THE INFLUENCE OF PRESSURE, PROCRASTINATION AND ABILITY ON AUDITOR ACADEMIC CHEATING DURING INTERNAL TRAINING FRAUD BEHAVIOUR

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PROGRAM PENDIDIKAN PROFESI AKUNTAN

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UNIVERSITAS TARUMANAGARA

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LAPORAN TUGAS AKHIR

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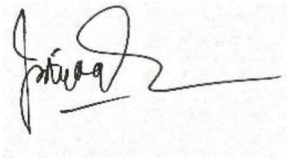

Dr. Herlin Tundjung Setijaningsih, S.E., M.Si., Ak., CA

ABSTRACT

This thesis addresses a significant research gap by investigating the influence of pressure, procrastination, and ability on academic cheating among auditors during internal training, specifically in online settings. Previous literature lacks comprehensive studies in this context, making this research essential for understanding cheating behaviors in the auditing profession. The study's practical relevance lies in informing organizations providing internal training to auditors, enabling the development of more effective programs and ethical guidelines. Addressing academic cheating is crucial for upholding auditors' integrity, maintaining trust within the industry, and improving educational methods. This research contributes to the academic literature on ethics, training, and professional development while providing insights for policymakers and professional bodies to establish guidelines against cheating. Through rigorous methodology including validity, reliability, normality, multicollinearity, and autocorrelation tests, the study confirms that pressure, procrastination, and ability significantly influence auditor academic cheating. The multiple linear regression analysis reveals that all three variables have positive effects on cheating behavior. The findings, supported by a strong R-squared value of 0.712, indicate that 68.5% of auditor academic cheating is explained by pressure, procrastination, and ability. The study's results emphasize the importance of addressing these factors in training programs to foster ethical conduct and professionalism within the auditing profession.

Keywords**:** *Pressure; Procrastination; Fraud; Academic Cheating*.

KATA PENGANTAR

Puji syukur kepada Tuhan Yang Masa Esa atas segala berkat yang telah diberikan-Nya, sehingga penulis dapat menyelesaikan tugas akhir ini dengan baik. Tugas akhir ini disusun untuk memenuhi salah satu syarat kelulusan dari Program Studi Pendidikan Profesi Akuntan Fakultas Ekonomi dan Bisnis Universitas Tarumanagara.

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Sean Ivander Tavis

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BAB I
PENDAHULUAN

From year to year, there are many cases of audit failures that occur involving external auditors in issuing company audit reports. Some of the cases that well known is related to the Enron scandal, World Com (Bartender, 2016: Cameron and O'Leary, 2015) [1]. This case had a big impact not just in the accounting world but also in the overall economic community. Enron committed fraud by recording considerable profits but in fact in that year the company suffered a considerable loss. This is a manipulation of financial data in order to carried out company's reputation and stock price. This case has remained a big question for the entire community for the role of auditor which the importance of acting ethically in work environment requires intensive training.

The actions of these accounting professionals in manipulating financial statements that continue to be highlighted have a negative impact on the image of accounting which is always viewed by the public and users of financial statements [2]. There is a comprehensive picture of the adverse effects of the accountant's professional actions that are careless and lack of training when doing their work. The accounting profession needs to review the training procedure and make sure that the training has been done in an ethical way among the accounting professionals.

Training of accounting professional in Understanding and Professional Ethics has been started from the early stages of accounting profession which has started from the University [3]. Also being enhanced during the internal training inside the accounting professional company. The employee starts as accounting profession is equiped with knowledge of professional ethics during the internal training and also being tested by using internal exam in order to measure the understanding of the employee. However, there are cases where employees share answers among the other employees for the internal training. This is somehow an ethical issue that faced by the accounting professional.

Research (Nursani & Irianto, 2013) [5] states that the facts in the field are still many results-oriented, which has led to various fraudulent practices committed by employees or what is known as academic fraud. In the case of cheating that occurred at the National University of Singapore (UNS) when holding college entrance exams online, many students were caught cheating during exams. They copied a friend's

answer (source: news. id, March 19, 2020).

Academic cheating is dishonest behaviour carried out by employees or students in the learning process to gain an unfair advantage in obtaining academic success (Purnamasari, 2013) [6]. Academic cheating occurs because of triggering factors; internal and external factors can happen because not all students have the same ability to digest the knowledge they gain in lectures, so some of them cannot compete with others and each student's potential. Differ according to their respective fields.

