Jurnal ASET
(Akuntansi Riset)

Journal homepage: http://ejournal.upi.edu/index.php/aset/

Exploring Organizational Factors, Academic Fraud Behaviors, and Academic Integrity of Accounting Students

Muhamad Arief Ramdhany[*], Arvian Triantoro, Raden Dian Hardiana, Hari Mulyadi.

Faculty of Economics and Business, Universitas Pendidikan Indonesia, Bandung, Indonesia
*Correspondence: E-mail: ramdhany@upi.edu

A B S T R A C T

The research objectives are to examine the relationship between organizational factors and academic fraud behaviors, to investigate the relationship between academic fraud behaviors and academic integrity, and to identify the most effective strategies for promoting academic integrity and preventing academic fraud behaviors among accounting education students in the university. The research used a cross-sectional survey that collected data from 104 students of accounting education study program as population who have attended the course 'Accounting Information System', and using random sampling, 82 students participated. The data were collected using structured questionnaires that measured the study's constructs. Partial Least Square (PLS) was used to analyze the quantitative data. Organizational factors have a significant negative effect on academic fraud behaviors. Academic fraud behaviors have a significant negative effect on academic integrity. Organizational factors have a direct and an indirect effect on academic integrity through academic fraud behaviors. The finding could have important implications for the university as an educational institution seeking to prevent or address academic misconduct by focusing on improving its organizational factors. The solid organizational factors of the university can mainly prevent academic fraud behaviors for students and teaching staff, leading to acceptable academic integrity for the students and teaching staff. This study provides novel insights into the relationship between organizational factors, academic fraud behaviors, and academic integrity in the context of accounting education students in higher education.

A R T I C L E   I N F O

1. INTRODUCTION

A university as a higher education institution has to do with post-secondary education that offers a range of academic programs beyond the secondary school level, typically leading to undergraduate and graduate degrees to gain competitive advantage and organizational effectiveness (Ramdhany *et al.,* 2019). The university is designed to provide students with advanced knowledge and skills in various fields and opportunities for research, community service, critical thinking, and professional development (Bezanilla *et al.,* 2019). Higher education is an essential pathway for individuals seeking careers in multiple areas (Donald *et al.,* 2018). Additionally, higher education plays a vital role in promoting economic growth, social mobility, and global competitiveness by producing a highly skilled and educated workforce (Mok and Neubauer, 2016).

A university's academic community must have 'academic integrity' as ethical and moral prin¬ciples that guide educational activities and re¬search, primarily related to the technology-driven education era (Cojocariu and Mareş, 2022). Academic integrity is the foundation of trust, credibility, and reliability in a university's academic community, involving a commit¬ment to honesty, fairness, and respect for intel¬lectual property (Mubrik N. Almutairi *et al.,* 2022). It is essential to maintain academic standards and uphold the quality of education. Academic integrity ensures that students and faculty members work collaboratively to foster a culture of academic excellence grounded in ethical principles (Gottardello and Karabag, 2022). Academic integrity also involves the re¬sponsible use of information, including proper citation and referencing of sources, to ensure that work is original and not plagiarized. Up¬holding academic integrity is crucial for the success of individual students and faculty members. It also promotes research integrity and knowledge creation to the broader aca¬demic community (Moher *et al.,* 2020). There¬fore, all members of the university community must adhere to the principles of academic in-tegrity and uphold them in their work.

Academic fraud behaviors of accounting stu-dents can indeed affect the academic integrity of a university. Academic fraud behaviors, such as plagiarism, cheating, and data fabrica¬tion, undermine academic work's credibility and compromise the value of educational qual¬ifications (Christensen Hughes and Eaton, 2022). These behaviors can lead to disciplinary action against students and damage the univer¬sity's reputation. Organizational factors of the university can also play a role in the occurrence of academic fraud behaviors. In this sense, in¬adequate policies and procedures for detecting and addressing academic fraud can contribute to an environment where these behaviors are more likely to occur (Roszkowska and Melé, 2021). Lack of support for students regarding educational resources, guidance, and mentor-ship can also increase the likelihood of aca-demic fraud behaviors. Therefore, universities must address the individual and organizational factors contributing to academic fraud behav¬iors to uphold academic integrity (MacLeod and Eaton, 2020). By promoting a culture of hon¬esty and integrity, providing adequate support to students, and implementing effective poli¬cies and procedures for detecting and address¬ing academic fraud, universities can prevent academic fraud behaviors and protect the value of educational qualifications and academic in¬tegrity. Thus, the objectives of this study are (1) to examine the relationship between organ¬izational factors and academic fraud behaviors among students in accounting education study program, Faculty of Economics and Business, Universitas Pendidikan Indonesia; (2) to inves¬tigate the relationship between academic fraud behaviors and academic integrity among accounting education students in university; and (3) to identify the most effective strategies for promoting academic integrity and prevent¬ing academic fraud behaviors among account¬ing education students in the university.

