allo,
Economy and Bussines Faculty,
Universitas Musamus,
Jl. kamizaun mopah Lama, Merauke 99600, Indonesia
Email: cicigirikallo@unmus.ac.id

1. INTRODUCTION

Academic cheating has become an increasingly common phenomenon in recent years, with studies showing that up to 70% of students have cheated at least once during their studies, and 25% have cheated more than once. The most common and frequently used case in academia today is plagiarism. An example of an incident reported by (kompas.com, 2021) Swiss University Chancellor Germa Filiana Santoso said, according to SSHE, there is a rule that naughty students will be declared to have failed. Each semester there are instructions, and all courses taken in the following semester are automatically repeated. Because SGU wants to build the character of its students, the most important thing is honesty. He also said that students and lecturers must include Turnitin results in all academic publications. At the State University of Jakarta (UNJ), the Minister of Research, Technology, and Higher Education Mohammad Nassar temporarily suspended the Chancellor of the State University of Jakarta for a plagiarism case even though he did not follow the principles of morality of University Governance. From the cases above, it can be concluded that acts of fraud or plagiarism carried out by

students and teachers/lecturers can occur in a university environment. Although some students and teachers have been aware of cheating, there are also doubts and risks that they face after reporting cheating, and some may consider themselves as whistleblowers.

Academic problems that still occur in Merauke City are still very often found among students, where many students still often commit plagiarism by copying other people's work without giving proper credit. This happens because of a lack of understanding of writing ethics and the importance of originality in academic work. Cheating during exams is also still common, such as using hidden notes, electronic aids, or colluding with classmates, cheating by using current technological advances, some students use applications or websites that provide answers to exams or assignments. For example, the use of online platforms that offer answers to exam questions or college assignments that can reduce academic integrity. Many students in Merauke come from disadvantaged economic backgrounds, so they feel pressured to get good grades in order to continue their education or get a job. Some of the cheating that occurs above is caused because educational institutions do not yet have a strict supervision system to prevent academic cheating. The lack of enforcement of strict rules and sanctions for violators makes students feel that they can cheat without consequences. Previous research conducted by (Nurharjanti, 2017) stated that caring attitudes, perceived behavioral control, and perceived seriousness of cheating had a significant effect, except for the subjective perception variable of standards, the results were not significant. Another study conducted by (Sari et al., 2022) stated that attitudes toward behavior, perceived behavioral control, and seriousness of cheating did not have a positive and significant effect on students' intentions to detect academic conditions (whistleblowing) but perceived behavioral control had a positive and significant effect on students' intentions to detect academic incidents. Subjective attitudes and norms have an influence on a person's intention to carry out whistleblowing actions (Febri Christyawan et al., 2021) Based on the results of the studies mentioned earlier, whistleblowing can have a positive impact on an organization or in other words, whistleblowers are helpers for an organization that is a victim of various actions that can harm the organization itself. The purpose of this study was to examine how students perceive behavioral information related to covering up fraudulent acts to find empirical evidence of the influence of attitudes, subjective norms and behavioral control on the intention to report academic conditions among students in Merauke City.

Building a culture of honesty in an academic environment is a fundamental step. This includes ongoing ethics education and instilling integrity values from the beginning of higher education. Educational institutions must create an environment that supports whistleblowing (Skivenes & Trygstad, 2016). This includes providing safe and anonymous reporting channels, and ensuring protection for whistleblowers from retaliation (Rodgers, 2024). The existence of clear and transparent policies will increase student confidence in reporting fraud. (Vian et al., 2022) So it is necessary to increase student awareness of the consequences of academic fraud and the benefits of whistleblowing which are very important. In this study, how researchers have an important role to be able to solve every problem that occurs among students by proposing the development of a clear and comprehensive whistleblowing policy in educational institutions, designing and implementing ethics education programs that are integrated into the curriculum that can create a healthier academic environment, building a safe and anonymous reporting system, such as an online application or platform, which allows students to report fraud without fear of consequences so that students feel safe to report fraud and are committed to the value of honesty. (Yulian Maulida & Indah Bayunitri, 2021)

The theoretical study used in this study, namely the Theory of Planned Behavior, is a further development of the Theory of Behavior. This behavioral theory has scientific evidence that there are two reasons for carrying out a particular behavior, subjective attitudes and behavioral norms (Fishbein and Ajzen, 1975). (Rahman et al., 2023) (Thomas, 2020) Ajzen (1988) added an element of behavioral control felt by individuals or perceived behavioral control. The presence of these factors changes the theory of planned behavior into the theory of planned behavior. Several factors applied in whistleblowing, namely Intention is believed to be a person's motivation to behave. When an opportunity arises by itself, it arouses intention in a person (Mela et al., 2016). Intention makes