Factors that cause cheating, namely demands or pressure from close people such as parents, relatives/relatives, and friends, trigger a student to commit dishonest behaviour to achieve the desired goal, namely, getting good grades. Academic pressure is the encouragement or motivation faced by students who have academic problems in their daily lives, causing them to choose intense pressure to get the best academic results in any way (Kusaeri, 2017) [7]. The level of pressure experienced by students can influence student behaviour in acting. When students are under pressure, they tend to cheat to achieve the goal to be completed, which is to get good grades.

The following academic cheating factor comes from within a person, namely procrastination or delaying work. Academic procrastination is a delay that is carried out intentionally and repeatedly by setting aside the assignments given and carrying out other activities that are not needed in carrying out assignments (Ghufron & Risnawati, 2016) [8]. Academic procrastination occurs due to several things, including the tasks or jobs given that are too difficult for employees, so that employees have difficulty starting work on assignments, other activities that cause employees to be unable to divide their time, and so on.

The following internal factor is ability. Ability is a personal trait or a person's ability to take advantage of opportunities in existing situations. Academic cheating will only occur if someone has the right abilities. Opportunities open the door for cheating, and pressure and rationalization can attract students to commit fraud. But students must be able to explore these opportunities to take advantage so they can commit fraud repeatedly (Wolfe and Hermanson in Nursani & Irianto, 2013) [9].

This will be the main reseach point where the fraud comitted during the training process is resulted due to pressure, procrastination or ability. This research offers a multifaceted contribution: Firstly, it enriches our understanding of the factors shaping academic cheating among academic auditors, potentially introducing fresh perspectives to the existing academic literature on academic ethics and cheating

behavior. Secondly, it provides valuable insights for educational institutions, audit firms, and related organizations, aiding them in crafting strategies to prevent academic fraud and foster professional ethics among auditors. Thirdly, the study's outcomes can be employed to create policy guidelines and practical recommendations for educational institutions and auditing firms, assisting in addressing the issue of academic fraud. Lastly, the findings could serve as a foundational platform for further, more comprehensive research, delving deeper into the various factors that influence academic fraud among auditors.

This thesis addresses a research gap in existing literature. The gap involves the lack of comprehensive studies on how pressure, procrastination, and ability relate to academic cheating among auditors in online training. While academic cheating has been studied in various settings, and professional ethics have been explored, there is limited research specific to auditors in online training. The gap exists because we lack a deep understanding of how pressure, procrastination, and ability collectively influence cheating among auditors in this context. This thesis aims to bridge this knowledge gap and contribute to the field of auditing.

Here are several reasons for doing this research:

1. Practical Relevance: The findings of this research have practical implications for organizations that provide internal training to auditors. Understanding the factors that contribute to or mitigate academic cheating can inform the development of more effective training programs and ethical guidelines.
2. Ethical Considerations: Academic cheating undermines the integrity and professionalism of auditors. Addressing this issue is essential to ensure that auditors uphold ethical standards and maintain trust within the industry.
3. Educational Improvement: Identifying the drivers of academic cheating during online training can lead to improvements in training design, ensuring that content is engaging, motivating, and effectively delivered, thus reducing the temptation to cheat.
4. Research Contribution: Filling the research gap will contribute to the academic literature on ethics, training, and professional development, providing a deeper understanding of the dynamics specific to the auditing profession.
5. Policy Implications: The research can offer insights for policymakers and professional bodies to establish guidelines and regulations to reduce academic cheating among auditors, promoting ethical conduct and professionalism.

Long-term Professionalism: By addressing the research gap, this study can contribute to the long-term professionalism and ethical standards within the auditing profession, ensuring that auditors are well-prepared and maintain integrity in their work.

BAB II
TINJAUAN PUSTAKA

2.1. Behaviorisme Theory (Grand Theory)

Behaviorism is the study of human behavior. Behaviorism can also explain human behavior by providing effective educational programs [14]. According to Skinner quoted by Rifa "i, learning is a process of behavior change that can take the form of invisible behavior or visible behavior and behavior will change according to the consequences it gets [15]. Pleasant consequences will strengthen behavior and the opposite unpleasant consequences will weaken behavior. This research refers to the behaviorist approach as the grand theory. According to Jhon B. Watson cited by Putrayasa, learning as a process of interaction between stimulus and response must be observable and measurable. Jhon B. Watson, the inventor of the behaviorism approach, argues that humans develop based on the stimulus they receive from the surrounding environment [16]. A bad environment will produce bad humans, a good environment will produce good humans. Behaviorism Learning Theories flow which has two sub-theories, namely:

a. Classical Conditioning

   This approach argues that organizations including humans are passive forms that can be shown several stimuli repeatedly. Until the conclusion that the stimulus is conditioned, humans will certainly display the same reaction to the stimuli.