Organizational factors of the university can affect academic fraud behaviors of accounting students both negatively and positively, and it is still the research gap that need to address. On one hand, organizational factors such as lack of support, inadequate resources, and poor policies and procedures can contribute to an environment where academic fraud behaviors are more likely to occur (Sasso *et al.,* 2016). In case a university fails to implement effective mechanisms to identify and stop plagiarism, it can lead to an increased likelihood of students resorting to this misconduct. Furthermore, if students do not receive sufficient assistance or direction from their professors, they might feel compelled to resort to cheating or falsifying information in order to meet academic requirements (Jereb *et al.,* 2018). On the other hand, positive organizational factors such as a culture of honesty and integrity, strong academic support systems, and effective policies and procedures for addressing academic fraud can deter students from engaging in these behaviors (Giluk and Postlethwaite, 2015). When a university prioritizes academic integrity and offers students the necessary support and resources to excel, it can reduce the likelihood of academic fraud behaviors among students. Additionally, if the university establishes and enforces stringent policies and protocols for dealing with academic fraud, it can deter students from engaging in such behaviors by instilling fear of punitive measures (Young *et al.,* 2018). Nevertheless, academic fraud behaviors of accounting students can only affect academic integrity in a negative way (Winardi and Anggraeni, 2017). Academic fraud behaviors disrupt the credibility of academic activities and the value of educational qualifications, and it not only impacts the individual student's academic progress but also erodes the overall academic integrity of the university.

In exploring organizational factors, academic fraud behaviors, and academic integrity of accounting students, we find some research gaps: (1) limited research has been conducted on the relationship between organizational factors, academic fraud behaviors, and academic integrity in the context of accounting students in higher education; (2) there is a lack of consensus on the definition of academic fraud behaviors and their impact on academic integrity; and (3) the role of organizational factors in promoting or preventing academic fraud behaviors and academic integrity is not fully understood. From empirical gaps, we see that (1) there is a lack of empirical evidence on the relationship between organizational factors, academic fraud behaviors, and academic integrity in the context of accounting students in higher education; and (2) previous studies have focused on individual-level factors, such as demographic characteristics, personality traits, and moral values, rather than organizational-level factors. In terms of empirical gaps, we observe that (1) existing theoretical frameworks on academic integrity do not fully incorporate the influence of organizational factors in promoting or preventing academic fraud behaviors and academic integrity; and (2) there is a lack of theoretical understanding of how organizational factors interact with individual-level factors to influence academic fraud behaviors and academic integrity. For the research novelty, we expect that (1) this study will provide novel insights into the relationship between organizational factors, academic fraud behaviors, and academic integrity in the context of accounting education students in higher education; (2) the study will utilize a multi-level theoretical framework that incorporates both individual-level and organizational-level factors; and (3) the study will use a quantitative approach to empirically test the relationship between the variables, which has not been done before in this context.

2. METHODS

The research design used is a cross-sectional survey that collects data from accounting education students to investigate the relationship between organizational factors, academic fraud behaviors, and academic integ¬rity. The study was conducted on 104 students of the

Accounting Education Study Program who have attended the course 'Accounting Information System', and using random sam¬pling, 82 students participated in this study. The data were collected using structured ques¬tionnaires that measured the study's constructs. The questionnaires comprise a numerical scale (1 to 5) for collecting quantitative data in a straightforward and standardized way. The Partial Least Square (PLS) statistical technique was used to analyze the quantitative data. Researchers conducted the instrument validity and reliability tests to ensure that the instru¬ment is measuring what it is intended to measure and producing consistent and reliable results.