someone make plans for something to happen. (Theotama et al., 2023) The greater the intention, the greater the effort. (Ajzen, 2020). Attitude towards a behavior is an assessment of the good or bad of an object or event. Attitude consists of 3 main components: awareness, emotion, and behavior. Behavior is a form of individual interaction with their environment ((Septian Bayu Kristanto & Subagyo, 2020). For someone who avoids behavior that can cause people around him to reject the behavior, then that person will definitely behave in a way that is acceptable to those around him. Subjective norms according to (Rosalia, 2018) are norms that come from external factors of the individual that reflect a person's perception of the behavior to be carried out. Subjective norms refer to the beliefs of a particular individual or group to accept or reject certain behaviors. (Sari et al., 2022) Behavioral control refers to the ease or difficulty of performing an action. Behavioral control over behavior is generated from internal and external factors. Internal factors arise from within the individual or from the individual's environment. Behavioral control allows people to know that their behavior is the result of the guidance they receive (Abidin, 2018) The behavior that motivates a person's behavior is called an attitude that influences the individual, (Mushtofa et al., 2021). (Dewi, 2021)) found that researchers are more likely to make mistakes in reporting fraud or errors if they have strong evidence and the error is significant enough to have a direct impact on the reporting of fraud or errors is likely to commit a crime. (Nur Anggraeni & Wahba, 2020) also stated that if fraud or errors occur, observers report their errors (whistleblowing) to external parties. Therefore, the violations found or perceived are very important so that the severity of the violation affects a person's intention to decide whether someone should report the violation.

Previous research conducted by ((Dewi, 2021), (Maziriri et al., 2025) stated that caring attitudes, perceived behavioral control, and perceived seriousness of cheating had a significant effect, except for the subjective perception variable of standards, the results were not significant. Another study conducted by (Sari et al., 2022) stated that attitudes toward behavior and seriousness of cheating did not have a positive and significant effect on students' intentions to detect academic cheating (whistleblowing), but perceived behavioral control had a positive and significant effect on students' intentions to detect academic cheating. Perceived behavioral control simultaneously has a positive and significant effect on students' intentions to detect cheating. This means that subjective norms about what a person should or should not do that arise from the individual's beliefs and the surrounding environment do not affect the intention to detect cheating. Attitudes and subjective norms have an influence on a person's intention to take whistleblowing actions ((Lia Riantika & Diva Arifuddin, 2023), Based on the results of the studies mentioned previously, whistleblowing can provide a positive impact on an organization or in other words, whistleblowers are helpers for an organization that is a victim of various actions that can harm the organization itself. The difference from previous studies is that this study focuses more on the application of whistleblowing among students and examines the reasons why students still often commit academic fraud. This is what interests researchers to raise this phenomenon among students because the results of this phenomenon can affect academic integrity and explore ways to reduce academic fraud, where whistleblowing can contribute to improving academic integrity in higher education environments and whistleblowing is an effective strategy that can be developed to prevent fraud among students.

The problem in this study is How do accounting students perceive the detection of academic fraud and the reasons for doing it. The purpose of this study is to examine the level of awareness among students about the importance of whistleblowing as a tool to maintain ethics and morality in an academic environment. This can help create a more transparent and accountable environment.

The benefits of this research are expected for students, with the whistleblowing system, students feel more involved in maintaining academic integrity so that students can report cheating to create a more honest academic environment. For lecturers, it is expected to be able to more easily identify and handle academic cheating, thereby improving the integrity and quality of institutional education and lecturers are more focused on improving the quality of teaching and curriculum development. For universities, it is expected to contribute to the development of better education

policies, which support whistleblowing practices and create a healthier learning environment for students.

2. RESEARCH METHOD

This study uses a casual explanatory design, an approach used to identify and explain causal relationships between variables in a study. This type of research uses a quantitative approach with multiple linear regression analysis, a statistical method used to understand the relationship between one dependent variable and two or more independent variables. By using this method, researchers can make more accurate predictions and gain deeper insights into the factors that influence the dependent variable. The data sources used in this study are primary data and secondary data. Primary data in this study uses questionnaires distributed and filled out by FEB students. The questionnaire measurement instrument uses a Likert scale from 1 (Strongly Disagree) to 5 (Strongly Agree). The Likert scale is used to measure respondents' attitudes, opinions and perceptions. Meanwhile, secondary data needed in this research is obtained through books, literature, and articles to support the writing. The sampling method in this study was purposive sampling and the population was students of the Faculty of Economics and Business in Merauke City as many as 113 students. Semester 3 students number 68 students, semester 5 students number 12 students, semester 7 students with a total of 26 students, semester 7 students and above 8 people.