b. Instrumental conditioning

   Takes place when consumers learn to connect between a stimulus and a certain reaction when there is an urge to do this, meaning that consumers only want to connect a stimulus with a reaction if there is something that encourages it, for example a sense of satisfaction, or anything that describes the award according to him [17]. Watson put forward two basic principles, namely as follows:

   a) The Principle of Novelty (Recency Principle), which states that humans will give a strong response when they have just received a stimulus, if the stimulus has been given for a long time, the effect will be weaker.

   b) The Frequency Principle, which states that humans will give a strong response if they are often or received a lot of stimuluses, and if the stimulus

is rarely given then the response will be weak [18].

The theory of behaviorism put forward by Jhon B. Watson is the grand theory in this study. Watson is the grand theory in this research. This theory is relevant to be the basis of research on fraud behavior in internal training auditors, because auditors basically work in teams and can be influenced by their environment.

2.2 Academic Cheating

Academic cheating is an act that is contrary to ethics. Fraud can be carried out in various ways, such as intentional, dishonest or deceptive actions, which cause differences in understanding in assessing or interpreting something (Yudiana & Lastanti, 2016) [10]. Cheating can occur in any environment, including in an academic setting.

In an academic environment, academic cheating can have a destructive impact on students because, to achieve success, they forget the true purpose of education. According to (Purnamasari, 2013) [6], academic cheating is dishonest behaviour carried out by a student or students in the learning process to gain an unfair advantage in achieving academic success. Research (Santoso & Yanti, 2015) also states that academic cheating can affect the quality of education in the future and make a person lack good integrity. The research was conducted with the aim of following up previous research that has been done by experts on the similar topics.

2.3 Theory of Fraud Diamond as Grand Theory

The Fraud Diamond Theory, introduced by Wolfe and Hermanson in 2004, builds upon the foundation laid by Donald R. Cressey's Fraud Triangle Theory from 1953 [13]. The Fraud Triangle originally proposed three elements that lead individuals to commit fraud: opportunity, pressure, and rationalization. According to this theory, fraud is more likely to occur when someone faces a pressing need (pressure), finds an opportunity to exploit a situation for personal gain (opportunity), and can justify their actions morally or ethically (rationalization). The Fraud Diamond Theory expands on this concept by adding a fourth element: capability. Capability refers to an individual's ability to execute a fraudulent act successfully. In other words, even if someone has the pressure, opportunity, and rationalization to commit fraud, they may not have the necessary skills, knowledge, or resources to carry out the fraudulent activity. The

inclusion of capability in the Fraud Diamond Theory recognizes that a person's ability to commit fraud is a significant factor in determining whether fraudulent behavior will occur.

Wolfe and Hermanson argue that weak supervision and lax control mechanisms can enable individuals to exploit their capability, seize an opportunity, justify their actions, and succumb to pressure, leading to fraudulent behavior. By incorporating the capability element, the Fraud Diamond Theory provides a more comprehensive understanding of the factors contributing to fraud. This enhanced understanding helps in improving both fraud detection and prevention efforts. In summary, the Fraud Diamond Theory refines the Fraud Triangle Theory by adding the capability element, emphasizing the importance of an individual's ability to commit fraud. By considering all four elements (opportunity, pressure, rationalization, and capability), organizations and authorities can develop more effective strategies to detect, prevent, and mitigate fraudulent activities.