Data collection was based on the development of a questionnaire that refers to the operation¬alization of variables: (1) Organizational Fac¬tors, as an antecedent variable with five indica¬tors that consist of policies and procedures related to academic integrity, support for aca¬demic integrity training/education, availability of resources and support for academic work, institutional culture related to academic integ¬rity, and quality of supervision and mentoring; (2) Academic Fraud Behavior, as mediation variable with five indicators that consist of pla¬giarism, falsification of data/results, fabrica¬tion of research findings, cheating on ex¬ams/assignments, and misrepresentation of au¬thorship/contribution; and (3) Academic Integrity, as a dependent variable with five indicators that consist of honesty and transparency in research/academic work, authenticity and originality of work, proper citation and referencing practices, ethical conduct and behavior, and responsibility and accountability. The proposed research model suggests that organizational factors may have an impact (positively or negatively) on academic fraud behaviors, which in turn may affect academic integrity. The model can be depicted in **Figure 1.**

Here are some hypotheses for the research model:

H1: Organizational factors have a significant negative effect on academic fraud behaviors. This hypothesis suggests that certain organizational factors may contribute to academic fraud behaviors.

H2: Academic fraud behaviors have a significant negative effect on academic integrity. This hypothesis suggests that engaging in academic fraud behaviors can compromise academic integrity and lead to a lack of trust, credibility, and reliability in the academic community.

H3: Organizational factors have a direct and an indirect effect on academic integrity through academic fraud behaviors. This hypothesis suggests that academic fraud behaviors may mediate the relationship between organizational factors and academic integrity.
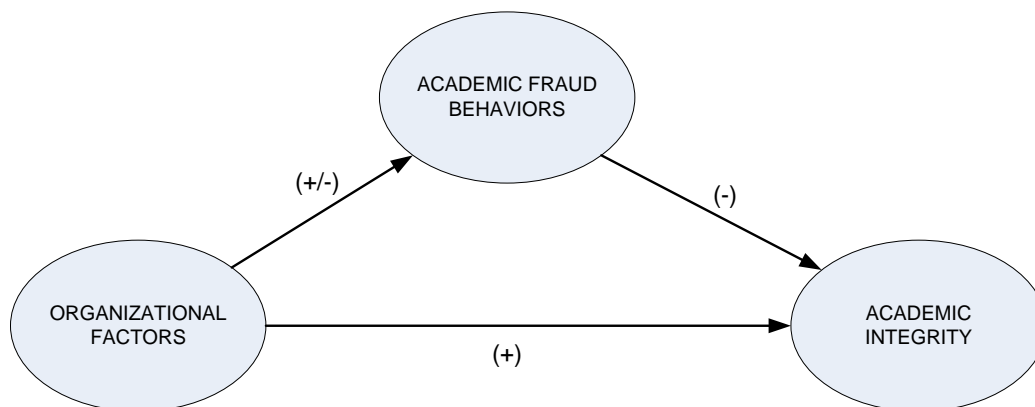
Figure 1. Proposed research model.

3. RESULTS AND DISCUSSION

Based on the proposed research model and hypotheses, the diagram of the structural model from SmartPLS output after bootstrapping can be described in **Figure 2.**