This study uses descriptive statistics to analyze data descriptively or explain the data collected as it is, but is not intended to draw broad conclusions or generalizations. To test the quality of the study, use a validity test to see if each item in your instrument is valid. This can be determined by correlating item scores and total scores. A valid instrument means that it can measure what it measures and can be said to be accurate. Reliability tests will also be used in this study to ensure that the survey form used to collect data on research variables is reliable. This study also uses classical hypothesis testing. The heteroscedasticity test is a test that determines the difference in residual variance of one observation period with another observation period. The research hypothesis testing is based on data collected from respondents with questionnaires filled out with SPSS 25 software. Several linear regression analysis methods are used in hypothesis testing (Abidin, 2018). This multiple regression analysis is used to determine the effect of independent variables on dependent variables and to test the truth of the hypothesis. The following is the linear regression equation (Brown, L (2019):

$$NMW = \alpha + \beta_1 SP + \beta_2 NS + \beta_3 PK + \beta_4 TK$$

Description NMW : Intention to do Whistleblowing (NMW), A : Constant Number, B : Regression Coefficient, X₁ : Attitude towards whistleblowing behavior (SP), X₂ : Perception of Subjective Norm (PS), X₃ : Perception of Perceived Behavioral Control (PK), X₄ : level of seriousness of fraud (TK), E : Interfering variable.

Interpretation of multiple linear regression analysis results is an important step in understanding the relationship between independent variables and dependent variables. Interpreting multiple linear regression results using regression coefficients to show how much influence each independent variable has on the dependent variable, R-Squared to measure the proportion of variation in the dependent variable that can be explained by the independent variables and the Significance test using the p value to determine whether the regression coefficient is statistically significant (usually if p < 0.05).

In hypothesis testing, several tests will be used, namely the determination coefficient test (R₂) is used to measure how much the regression model is able to explain the variation of the dependent variable. And the partial test (statistical t test) is used in multiple linear regression to find out whether each independent variable individually has a significant influence on the dependent variable.

3. RESULTS AND DISCUSSIONS

In this study, the researcher has conducted an analysis to test the dependent and independent variables using SPSS 25, the following are the research results that have been tested:

Descriptive Statistical Test

Descriptive Statistical Tests aim to provide a statistical description or description of data that is seen starting from the minimum value, maximum value, average value (mean) and standard deviation of each variable.

Table 4.1 Results of Descriptive Statistical Tests

	N	Minimum	Maximum	Mean	Std. Deviation
Attitude Towards Behavior	113	10	37	19.15	6.658
Subjective Norm	113	16	44	32.19	4.284
Behavioral Control	113	10	35	24.37	4.997
Deceit Severity	113	11	43	25.59	5.277
Intention	113	10	31	13.88	4.424
Valid N (listwise)	113				

Source: SPSS25 output, processed primary data (2024)

Based on table 4.1, it shows that the standard deviation value is smaller than the average value (mean) $6,658 < 19,15$ on the variables of attitude towards behavior (X_1), subjective norms (X_2), Behavioral Control (X_3), level of seriousness of fraud (X_4), and intention (Y). The results of the descriptive statistical test show that respondents have attitudes and subjective norms that tend to be positive towards the behavior studied, and feel they have quite good control, but the level of seriousness is considered quite serious, while the intention to carry out the behavior is relatively low.

Instrument Test

Validation Test Results

Data quality testing includes validity and reliability testing. Validity testing is used to measure whether a questionnaire is valid or not (Ghozali, 2006).

Table 4.2 Validity Test Results

Variabel	Validation Test Results		Infomation
	R Count	R table	
Attitude Towards Behavior	0,576	0,184	Valid
Subjective Norm	0,324	0,184	Valid
Behavioral Control	0,279	0,184	Valid
Deceit Severity	0,203	0,184	Valid
Intention	0,335	0,184	Valid

Source: SPSS25 output, processed primary data (2024)

Based on table 4.2 to measure the validity of the test conducted by comparing the results of r count with r table. It is said to be valid if r table is less than r count, where $df = n - 2$ ($df = 113 - 2 = 111$) with a significance level of 5%. So that the r table is 0.184 in this study. The results of the statement in each variable (X_1 , X_2 , X_3 , X_4 and Y) as many as 33 indicators from the five variables are declared valid. Because the results of the validity test show the R count value is more than R table. Thus, the data collected is considered reliable for further analysis. Good instrument validity is very important to ensure that the research results reflect the reality to be measured, so that it can provide accurate and relevant insights in the context of this study.

Reliability Test Results

According to Sugiyono (2018, p. 121), an instrument is said to be reliable if it is used several times to measure the same object, it will produce the same data. In this study, the Cronbach's alpha statistical test was used where a variable is said to be reliable if it gives a Cronbach's alpha value > 0.70 .