The elements of a fraud diamond include:

a. Pressure, in the context of fraud, represents the driving force or motivation that compels an individual to engage in fraudulent activities. It arises from unmet desires or financial obligations, prompting someone to seek illicit means to fulfill their needs or desires. When individuals face significant pressure, such as overwhelming debt or personal crises, and perceive fraud as a way to alleviate these challenges, they may succumb to the temptation and commit fraudulent acts to achieve their goals. This element of pressure is a fundamental aspect of the Fraud Triangle and Diamond theories, highlighting the crucial role of financial or emotional stressors in motivating fraudulent behavior. Pressure can be in the form of financial factors, bad habits that a person has, pressure from external parties, and other pressures (Albrecht, Albrecht, Albrecht, & Zimbelman, 2012).

b. Opportunity is a situation that allows someone to commit fraud and is considered safe to commit fraud. Opportunities can be in the form of weak controls in detecting fraud, inability to assess the quality of performance, failure to discipline perpetrators, ignorance or apathy, and lack of access to information (Albrecht, Albrecht, Albrecht, & Zimbelman, 2012).

c. Rationalization, namely self-justification for wrong behaviour, as an attempt to justify fraudulent behaviour (Albrecht, Albrecht, Albrecht, & Zimbelman, 2012).

d. Capability, namely personal traits and abilities that play a significant role in committing academic fraud (Wolfe & Hermanson, 2004).

2.4 Academic Pressure

The Behaviorism theory suggests that external stimuli (pressure, in this case) can influence behavior. In the context of academic cheating, increased pressure from academic expectations and deadlines may lead auditors to cheat as a coping mechanism to meet those demands, especially if they believe it offers a short-term solution to alleviate stress.

Research (Albrecht, Albrecht, Albrecht, & Zimbelman, 2012) explains that pressure is a situation where someone needs to cheat. The main reason that causes fraud is the pressure to meet needs and earn a profit. According to (Kusaeri, 2017), pressure in the context of cheating is the encouragement or motivation faced by students who have academic problems in their daily lives, causing them to choose intense pressure to get the best academic results in any way.

The existence of pressure from the educational environment and one's internal environment requires him to commit acts of academic fraud. Besides that, the limitations possessed by a student or students can also encourage them to achieve academic fraud. The more pressure students experience, the more likely academic fraud behaviour occurs. Pressure is a situation where someone feels the need to cheat. The main reason that causes fraud is the pressure to meet needs and earn a profit.

H1: Academic Pressure Has a significant Effect on Auditor Academic Cheating

2.5 Academic Procrastination

Behaviorism theory underscores the impact of behavior patterns on one's actions. Procrastination often leads to last-minute academic work, creating a stressful environment. Auditors who procrastinate may resort to cheating as a response to the pressure of looming deadlines, which is in line with the theory's focus on learned behaviors and their consequences.

According to (Ghufron & Risnawati,2016), academic procrastination is a delay carried out intentionally and repeatedly by putting aside the assignments given and carrying out other activities that are not needed in carrying out the assignment.

Procrastination is the most common symptom found in students who cheat or plagiarism. This happens because students who have a habit of procrastinating work have low readiness in facing exams or tests. Procrastinating work can harm the activities being carried out so that the results are not optimal.

H2: Academic Procrastination Has a Significant Effect on Auditor Academic Cheating

2.6 Ability

Behaviorism, a psychological theory, asserts that behaviors are learned responses to stimuli in the environment. In the context of academic cheating, behaviorism suggests that individuals resort to cheating due to learned behaviors shaped by past experiences and environmental factors. If auditors perceive themselves to have lower abilities or self-efficacy in handling academic tasks, they might resort to cheating as a compensatory behavior. This aligns with behaviorism's idea that behavior is influenced by personal experiences and external elements, such as perceived ability in this case. The reference to Wolfe and Hermanson (2004) indicates that abilities, defined as personal traits and skills, play a crucial role in academic cheating. According to their research, academic cheating is less likely to occur in individuals who lack the necessary abilities. Opportunities, pressure, and rationalization are identified as factors that can lead students to commit fraud. However, the ability to recognize and exploit these opportunities is essential for committing fraud repeatedly (Wolfe and Hermanson in Nursani & Irianto, 2013). Only individuals with high cheating abilities can understand internal controls, identify weaknesses, and effectively implement fraudulent plans.

In summary, behaviorism explains that cheating behavior is learned and influenced by personal traits, past experiences, and environmental factors. The cited research emphasizes the importance of abilities in academic cheating and highlights that individuals with high cheating abilities are more likely to engage in fraudulent activities, given the right opportunities and motivations. Only people who have a high ability to cheat will be able to understand existing internal controls, identify weaknesses and use them in plans to implement fraud (Albrecht, Albrecht, Albrecht, & Zimbelman, 2012).