Figure 2 shows the outer loadings for each observed indicator, presented in **Table 2**, along with their corresponding t-values and p-values.
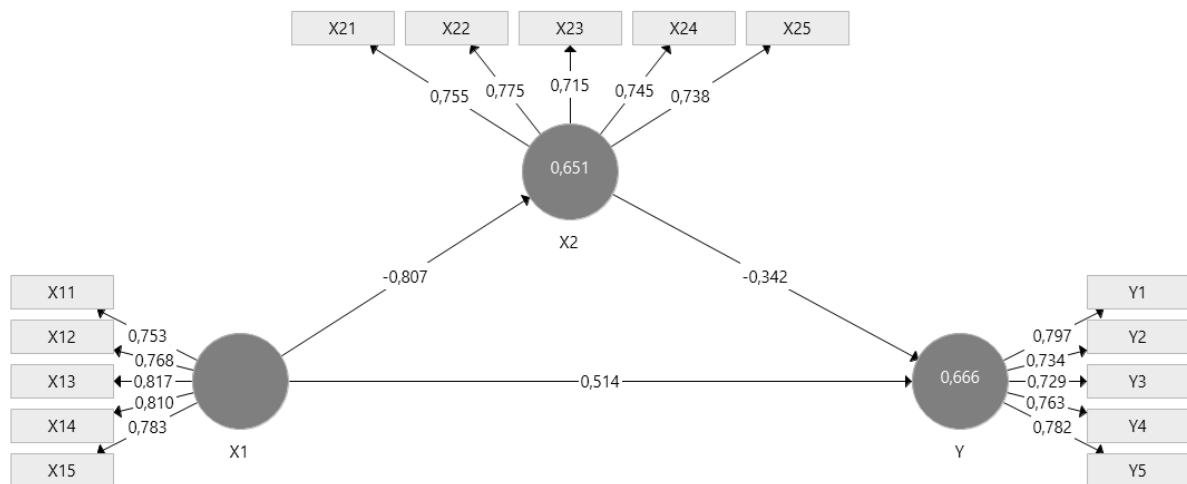

Figure 2. Final results of diagram model.

Table 1 shows the outer loadings for a set of observed indicators (manifest variables) for three latent variables: Organizational Factors (X1), Academic Fraud Behaviors (X2), and Academic Integrity (Y). The outer loadings represent the strength of the relationship between each observed indicator and its corresponding latent variable. Each row in the table corresponds to an observed indicator.

Table 1. Outer loadings

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics	P Values
X11 <- X1	0.753	0.753	0.050	14.909	0.000
X12 <- X1	0.768	0.761	0.054	14.111	0.000
X13 <- X1	0.817	0.817	0.039	21.221	0.000
X14 <- X1	0.810	0.806	0.047	17.202	0.000
X15 <- X1	0.783	0.778	0.049	15.992	0.000
X21 <- X2	0.755	0.752	0.059	12.735	0.000
X22 <- X2	0.775	0.769	0.054	14.284	0.000
X23 <- X2	0.715	0.706	0.066	10.856	0.000
X24 <- X2	0.745	0.735	0.072	10.405	0.000
X25 <- X2	0.738	0.738	0.055	13.329	0.000
Y1 <- Y	0.797	0.799	0.040	19.969	0.000
Y2 <- Y	0.734	0.727	0.068	10.719	0.000
Y3 <- Y	0.729	0.724	0.063	11.641	0.000
Y4 <- Y	0.763	0.763	0.044	17.524	0.000
Y5 <- Y	0.782	0.779	0.046	17.082	0.000

Source: SmartPLS Results (2023)

For example, X11 indicates the first indicator of X1. The second column shows the original sample outer loading (O) for the observed indicator, while the third column shows the sample mean (M) for the observed indicator. The fourth column shows the standard deviation (STDEV) of the observed indicator in the sample. The fifth column shows the T statistics, which is the absolute value of the ratio between the outer loading and the standard deviation. Finally, the last column shows the p-value for the T statistics.

We can see that the first row shows that the outer loading of the first observed indicator of X1 (X11) is 0.753 in the original sample. The sample mean for this indicator is also 0.753, indicating that the sample is representative of the population in terms of this variable. The standard deviation of this indicator in the sample is 0.05, which is relatively small compared to the outer loading. The T statistic is 14.909, indicating that the outer loading is significantly different from zero. The p-value for this T statistic is 0.000, which means that the outer loading is statistically significant at the 0.05 level. The outer loadings can be used to assess the quality of the measurement model and the degree to which the observed indicators capture the latent variables. In general, all outer loadings in this model are high (above 0.7) and statistically significant to indicate that the observed indicators are good measures of the latent variables.