Table 4.3 Reliability Test

Variabel	Comparative Value		Status
	Cronbach's Alpha Value	Classification Value	
Attitude Towards Behavior	0.756	$r > 0.70$	Reliabel

Variabel	Comparative Value		Status
	Cronbach's Alpha Value	Classification Value	
Subjective Norm	0.757	$r > 0.70$	Reliabel
Behavioral Control	0.797	$r > 0.70$	Reliabel
Deceit Severity	0.758	$r > 0.70$	Reliabel
Intention	0.758	$r > 0.70$	Reliabel

Source: SPSS25 output, processed primary data (2024)

Reliability testing is a test of the measuring instrument (questionnaire) used. Reliability testing is carried out by looking at the composite reliability value above 0.70. Reliability testing is also strengthened by Cronbach Alpha, the expected value is above 0.70 for all constructs to determine the reliability of the measuring instrument. Table 4.3 below shows that it is said to be reliable if it has a Cronbach's Alpha of more than 0.70, then the reliability is considered high and the statement is considered reliable.

Classical Assumption Test

This classical assumption test aims to obtain results that are regression equations that have BLUE (Best Linear Unbased Estimator) properties. The classical assumption tests that will be used in this study are the Normality test, multicollinearity test.

Normality Test

The normality test is conducted with the aim of testing whether our research data is normally distributed or not (Ghozali, 2013, p. 160). The normality test is conducted by observing the Normal Probability Plot graph and the Kolmogorov-Smirnov test. If the Normal Probability Plot graph shows points that are spread around the diagonal straight line and follow the normality line and are around and along the 45 degree line, then it can be said that the regression has a normal distribution. In the Kolmogorov-Smirnov test, the data is said to be normally distributed residual if the significance level is > 0.05 ($\alpha = 5\%$).

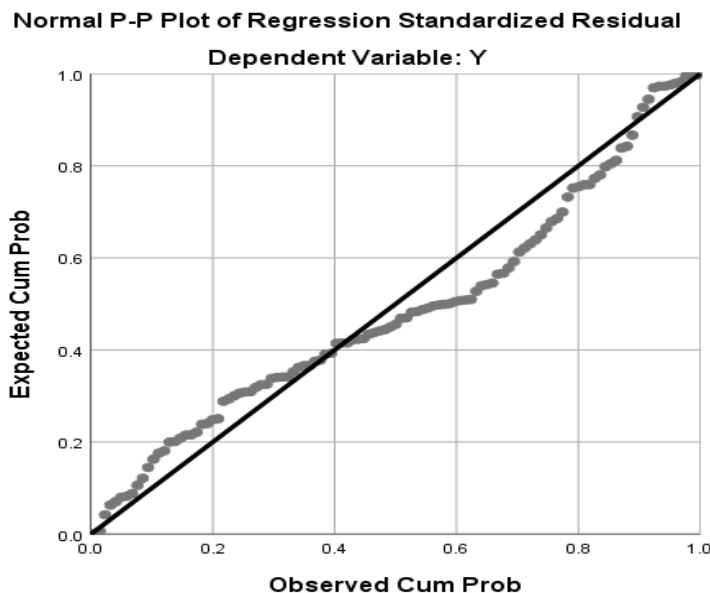


Figure 4.1 Normal P-Plot Test Result

Source: SPSS25 output, processed primary data (2024)

Based on Figure 4.5, the normal P-Plot graph shows that the distribution of residual values symbolized by dots or small circles is spread around the diagonal line and follows its direction. If the residual comes from a normal distribution, then the distribution value will be located around a straight line. Therefore, it can be seen that the results of the residual data are normal or have been met.

Multicollinearity Test Results

Multicollinearity test is conducted to test whether in the regression equation model there is a correlation between independent variables or not (Ghozali, 2013, p. 105). Multicollinearity test can be seen from the Variation Inflation Factor (VIF). If the value of VIF <10 and the tolerance value >0.1, it means that there is no multicollinearity.

Table 4.6 Multicollinearity Test Results

Model	Collinearity Statistics		
	Tolerance	VIF	Information
(Constant)			
Attitude Towards Behavior	0.644	1.554	There is no multicollinearity
Subjective Norms	0.533	1.878	There is no multicollinearity
Behavioral Control	0.559	1.790	There is no multicollinearity
Level of Seriousness of Fraud	0.664	1.505	There is no multicollinearity

Source: SPSS25 output, processed primary data (2024)

Based on table 4.6, the results of the multicollinearity test show that the four independent variables have a tolerance of less than <0.10 and a VIF of more than >10.00, so it can be concluded through the regression method that there is no multicollinearity problem.