H3: Ability Has a Significant Effect on Auditor Academic Cheating

The theoritical framework of this research can be described in the following figure:

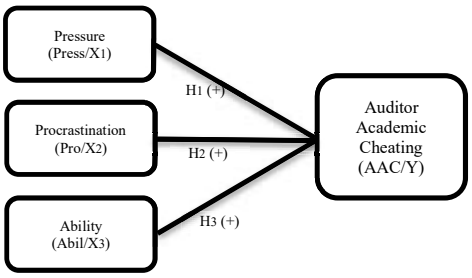

Figure 1.1 Theoritical Framework

The research conducted by Murdiana Murdiana, Efendri Efendri, Z. Kisman, and D. Kanto in 2023 sheds light on the complex factors influencing cheating behavior among university students [4]. Their study, based on a substantial sample size of 300 respondents, delved into the roles of pressure, procrastination, and ability in academic dishonesty.

The study's significant findings revealed that pressure, procrastination, and ability all have a positive and notable impact on cheating behaviors. The statistical analyses provide compelling evidence supporting these relationships. Pressure, as a factor, exhibited a direct relationship with cheating, as indicated by a substantial path coefficient value of 0.523. The corresponding t-statistic of 9.51 far exceeded the critical t-value of 1.960 at a 95% confidence level, emphasizing the statistical significance of this relationship (p-value = 0.001 < 0.05). Procrastination, another contributing factor, was found to have a path coefficient value of 0.156, with a t-statistic of 2.435 and a p-value of 0.008 < 0.05, underlining its positive and significant effect on cheating. Lastly, ability, too, played a crucial role, with a path coefficient value of 0.201 and a t-statistic of 2.928 (p-value = 0.002 < 0.05), highlighting its significant impact on cheating behavior.

These findings hold important implications for educators, administrators, and policymakers. Understanding the influence of pressure, procrastination, and ability on cheating behaviors can aid in the development of targeted interventions and educational strategies. Educators could focus on stress management techniques and time management skills to alleviate pressure and procrastination, thereby potentially reducing cheating incidents. Moreover, institutions might consider implementing academic support programs tailored to enhance students' abilities and confidence in their skills, potentially mitigating the inclination to cheat.In conclusion, the comprehensive research by Murdiana Murdiana, Efendri Efendri, Z. Kisman, and D. Kanto provides valuable insights into the multifaceted nature of cheating behaviors

among university students. The robust methodology and compelling statistical data underscore the significance of addressing these factors to promote academic integrity and foster a culture of honesty within educational institutions.

BAB III
METODE PENELITIAN

3.1. Population and Sampling Techniques

This study uses causal research that aims to analyze the influence between one variable (Xn or Independent) on other variables (Y or dependent). This research was collected through a questionnaire distributed to the auditor profession working at Big 10 companies. The reason we take the correspondent from the Big 10 companies is because the Big 10 companies will represent the entire population.

3.2 Objective and Contribution of the research Objectives

The objective of the research is to:

1. Measuring the extent to which the pressure factor affects the tendency of auditors to commit academic fraud.
2. Assess the impact of procrastination in relation to academic fraud on auditors.
3. Analyzing the role of ability or ability in preventing or reducing academic fraud.

3.3 Variables and the Indicator

The variables and indicators of this study are displayed in Table 1.

Table 1.1 Constructs and Indicators

No	Variable	Items
1.	Pressure	On a scale of 1 to 5, rate the pressure you feel due to time constraints during the online training
		On a scale of 1 to 5, rate the actions or behaviors of your peers influence your behavior and decisions during this internal training
		On a scale of 1 to 5, indicate your inclination to retake the test if you fail it, specifically due to pressure.
		Rate the extent to which your workload affects your ability to complete the online training and tests, using a scale of 1 to 5.

2.	Procrastination	On a scale of 1 to 5, rate how effective you perceive the online training to be in motivating you to study.
		On a scale of 1 to 5, indicate your motivation to complete the online training and tests without procrastinating.
		Rate how procrastination influences your perception of cheating opportunities on a scale of 1 to 5.
3.	Ability	Rate how much you value the tests given at the end of the training module and their relation to your ability to understand the material, using a scale of 1 to 5.
		On a scale of 1 to 5, rate your self-assessed ability to comprehend and grasp the training material.
4	Auditor academic cheating	Frequency of Academic Misconduct: How often have you engaged in academic misconduct, such as copying answers from others, using unauthorized materials, or sharing exam questions, during your training or academic activities? Please rate your behavior on a scale of 1 to 5, where 5 means "Never" and 1 means "Very Often."
		Perceived Consequences of Cheating: What do you perceive as the potential consequences of engaging in academic cheating? Rate the perceived consequences on a scale of 1 to 5, where 1 means "No Consequences" and 5 means "Severe Consequences.
		Awareness of Ethical Guidelines: Are you aware of the ethical guidelines or codes of conduct related to academic integrity within your training or academic institution? Please rate your awareness on a scale of 1 to 5, where 1 means "Not aware" and 5 means "Fully aware."