Table 2. Path coefficients

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics	P Values	Hypothesis
X1 -> X2	-0.807	-0.806	0.044	18.264	0.000	Accepted
X1 -> Y	0.514	0.518	0.113	4.562	0.000	Accepted
X2 -> Y	-0.342	-0.340	0.111	3.078	0.002	Accepted
X1 -> X2 -> Y	0.276	0.283	0.090	3.081	0.002	Accepted

Source: SmartPLS Results (2023)

The path coefficients in **Table 2** represent the strength and direction of the relationships between three latent variables in structural model. The path coefficient of -0.807 for X1 -> X2 indicates a negative relationship between X1 and X2. Specifically, for every one-unit increase in X1, there is a 0.807-unit decrease in X2. This path coefficient is statistically significant ($p < 0.05$), indicating that the relationship between X1 and X2 is not likely due to chance. Therefore, the hypothesis "Organizational factors have a significant negative effect on academic fraud behaviors" can be accepted. The hypothesis testing suggests that there is a significant negative effect of organizational factors on academic fraud behaviors. In other words, as organizational factors increase, academic fraud behaviors decrease. The negative effect implies that increased organizational factors will decrease academic fraud behaviors. This finding could have important implications for the university as an educational institution seeking to prevent or address academic misconduct by focusing on improving its organizational factors.

The most dominant indicators in organizational factors are the availability of resources and support for academic work and institutional culture related to academic integrity so the students and faculties can still produce their academic writings with plenty of available resources (Gamage *et al.*, 2020). Quality of supervision and mentoring is fairly dominant, but still it needs improvement (Sulistiyo *et al.*, 2017). Meanwhile, support for academic integrity training/education and policies and procedures related to academic integrity are less dominant because it is still stuck on limited financial funding for research for students and faculties (Aubert Bonn and Pinxten, 2019). The solid organizational factors of the university can mainly prevent academic fraud behaviors for students and teaching staff, especially in plagiarism and

falsification of data/results. However, a few of them are still trapped in some fabrication of research findings.

Meanwhile, the path coefficient for X1 -> Y is 0.514 that indicates a positive relationship between X1 and Y. There is a 0.514-unit increase in Y specifically for every one-unit increase in X1. This path coefficient is also statistically significant ($p < 0.05$), indicating that the relationship between X1 and Y is not likely due to chance. Therefore, the hypothesis "Academic fraud behaviors have a significant negative effect on academic integrity" can be accepted. It suggests the significant negative effect of academic fraud behaviors on academic integrity. The acceptance of the hypothesis that academic fraud behaviors have a significant negative effect on academic integrity reinforces the importance of preventing and addressing academic fraud behaviors among students. The findings also suggest that universities should promote a culture of academic integrity and educate students on the importance of honesty and ethical behavior (Tatum, 2022). Additionally, faculty and staff should be trained to detect and address instances of academic fraud and support students in their academic endeavors while upholding academic integrity (Fudge *et al.*, 2022). At least, the academic integrity of the students and teaching staff can be reflected by honesty and transparency in research/academic work, as well as the authenticity and originality of work. Indeed, the study highlights the critical role of academic integrity in ensuring the quality and credibility of the university as a higher education institution.

Finally, the path coefficient of -0.342 for X2 -> Y shows a negative relationship between X2 and Y. The direct path coefficient is statistically significant ($p < 0.05$), indicating that the relationship between X2 and Y is not likely due to chance. Additionally, the indirect path coefficient for X1 -> X2 -> Y is 0.276 showing that it is statistically significant ($p < 0.05$). Thus, the hypothesis "organizational factors have a direct and an indirect effect on academic integrity through academic fraud behaviors" can be accepted. Taken together, these path coefficients suggest that X1 and X2 are negatively related to each other, while X1 and Y, as well as X2 and Y, are both positively and negatively related, respectively. This pattern of relationships suggests that organizational factors and academic fraud behaviors may have distinct influences on academic integrity, potentially operating through different pathways.

The condition of this university with solid organizational factors has some policies and procedures related to academic integrity that avoid academic fraud among students and professors (Chirikov *et al.*, 2020). The university has prepared the support for academic integrity habituation for the students and professors so they can prevent the academic fraud behavior. The educational work of the campus community will be supported by available resources and strengthened by university culture related to academic integrity (Gamage *et al.*, 2020). The quality of supervisors and mentoring from the professors make the organizational factors strong (Löfström *et al.*, 2015). So, the university's strong organizational factors, policies, and procedures related to academic integrity, support for habituation, and quality mentoring can prevent academic fraud behaviors among students and professors in accounting education study program. These efforts are strengthened by the university culture via the study program pertaining to academic integrity, which supports the educational work of the campus community through available resources.