Multiple Linear Regression Test Results

According to Imam Gozali (2018) Regression analysis is used to measure the strength of the relationship between two or more variables, also shows the direction of the relationship between the dependent and independent variables. Multiple linear regression analysis is a linear relationship between two or more independent variables (X) with the dependent variable (Y). The results of calculating the multiple linear regression coefficient using the SPSS program based on research data are as follows:

Table 4.7 Multiple Linear Regression Test Results

Variabel	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
(Constant)	3.034	0.983	
Attitude Towards Behavior	0.155	0.047	0.287
Subjective Norms	0.129	0.095	0.130
Behavioral Control	0.508	0.120	0.396
Level of Seriousness of Fraud	0.009	0.087	-0.009

Source: SPSS25 output, processed primary data (2024)

Based on table 4.8, the results of the multiple linear regression analysis obtained the coefficient of the independent variable X₁ (attitude towards behavior) of 0.155, the coefficient of the variable X₂ (Subjective Norm) of 0.129, the coefficient of the variable X₃ (Behavioral Control) of 0.508 and the coefficient of the variable X₄ (level of seriousness of fraud) of 0.009. Therefore, based on the results of the multiple linear regression test that have been processed above using SPSS 25, the value of the Regression coefficient (β) is calculated into the regression equation, namely:

$$NMW = 3,034 + 0,155SP + 0,129NS + 0,508KP + 0,009TK$$

The equation can be interpreted that Attitude Towards Whistleblowing Behavior, Subjective Norms, Behavioral Control and Level of Seriousness of Fraud have an effect on Intention (NMW) with different levels of contribution. The Behavioral Control variable (KP) 0.508 has the greatest effect on Intention (NMW), while the Level of Seriousness of Fraud (TK) 0.009 has the smallest effect. To analyze further, it is necessary to conduct a significance test below

Hypothesis Testing

Coefficient of Determination Test (R₂)

The coefficient of determination (R^2) essentially measures how much the model is able to explain the dependent variable. The adjusted R^2 value that is getting bigger or approaching 1 means that the independent variables (X) are able to provide almost all the information needed to predict the variation of the dependent variable (Y). Conversely, the adjusted R^2 value that is getting smaller means that it can be said that the influence of the independent variable (X) is small on the dependent variable (Y). The results of calculating the coefficient of determination (R^2) using the SPSS program based on research data are as follows:

Table 4.8 Coefficient of Determination Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.687a	0.472	0.452	2.650

Source: SPSS25 output, processed primary data (2024)

Based on table 4.8 of the SPSS model summary output above, it is known that the coefficient of determination is 0.472. This value comes from the squaring of the R value, which is $0.687 \times 0.687 = 0.472$ or equal to 47.2%. This means that there are two independent variables, namely Attitude towards Behavior and Behavioral Control simultaneously influencing the Y variable by 47.2%. While the remaining 52.8% ($100\% - 47.2\% = 52.8\%$) is explained by other variables outside the model or outside the variables that are not studied.

Table 4.9 Partial Test Results

Variabel	T count	T table	Sig.	Information
Attitude Towards Behavior	3.297	1,981	0.001	Accepted
Subjective Norms	1.356	1,981	0.178	Rejected
Behavioral Control	4.237	1,981	0.000	Accepted
Level of Seriousness of Fraud	-0.108	1,981	0.914	Rejected

Source: Processed Primary Data, (2024)

The results of the statistical data processing t test with $df = 113 - 4 - 1 = 109$. The results obtained for the t table in the appendix are 1.981. The table shows that the calculated t is greater than the t table, which means that it can be concluded that each variable Attitude Towards Behavior and Behavioral Control has an influence on the variable of intention to whistleblowing and the hypothesis can be accepted.

On variable X_1 , namely the influence of attitude towards behavior in fraud, the results of the first hypothesis test are the results of the t test obtained and the calculated t value $>$ t table, the attitude variable towards behavior is $3.297 > 1.981$ and a significant value of $0.001 < 0.05$. Based on the results of the hypothesis test for variable X_2 subjective norms, namely the results of the t test obtained from the calculated t value $>$ t table, the subjective norm variable is $1.356 < 1.981$ and a significant value of $0.178 > 0.05$. The results of hypothesis testing on variable X_3 behavioral control are the results of the t-test obtained the calculated t value $>$ t table, the behavioral control variable is $2.237 > 1.981$ and the significance value is $0.000 < 0.05$. Hypothesis testing of variable X_4 level of seriousness of fraud obtained the results of the t-test obtained from the calculated t value $>$ t table, the seriousness of the fraud variable is $-0.108 < 1.981$ and the significance value is $0.914 > 0.05$. Based on the results of the t-test above, it can be concluded that there are 2 independent variables that have a significant level of influence on the dependent variable, namely attitudes towards behavior and behavioral control. Behavioral control has a very strong influence on the intention to whistleblowing.

The influence of attitudes on behavior in disclosing fraud

Based on the test results obtained, the influence of attitudes towards behavior in disclosing fraud in Merauke City has a significant effect. The results of this study are in line with research conducted by (Nurharjanti, 2017) (Sari et al., 2022) and (Rosalia, 2018) which found that attitudes towards behavior have a significant positive relationship with whistleblowing intentions for academic fraud. The difference in previous research conducted by (Sari & Septiana, 2022) which stated that attitudes towards behavior do not have a significant effect on intentions to disclose fraud.