BAB IV
HASIL DAN PEMBAHASAN

4.1. Analysis Descriptive Variable

Descriptive data serves as a crucial tool in research analysis, offering a concise summary of participants' responses to survey questions. In the context of this study involving 36 respondents, descriptive statistics are utilized to categorize and interpret these responses. The analysis includes calculating average values to determine the typical response and employing frequency counts to identify patterns within the dataset. By presenting the data in this manner, researchers gain a deeper understanding of the participants' perceptions related to the research variables. This empirical description not only provides an overview of the collected information but also facilitates the identification of significant indicators within the study, aiding researchers in drawing meaningful conclusions and insights from the data:

Table 4.1 Description of Questionnaire Results Pressure Variable (Press)

Indicator	Respondent's Answer					Total	Average
	1	2	3	4	5		
Press.1	1	6	7	18	4	36	3.50
Press.2	0	5	7	18	6	36	3.69
Press.3	0	1	6	20	9	36	4.03
Press.4	0	1	6	10	19	36	4.31
Total	1	13	26	66	38	144	3.88
Percentage	0.69%	9.03%	18.06%	45.83%	26.39%	100.00%	

Source: Author's analysis (2023)

The data presented in Table 4.1 provides a clear insight into the respondents' perceptions regarding the Pressure indicator variable (Press) across four specific indicators. The average score for all statements related to this variable is 3.88. Among these indicators, Press.4 has the highest average score at 4.31, indicating a strong agreement or response from the participants in relation to this particular statement. Conversely, Press.1 has the lowest average score of 3.50, suggesting a comparatively lower level of agreement or positive response in relation to this specific statement. These average scores offer a numerical representation of the respondents' opinions, allowing researchers to identify the variations in perceptions among different

indicators within the Pressure variable.

Table 4.2 Description of Procrastination Variable Questionnaire Results (Pro)

Indicator	Respondent's Answer					Total	Average
	1	2	3	4	5		
Pro.1	0	3	5	18	10	36	3.97
Pro.2	0	2	4	18	12	36	4.11
Pro.3	0	1	4	19	12	36	4.17
Total	0	6	13	55	34	108	4.08
Percentage	0.00%	9.03%	12.04%	50.93%	31.48%	100.00%	

Source: Author's analysis (2023)

The data presented in Table 4.2 provides a concise summary of respondents' perceptions regarding the Procrastination indicator variable (Pro) across three specific indicators. The average score for all statements related to this variable is 4.08, indicating a generally high level of agreement or response from the participants. Among these indicators, Pro.3 stands out with the highest average score at 4.17, reflecting a strong consensus or positive response regarding this particular statement. On the other hand, Pro.1 has the lowest average score of 3.97, suggesting a slightly lower level of agreement or positive response in relation to this specific statement. These average scores offer valuable insights into the respondents' opinions, allowing researchers to identify variations in perceptions among different indicators within the Procrastination variable.

Table 4.3 Description of Ability Variable Questionnaire Results (Abil)

Indicator	Respondent's Answer					Total	Average
	1	2	3	4	5		
Abil.1	0	1	4	21	10	36	4.11
Abil.2	0	1	4	20	11	36	4.14
Total	0	2	8	41	21	72	4.08
Percentage	0.00%	2.78%	11.11%	56.94%	29.17%	100.00%	

Source: Author's analysis (2023)

Based on table 4.3 above shows that for the questionnaire statement in the *Ability* indicator variable (Abil) consisting of 2 indicators, the average in this statement is **4.13**, it can be seen that **Abil.2** has the highest average of **4.14**, and **Abil.1** has the lowest average of **4.11**.