Preventive efforts in academic fraud behaviors among students and professors can lead to honesty and transparency in their research and academic work. This can create a culture of academic integrity and enhance the credibility and reliability of the university's academic community (Garg and Goel, 2022). Authenticity and originality of academic work among the students can be developed by detecting academic fraud behavior (Tayan, 2017). While detecting academic fraud behavior is essential for maintaining the authenticity and originality

of academic work, it is not the only way to develop these traits among students of accounting education. Other measures, such as emphasizing the importance of academic integrity, providing support and resources for students to succeed, and fostering a culture of honesty and respect for intellectual property, can also contribute to developing authenticity and originality in academic work.

Nevertheless, the students of accounting education are still facing the obstacle in doing the proper citation and referencing practices, which can lead to unintentional plagiarism or academic fraud behaviors. Proper citation and referencing are crucial components of academic writing, as they allow readers to trace the origin of the ideas and information presented in a paper and give credit to the authors of the original work. However, accounting education students struggle with citation and referencing despite their importance. This can be due to various factors, such as a lack of understanding of citation styles, inadequate knowledge of academic writing conventions, or simply forgetfulness (Cutri *et al*., 2021). As a result, students may unintentionally commit plagiarism or even engage in academic fraud behaviors, which can undermine the credibility and validity of their research and potentially harm their academic and professional reputation. The solid organizational factors of the university and the ability to prevent academic fraud behaviors among the students and professors may lead to responsibility and accountability for their academic work.

4. CONCLUSION

This study discusses that academic fraud behaviors can harm the university's academic integrity, and inadequate policies and support for accounting education students can contribute to an environment where these behaviors are more likely to occur. The university should address individual and organizational factors contributing to academic fraud behaviors, promote a culture of honesty and integrity, and implement effective policies and procedures to prevent such behaviors and protect academic integrity. It also emphasizes the need to avoid academic fraud behaviors among accounting students and highlights the role of organizational factors in this. The inadequate policies and procedures for detecting and addressing academic fraud can contribute to an environment where these behaviors are more likely to occur.

The findings of this study are that the university can prevent the negative impact of academic fraud behaviors of the students that lead to academic integrity and the credibility of academic work, leading to disciplinary behavior and sustaining the university's reputation. The finding could have important implications for the university as an educational institution seeking to prevent or address academic misconduct by focusing on improving its organizational factors. The solid organizational factors of the university can mainly prevent academic fraud behaviors for students and teaching staff, leading to acceptable academic integrity for the students and teaching staff.

5. REFERENCES

Aubert Bonn, N., and Pinxten, W. (2019). A decade of empirical research on research integrity: What have we (not) looked at?. *Journal of Empirical Research on Human Research Ethics, 14*(4), 338–352.

Bezanilla, M. J., Fernández-Nogueira, D., Poblete, M., and Galindo-Domínguez, H. (2019). Methodologies for teaching-learning critical thinking in higher education: The teacher's view. *Thinking Skills and Creativity, 33*, 100584.

Chirikov, I., Shmeleva, E., and Loyalka, P. (2020). The role of faculty in reducing academic dishonesty among engineering students. *Studies in Higher Education, 45*(12), 2464–2480.

Christensen Hughes, J., and Eaton, S. E. (2022). Academic misconduct in higher education: Beyond student cheating. In *Academic Integrity in Canada: An Enduring and Essential Challenge*, 81–102.

Cojocariu, V. M., & Mareş, G. (2022). Academic integrity in the technology-driven education era. *Ethical Use of Information Technology in Higher Education*, 1-16.

Cutri, J., Abraham, A., Karlina, Y., Patel, S. V., Moharami, M., Zeng, S., ... & Pretorius, L. (2021). Academic integrity at doctoral level: the influence of the imposter phenomenon and cultural differences on academic writing. *International Journal for Educational Integrity, 17*(1), 1-16.

Donald, W. E., Ashleigh, M. J., and Baruch, Y. (2018). Students' perceptions of education and employability: Facilitating career transition from higher education into the labor market. *Career Development International, 23*(5), 513–540.