The attitude in this study describes how students take action when they find or obtain information related to errors in an organization. The more experience a person has and the support they get from information, the more courageous they are in acting. This is in line with the Theory of planned behavior related to the attitudes of students who always consider common sense, information retrieval and the consequences of behavior that cause differences in attitudes in each student. (Murdiansyah et al., 2017)

The results of this study can provide several things that can be applied in the world of education, especially in increasing awareness and courage in whistleblowing among students, namely educational institutions can provide training on the importance of whistleblowing and ethics in academics and the world of work, build a system that protects reporters from possible negative responses or intimidation, academic institutions and organizations must build a culture where transparency and accountability are valued and encourage students to have a sense of security in reporting unethical actions.

The Influence of Subjective Norms in Fraud disclosure

Subjective norms in fraud disclosure in Merauke City do not have a significant partial effect on the subjective norm variable in fraud disclosure. This study is in line with previous research by (Sari et al., 2022) which states that the perception of subjective norms does not have a significant partial effect on fraud disclosure. This is not in accordance with the TPB theory because this norm refers to the beliefs of individuals or groups who agree or reject something. Which means that someone can agree that everyone must report fraud and refuse to do something that is detrimental to many people by committing fraud. This variable also shows the lack of courage of accounting students in Merauke City to become whistleblowers.

Some possible influences of subjective norms in disclosing fraud are not significant in Merauke City, namely the lack of strong social pressure where individuals feel that even though other people consider whistleblowing good, there are no major social consequences if they choose to remain silent, the influence of culture and social environment where the academic environment in Merauke City confirms that reporting other people's mistakes can be considered an act of betrayal rather than an ethical act, students in Merauke City still have fears in reporting fraudulent acts because they feel it can have consequences both for themselves and in academics, institutions in Merauke City still do not have a forum to report fraudulent acts so that reporters feel unsafe to report fraudulent acts.

The Effect of Behavioral Control on Fraud Disclosure

The findings in this study obtained the results of behavioral control having a positive effect on whistleblowing intentions regarding academic fraud owned by students in Merauke City. This study is in line with research conducted by (Thomas, 2020), (Dewi, 2021) which stated that behavioral control has a positive and significant effect on whistleblowing intentions regarding academic fraud. This is in line with the Theory of Planned Behavior which explains that an individual will be more confident in behaving when the individual has a belief that arises from within themselves. Behavioral control is people's perceptions of the ease or difficulty of showing the desired attitude, ((Hidayah & Sholihin, 2022) So, someone will have the intention to do a behavior if they have the perception that the behavior is easy to show or do.

The results of the above study provide a positive impact for academic institutions in increasing academic fraud, namely institutions can provide training or seminars to increase student awareness of whistleblowing funds and how they can do it safely, create policies to prevent intimidation against whistleblowers must be emphasized, institutions must provide a reporting system that is easy to use and maintains anonymity, and create an environment where fraud is not tolerated and reporting fraud is considered the right action.

The Influence of Fraud Seriousness Level on Fraud Disclosure

The variable of the level of seriousness of fraud in disclosing fraud in Merauke City does not have a significant partial effect. This study illustrates that students no longer assess fraud through its level of seriousness. Students will tend to report the fraud if it causes losses in terms of grades or that

they will report fraud that has a negative impact on more than one student. This means that if students see a very visible or negative impact from one student who commits a violation, then it is likely that students who want to report it also have a high impact/risk. The results of this study are supported by previous studies conducted by (Sari et al., 2022) (Rahmat & Setiawan, 2024)) stated that the seriousness of fraud does not have a significant effect on the intention to disclose fraud.

The results of the study indicate that the level of seriousness of fraud on intention has no effect, so several things that can be applied to increase student participation in reporting academic fraud are students need to be given an understanding that academic fraud not only affects individuals who commit fraud but also damages the integrity of the education system as a whole, academic institutions need to create a protection mechanism for students who dare to report fraud, universities must ensure that students feel that reporting fraud will not have a negative impact on them so that they will have a stronger intention to report fraudulent acts, universities must enforce an academic culture that values honesty and transparency, where fraud is considered a serious violation that cannot be tolerated and provide rewards for students who dare to report fraudulent acts.

