

CHAPTER 1

INTRODUCTION

A. Background

Fraud, malpractice, cheating, and improper actions taken when there is an opportunity for self-interest is something that is unforgiveable. In quran surah An-Nisa verse 123 God said :

اَلَّذِيْنَ يَجِدْ سُوْءًا يَّعْمَلْ مِنْهُ
وَلَا وِلِيًّا اَللّٰهُ دُوْنِ مَنْ لّٰهُ نَصِيْرًا

“Whoever does a wrong will be recompensed for it, and he will not find besides Allah a protector or a helper.”

Cheating commonly takes place among students not only in elementary school but also in the university level. This action can be done when there is an opportunity in both public and private institutions. Cheating can be defined as deceiving or depriving by trickery, defrauding, misleading or fooling another (Davis et al., 2011). There are many factors why students cheat, one of the reasons why students are cheating is because they are afraid to fail. Recently, one of students in China university was caught cheating on exams but ironically because of this incident the student jumped and committed suicide from the building of the university, either because of the pressure from the family that makes the student depressed or the education system that is too tight from the campus itself (suara.com, June 11, 2020). Having less than

perfect grade point from other students, demanding to be the best of his family, or not being able to continue his studies made great factors of student doing cheating.

Cheating is a form of academic misconduct that already took place in a few years ago (Dineshwar & Ashween, 2013). Several cheating incidents still occur nowadays, there were 510 students disqualified from the university selection through the Computer-Based Written Test (UTBK). 218 among them were caught bringing cellphones, talking to others, and taking pictures of the questions to be shared to others, the rest were not identified so they had the potential to do jockey or be done by someone else (Kabar24, August 14, 2020). It is an important issue that can be degenerative to the academic reputation of the universities because an incompetence will reflect badly on it due to the inability of the alumni while working in the field. Dineshwar and Ashween (2013) found that students who have engaged in cheating are more likely to cheat in the future compared to those who have not. The damage that cause the incident of cheating can impact the reputation of the institution as they realize that the alumnus from the institution are incompetent.

Another reason why cheating is also an important issue is that cheating can be harmful to the students as individuals. Students who cheat would gain unfair advantage over those who do not, especially in an environment where grades are important for future employment an even for scholarship as the next studies, this could be injustice that affects ones well-being without others

knowing. Therefore, this incident needs to be taken seriously, this phenomenon happens in almost every country especially Indonesia, Indonesia is also one of the countries which deal with this problem, media already report the incident of cheating in Indonesia since the national examination become the standard for academic qualification (Panjaitan, 2017).

It is found from the research conducted by Panjaitan (2017) that The Federation of Indonesian Teachers Association reported that there were 102 allegations of cheating practices in 2011, 317 cases in 2012, 1035 cases in 2013 and in the following year the cheating cases were continuing. The presentation will probably be even higher considering the current learning system and examinations are implemented online due to the covid-19 pandemic that is happening, very high possibility of students cheating or doing various ways to get the maximum score with the benefit of not being supervised by the teacher or supervisor directly. This student-cheating phenomenon is particularly important given trends that show cheating is widespread and on the rise.

Basri et al (2017) said that by blow the whistle, it can stop the incident of cheating. Whistleblowing may minimize acts of cheating and prevent all the problems and losses associated with cheat. To be a whistleblower is not as easy as piece of cake, many people are still afraid and doubt to report acts of wrongdoing (Meng and Fook, 2011). The low number of participants in

whistleblowing is still pathetic, people still worry whether they will be injured or in danger both financially or physically.

Other studies suggest that there are many factors can affect someone to be a whistleblower. Personal cost as individual factors, and ethnicity and gender as demographic factors even an organizational commitment as the environmental factors (Bernawati and Napitupulu, 2018). Perceived organizational support, team norms, and perceived moral intensity can also improve the individual antecedents and whistleblowing intention (Latan et al, 2018). Being a whistleblower can be challenging for her self even when people know that there was something wrong with how things going on in how people cheat in exam or even in an educational institution like university.

Bernardi et al (2012) found that even though there had been some students witnessing others committing cheating, the number of students who eventually reported the act is still low, this raises the question whether even though the act of cheating occurred the desire to report was not carried out because one of the students who was supposed to report had also done it. Fendler et al (2018) in their research also found one of the facts about cheating is that when student agrees to allow other students to see his or her project beside both of those know each other or not or no matter they know whether the helper is smart or not. The result from Fendler et al (2018) also found the effect of seating chart can reduce the incident of cheating in the class, also reduce the act of students who consistently and copy from other

student task, this method can be one of the solutions of university to avoid any kind of cheating.

University as an institution that are demanded to have good governance is supposed to be free from any kind of wrongdoings especially cheating, however the phenomenon shows that there are various misappropriations even in the university itself, with competition between universities, it does not open up the possibility that the campus just legalizes its students to cheat so that the overall results of the student's cumulative achievement index score are fairly good then it will indirectly boost the name of the campus (Hapsari and Seta, 2019).

Many countries have implemented a policy on whistleblowers at universities, so both students and campus staff can boldly report if there are actions that lead to incident of cheating, but the Indonesian government has not made such policy. Furthermore, there have been only few research findings about whistleblowing in the university. However, there have been many studies that mention factors or triggers that can cause someone to do whistleblowing or become a whistleblower. From these findings, the researcher is interested in conducting a study entitled "**Factors Affecting Whistleblowing Intention Among Accounting Students: Empirical study at Universitas Muhammadiyah Yogyakarta**". This research was adapted through research from Stone et al. (2012) about whistleblowing in the classroom, the researcher questionnaire was also adopted from Stone et al

(2012) instrument. The researcher would like to know the factors that can influence someone to do whistleblowing in university.

B. Research Question

1. Does Attitude have a positive effect on whistleblowing intention in the students of Muhammadiyah University of Yogyakarta ?
2. Does Subjective Norm have a positive effect on whistleblowing intention in student of Muhammadiyah University of Yogyakarta ?
3. Does Perceived Behavioral Control has a positive effect on whistleblowing intention in the students of Muhammadiyah University of Yogyakarta ?
4. Does past cheating have a negative effect on whistleblowing intention in students of Muhammadiyah University of Yogyakarta ?
5. Does Integrity Culture have a positive effect on whistleblowing intention in student of Muhammadiyah University of Yogyakarta ?

C. Research Objectives

Based on the research question, this research has a purpose:

1. To find out whether there is positive effect of Attitude towards whistleblowing intention in the university students.
2. To find out whether there is positive effect of Subjective Norm towards whistleblowing intention in the university students.
3. To find out whether there is positive effect of Percieved Behavioral Control towards whistleblowing intention in the university students.

4. To find out whether there is negative effect of past cheating towards whistleblowing intention in the university students.
5. To find out whether there is positive effect of Integrity Culture towards whistleblowing intention in the university students.

D. Significance of the Study

1. Theoretical Significance

The results of this study are expected to add insight to the development of science, especially in the field of Financial Accounting in the discussion of whistleblowing and to be a reference for the development of previous research and as a supporter of existing theories.

2. Practical Significance

- a. The result of this study are expected to provide an empirical evidence about the factors that can influence whistleblowing intention as to increase awareness of whistleblowing actions especially for students and improve the quality of both the university education system and of the students themselves.
- b. To improve the quality of Universitas Muhammadiyah Yogyakarta and the student to implement whistleblowing actions that have been previously obtained and taught from courses in professional ethics and organizational psychology.