Fudge, A., Ulpen, T., Bilic, S., Picard, M., and Carter, C. (2022). Does an educative approach work? a reflective case study of how two australian higher education enabling programs support students and staff uphold a responsible culture of academic integrity. *International Journal for Educational Integrity, 18*(1), 1-20.

Gamage, K. A. A., Silva, E. K. de, and Gunawardhana, N. (2020). Online delivery and assessment during COVID-19: Safeguarding academic integrity. *Education Sciences, 10*(11), 301.

Garg, M., and Goel, A. (2022). A systematic literature review on online assessment security: Current challenges and integrity strategies. *Computers and Security, 113*, 102544.

Giluk, T. L., and Postlethwaite, B. E. (2015). Big Five personality and academic dishonesty: A meta-analytic review. *Personality and Individual Differences*, *72,* 59–67.

Gottardello, D., and Karabag, S. F. (2022). Ideal and actual roles of university professors in academic integrity management: A Comparative study. *Studies in Higher Education, 47*(3), 526–544.

Jereb, E., Urh, M., Jerebic, J., and Šprajc, P. (2018). Gender differences and the awareness of plagiarism in higher education. *Social Psychology of Education, 21*(2), 409–426.

Löfström, E., Trotman, T., Furnari, M., and Shephard, K. (2015). Who teaches academic integrity and how do they teach it?. *Higher Education, 69*(3), 435–448.

MacLeod, P. D., and Eaton, S. E. (2020). The paradox of faculty attitudes toward student violations of academic integrity. *Journal of Academic Ethics, 18*(4), 347–362.

Moher, D., Bouter, L., Kleinert, S., Glasziou, P., Sham, M. H., Barbour, V., Coriat, A.-M., Foeger, N., and Dirnagl, U. (2020). The Hong Kong Principles for assessing researchers: Fostering research integrity. *PLOS Biology, 18*(7), 1-9.

Mok, K. H., and Neubauer, D. (2016). Higher Education Governance in Crisis: A critical reflection on the massification of higher education, graduate employment and social mobility. *Journal of Education and Work, 29*(1), 1–12.

Mubrik N. Almutairi, Y., Elmelegy, R. I., and Mokhtar Ferchichi, M. (2022). A proposed strategy for achieving institutional integrity at the University of Ha'il in the light of NCAAA standards*. Journal of Academic Ethics, 21*(2), 215-230.

Ramdhany, M. A., Komariah, A., Hufad, A., and Kurniady, D. A. (2019). Competitive advantage and organizational effectiveness at public universities of educational institution of education personnel. In *2nd International Conference on Research of Educational Administration and Management (ICREAM 2018)*, 32-36.

Roszkowska, P., and Melé, D. (2021). Organizational factors in the individual ethical behaviour. the notion of the "organizational moral structure". *Humanistic Management Journal, 6*(2), 187–209.

Sasso, L., Bagnasco, A., Bianchi, M., Bressan, V., and Carnevale, F. (2016). Moral distress in undergraduate nursing students: A systematic review. *Nursing Ethics, 23*(5), 523–534.

Sulistiyo, U., Mukminin, A., Rahman, K. A., and Haryanto, E. (2017). Learning to teach: a case study of student teachers' practicum and policy recommendations. *The Qualitative Report, 22*(3), 712–731.

Tatum, H. E. (2022). Honor codes and academic integrity: Three decades of research. *Journal of College and Character, 23*(1), 32–47.

Tayan, B. M. (2017). Academic misconduct: An investigation into male students' perceptions, experiences and attitudes towards cheating and plagiarism in a middle eastern university context. *Journal of Education and Learning, 6*(1), 158–166.

Winardi, R. D., and Anggraeni, M. A. (2017). Academic dishonesty among accounting students: Some Indonesian evidence. *Jurnal Akuntansi Dan Keuangan Indonesia, 14*(2), 2.

Young, R. L., Miller, G. N. S., and Barnhardt, C. L. (2018). From policies to principles: The Effects of campus climate on academic integrity, a mixed methods study. *Journal of Academic Ethics, 16*(1), 1–17.