Table 4.4 Description of the Results of the Auditor Academic Cheating Variable Questionnaire (AAC)

Indicator	Respondent's Answer					Total	Average
	1	2	3	4	5		
AAC.1	0	1	24	5	6	36	3.44
AAC.2	0	0	0	10	26	36	4.72
AAC.3	0	0	1	5	30	36	4.81
Total	0	1	25	20	62	108	4.32
Percentage	0.00%	0.93%	23.15%	18.52%	57.41%	100.00%	

Source: Author's analysis (2023)

The data presented in Table 4.4 provides a condensed overview of respondents' perspectives regarding the Auditor Academic Cheating indicator variable (AAC) across three specific indicators. The average score for all statements related to this variable is 4.32, indicating a notably high level of agreement or response from the participants. Among these indicators, AAC.3 stands out with the highest average score at 4.81, signifying a strong consensus or positive response to this particular statement. Conversely, AAC.1 has the lowest average score of 3.44, suggesting a comparatively lower level of agreement or positive response in relation to this specific statement. These average scores provide valuable quantitative insights into the respondents' viewpoints, enabling researchers to discern variations in perceptions among different indicators within the Auditor Academic Cheating variable**.**

Validity Test

Validity in research refers to the accuracy and precision of the data collected. When the data collected aligns closely with the information reported by the researcher, it indicates high validity. In this context, validity is often assessed using statistical methods like the Pearson Product Moment Correlation. If the calculated correlation coefficient (r count) is greater than the critical value (r table) determined for a specific

degrees of freedom (df), in this case, df = n-2 (36-2=34) with a significance level of α = 0.05, the data is considered valid. For instance, if the calculated correlation coefficient is 0.3291 and it surpasses the critical value from the table, this indicates a significant correlation, confirming the validity of the data. This statistical validation process ensures the reliability and trustworthiness of the research findings. The following are the results of the validity test on the variables Pressure (Press), Procrastination (Pro), Ability (Abil), Auditor Academic Cheating (AAC), for each indicator of the question:

Table 4.5 Variable Indicator Validity Test Results

Variable	Indicator Code	Validity		Remarks
		r count	R table	
Press	Press.1	0.802	0.3291	Valid
	Press.2	0.739	0.3291	Valid
	Press.3	0.671	0.3291	Valid
	Press.4	0.627	0.3291	Valid
Pro	Pro.1	0.723	0.3291	Valid
	Pro.2	0.897	0.3291	Valid
	Pro.3	0.723	0.3291	Valid
Abil	Abil.1	0.871	0.3291	Valid
	Abil.2	0.877	0.3291	Valid
	AAC.1	0.828	0.3291	Valid

Y Auditor Academic Cheating	AAC.2	0.737	0.3291	Valid
	AAC.3	0.721	0.3291	Valid

Source: Results of analysis using SPSS 26.0

Based on table 4.5 Validity Test Results, it can be seen that for the four variables, it has a value of r count> r table = 0.3291. Thus, the four variables consisting of a total of 12 question indicators are declared **valid.**

Reliability Test

Reliability, in the context of research, pertains to the consistency and predictability of a measuring instrument. To assess reliability, the Cronbach Alpha coefficient is often utilized. In this case, if the Cronbach Alpha value for a questionnaire is equal to or greater than 0.6, it is considered reliable. By employing statistical software like SPSS, researchers calculate Cronbach Alpha values for variables such as Pressure (Press), Procrastination (Pro), Ability (Abil), and Auditor Academic Cheating (AAC). If the resulting values are greater than 0.6 for each variable, it confirms the reliability of the questionnaire, ensuring that the instrument consistently measures the intended constructs:

Table 4.6 Variable Indicator Reliability Test Results

Variable	Cronbach's Alpha Value	Terms	Remarks
Press	0.674	>0.60	Reliabel
Pro	0.677	>0.60	Reliabel
Abil	0.690	>0.60	Reliabel
AAC	0.601	>0.60	Reliabel

Source: Results of analysis using SPSS 26.0

The results from Table 4.6 indicate the reliability test outcomes for the variables Pressure (Press), Procrastination (Pro), Ability (Abil), and Auditor Academic Cheating (AAC). The Cronbach's Alpha values for these variables are 0.674, 0.677, 0.690, and 0.601, respectively. Since all these values exceed the threshold of 0.6, it

signifies that the measuring instrument, in this case, the questionnaire, demonstrates a satisfactory level of internal consistency and reliability. This means that the questions related to each variable consistently measure the intended constructs, ensuring that the data collected is dependable and trustworthy for the analysis and conclusions of the study. Thus, the variables *Pressure* (Press), *Procrastination* (Pro), *Ability* (Abil), *Auditor Academic Cheating* (AAC), are declared reliable.