4. CONCLUSION

Based on the results of the study on factors that influence the intention of students in Merauke City to disclose academic fraud, there are several main findings: (1). Attitude towards behavior has a significant effect on whistleblowing intention. The more positive the attitude of students towards the act of reporting fraud, the more likely they are to act. This is in line with the Theory of Planned Behavior (TPB), which states that a person's positive attitude towards a behavior increases the likelihood of doing so. (2). Subjective norms do not have a significant effect on whistleblowing intention. Students are not too influenced by social pressure or the expectations of others in making decisions to report fraud. They consider individual factors such as personal consequences more than the social norms around them. (3). Behavioral control has a positive effect on whistleblowing intention. Students who feel they have the ability, support, and ease in reporting fraud are more likely to act. Factors such as a clear reporting system and protection for reporters can increase their intention to whistleblow. (4). The level of seriousness of the fraud does not have a significant effect on whistleblowing intention. Students do not judge fraud based on its level of seriousness, but rather consider the direct impact on themselves. The reasons why students commit cheating based on the research results above are (1) high academic pressure makes many students feel pressured to get high grades, either because of parental demands, scholarships, or competition in the workplace and they are afraid of failure. (2) lack of awareness of academic ethics so that some students may not fully understand that their actions are considered cheating. (3). Social and environmental norms that support cheating if students see their friends often cheating or plagiarizing without serious consequences, they may also do so. (4) lack of supervision and weak sanctions. (5) lack of confidence in one's own abilities, (6) no serious social consequences, (7) economic factors and student busyness. To overcome this problem, academic institutions need to implement a better supervision system, provide an understanding of the importance of academic integrity, and create an environment that encourages honesty and responsibility in learning. With a more comprehensive approach, it is hoped that students will be more aware of the importance of academic honesty and avoid cheating practices in their studies. The researcher's contribution in this study is This study contributes theoretically by strengthening the Theory of Planned Behavior (TPB) model in the context of academic whistleblowing, empirically by providing the latest data on factors that influence students' intentions in disclosing fraud, and practically by providing recommendations for educational institutions, students, and policy makers to improve academic integrity. Based on the conclusions of this study, the implications that can be applied by academic institutions and related parties to increase students' courage in reporting academic fraud are (1) Increasing Student Awareness of the Importance of Whistleblowing. (2). Strengthening Easy and Safe Reporting Systems and Mechanisms. (3) Ensuring Protection for Whistleblowers. Universities must have policies that protect reporters from threats, intimidation, or discrimination. (4) Building a Transparent and Honest Academic Culture. (5) Reducing Barriers and

Risks in Reporting. The limitations of this study are that the study only tested several variables so that the results of the study were not significant, the researcher only involved students as respondents, so that the perspectives of lecturers, academic staff, or administration were not taken into account. The suggestion in this study is for further researchers to add perspectives from lecturers, academic staff, or education policy makers to understand external factors that influence whistleblowing in an academic environment. Using a mixed methods approach by combining quantitative and qualitative data so that the research results are more in-depth. Examining other factors that may have an influence, such as institutional support for whistleblowers, past experience in dealing with fraud, or psychological factors that influence the courage to report.

REFERENCES

- Abidin, F. I. N. (2018). Analisis Persepsi Akademisi dan Praktisi Terhadap Fraud Serta Peran Whistleblowing Sebagai Upaya Pencegahan Dan Pendeteksian Fraud. *Media Mahardhika*, 17, 153–164.
- Dewi, S. N. (2021). Perilaku Kecurangan Akademik Mahasiswa : Dimensi Fraud Diamond. *Advance : Jurnal Akuntansi*, 8(1), 12–21. <https://e-journal.stie-aub.ac.id/index.php/advance>
- Febri Christyawan, A., Nugrahesthy Sulistya Hapsari, A., & Kristen Satya Wacana, U. (2021). WHISTLEBLOWING DAN ALASAN MAHASISWA MELAKUKANNYA. *Costing : Journal Of Economic, Business and Accounting*, 2, 423–440. <https://doi.org/https://doi.org/10.31539/costing.v5i1.2243>
- Hidayah, N., & Sholiqin, M. N. (2022). Pengaruh Fraud Diamond Terhadap Perilaku Kecurangan Akademik Mahasiswa Dengan Dua Faktor Moderasi. *Jurnal Akuntansi Integratif*, 8(2), 163–173. <https://doi.org/https://doi.org/10.29080/jai.v8i2.833>
- Lia Riantika, R., & Diva Arifuddin, A. (2023). Kecenderungan Mahasiswa Melakukan Kecurangan Akademik Dengan Pendekatan Fraud Pentagon Theory. *ACE / Accounting Research Journal*, 3(2), 14–25. <https://journal.feb.unipa.ac.id/index.php/ace>
- Maziriri, E. T., Mabuyana, B., Nyagadza, B., & Chuchu, T. (2025). From whistleblowing to action: Students' narratives on combating White-collar Crime in South Africa. *Journal of Economic Criminology*, 7, 100141. <https://doi.org/10.1016/j.jeconc.2025.100141>
- Mela, N. F., Zarefar, A., & Andreas. (2016). The Relationship of Professional Commitment of Auditing Student and Anticipatory Socialization toward Whistleblowing Intention. *Procedia - Social and Behavioral Sciences*, 219, 507–512. <https://doi.org/10.1016/j.sbspro.2016.05.027>
- Murdiansyah, I., Sudarma, M., & Nurkholis. (2017). pengaruh Dimensi Fraud Diamond terhadap perilaku kecurangan Akademik (Studi Empiris Pada Mahasiswa Magister Akuntansi Universitas Brawijaya). *Jurnal Akuntansi Aktual*, 4(2), 121–133. <https://doi.org/https://journal2.um.ac.id/index.php/jaa/article/view/7094>
- Mushthofa, Z., Rusilowati, A., Sulhadi, S., Marwoto, P., & Mindiyarto, B. N. (2021). Analisis Perilaku Kecurangan Akademik Siswa dalam Pelaksanaan Ujian di Sekolah. *Jurnal Kependidikan: Jurnal Hasil Penelitian Dan Kajian Kepustakaan Di Bidang Pendidikan, Pengajaran Dan Pembelajaran*, 7(2), 446. <https://doi.org/10.33394/jk.v7i2.3302>
- Nur Anggraeni, R., & Wahba. (2020). Pengaruh Konsep fraud triangle Terhadap Perilaku Kecurangan Akademik (Survey Pada Mahasiswa Fakultas Ekonomi Jurusan Manajemen Universitas Muhammadiyah). *Jurnal Sinar Manajemen*, 7(1), 17–21. <https://doi.org/10.56338/jsm.v7i1.1095>
- Nurharjanti, N. N. (2017). Persepsi Mahasiswa Dalam Mengurangi Fraud Akademik : Whistleblowing Sistem. *Jurnal Akuntansi Dan Bisnis*, 17, 1–12. <https://doi.org/http://dx.doi.org/10.20961/jab.v17i1>
- Rahman, R. A., Masrom, S., Mohamad, M., Sari, E. N., Saragih, F., & Rahman, A. S. A. (2023). Comparisons of automated machine learning (AutoML) in predicting whistleblowing of academic dishonesty with demographic and theory of planned behavior. *MethodsX*, 11. <https://doi.org/10.1016/j.mex.2023.102364>
- Rahmat, A., & Setiawan, M. A. (2024). Pengaruh Fraud Hexagon dan Self Efficacy terhadap Kecurangan Akademik Mahasiswa. *JURNAL EKSPLORASI AKUNTANSI*, 6(1), 164–178. <https://doi.org/10.24036/jea.v6i1.1218>
- Rodgers, L. (2024). Whistleblowing Protection and Raising Health and Safety Issues in the Pandemic: A Legal Analysis. *J Work Health Saf Regul*, 3, 40–55. <https://doi.org/10.57523/jaohlev.oa.24-004>
- Rosalia, L. (2018). Persepsi Mahasiswa Akuntansi Terhadap Tindakan Whistleblowing Dalam Upaya Pencegahan Dan Pendeteksian Fraud. *Jurnal Audit Dan Akuntansi*, 7, 19–48. <https://doi.org/https://doi.org/10.26418/jaakfe.v7i1.39066>
- Sari, N. C. W., Dwi Septiana, T., Sinaga, I., & Ari Palma Akadiati, V. (2022). Persepsi mahasiswa akuntansi terhadap perilaku pengungkapan kecurangan akademik di Bandar Lampung. *JAE (JURNAL AKUNTANSI DAN EKONOMI)*, 7(3), 94–107. <https://doi.org/10.29407/jae.v7i3.18393>

- Septian Bayu Kristanto, A., & Subagyo. (2020). Survei Kecurangan Akademik Pada Mahasiswa Program Studi Akuntansi. *Perspektif Akuntansi*, 3(3), 179–196. <https://doi.org/10.24246/persi.vXiX.p179-196>
- Skivenes, M., & Trygstad, S. C. (2016). Whistleblowing in Local Government: An Empirical Study of Contact Patterns and Whistleblowing in 20 Norwegian Municipalities. *Scandinavian Political Studies*, 39(3), 264–289. <https://doi.org/10.1111/1467-9477.12066>
- Theotama, G., Denny Waskita, Y., Nugrahesthy, A., & Hapsari, S. (2023). Fraud hexagon in the motives to commit academic fraud. *Jurnal Ekonomi Dan Bisnis*, 26(1), 195–220. <https://doi.org/https://doi.org/10.24914/jeb.v26i1.7395>
- Thomas, R. G. (2020). Whistleblowing and power: A network perspective. *Business Ethics*, 29(4), 1–14. <https://doi.org/10.1111/beer.12290>
- Vian, T., Agnew, B., & McInnes, K. (2022). Whistleblowing as an anti-corruption strategy in health and pharmaceutical organizations in low- and middle-income countries: a scoping review. *Global Health Action*, 15(1). <https://doi.org/10.1080/16549716.2022.2140494>
- Yulian Maulida, W., & Indah Bayunitri, B. (2021). The influence of whistleblowing system toward fraud prevention. *International Journal of Financial, Accounting, and Management*, 2(4), 275–294. <https://doi.org/10.35912/ijfam.v2i4.177>