Normality Test

Normality assumption testing is a crucial step in regression analysis, ensuring the data for both the independent variable (X) and the dependent variable (Y) adheres to a normal distribution. When the data follows a normal distribution, it allows for the application of parametric statistics, enhancing the validity of data analysis and hypothesis testing. Specifically, in regression models, the normality test assesses if both the independent and dependent variables exhibit a normal distribution. Ideally, a robust regression model is characterized by variables that demonstrate a normal or nearly normal distribution. This is depicted graphically as data points clustering around a diagonal line, aligning with the direction of that line. Such adherence to normality ensures the reliability of regression results, allowing researchers to draw accurate conclusions from their analyses (Ghozali, 2016).

Table 4.7 Data Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		36
Normal Parameters[a,b]	Mean	0.00
	Std. Deviation	0.72
Most Extreme Differences	Absolute	0.143
	Positive	0.100
	Negative	-0.143
Test Statistic		0.143
Asymp. Sig. (2-tailed)		0.60[c]
a. Test Distribution is Normal		
b. Calculated from data		

c. Lilliefors Significance Correction

Source: Results of analysis using SPSS 26.0

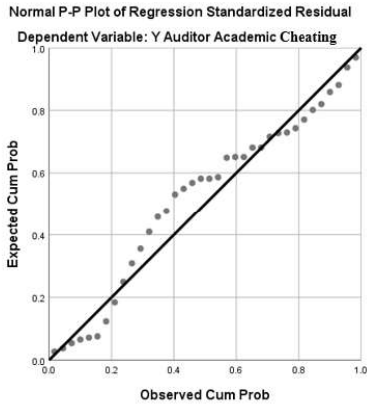

Figure 4.1 Normal P-plot graph

The results from the second Kolmogorov-Smirnov normality test, as shown in Table 4.7, are significant for assessing the normality of the regression model. The Sig. value obtained, which is 0.060, is higher than the commonly used alpha level of 0.05. In statistical analysis, when the Sig. value exceeds the alpha level, it indicates that the data adheres to a normal distribution. In this context, the Sig. value being greater than 0.05 suggests that the data derived from the regression model meets the necessary normality requirements. This means that the assumptions of normality are satisfied, allowing for the application of appropriate parametric statistical tests in the analysis, ensuring the reliability of the results obtained from the regression model. It can be concluded that the data tested has **a normal data distribution**.

Multicollinearity Test

The multicollinearity assumption test is crucial in regression analysis as it assesses the degree of association or linear relationship among independent variables. A widely employed method for this purpose is the Variance Inflation Factor (VIF) test. If the VIF value for a variable X is less than 10, it indicates that there is no significant multicollinearity. Multicollinearity occurs when independent variables in a regression model are highly correlated, potentially leading to unreliable coefficient estimates. By using the VIF test, researchers can ensure that the independence of variables is maintained, validating the integrity of the regression analysis and enhancing the accuracy of the results.

Table 4.8 Data Multicollinearity Test Results

Multicollinearity Test			
Variable	Collinearity Statistics		Multicollinearity
	Tolerance	VIF	
Press	0.888	1.127	No
Pro	0.439	2.276	No
Abil	0.477	2.094	No

Source: Results of analysis using SPSS 26.0

The analysis from Table 4.8 demonstrates that the Variance Inflation Factor (VIF) values for each variable are less than 10. In regression analysis, a VIF value below 10 indicates that there is no significant multicollinearity among the independent variables. Multicollinearity, which occurs when independent variables are highly correlated, can distort the results of a regression analysis, making them unreliable. However, since all the VIF values in this study are below the threshold of 10, it can be confidently concluded that multicollinearity is not present in the tested data. This ensures the integrity of the regression model, providing accurate and dependable results for the analysis.

Heteroscedasticity Test

In multiple regression analysis, it is vital to examine whether the residuals, which represent the differences between observed and predicted values, exhibit consistent variance across observations. If the residuals demonstrate uniform variance, it is referred to as homoscedasticity. Conversely, if the variance varies, it is termed heteroscedasticity. Homoscedasticity is a desirable characteristic for a reliable regression equation. To assess this, researchers often employ Scatter Plots, visual representations of data points. By analyzing these plots, researchers can ascertain the presence or absence of heteroscedasticity. Detecting and addressing heteroscedasticity is crucial as it ensures the accuracy and reliability of the regression model, providing trustworthy results for the analysis:

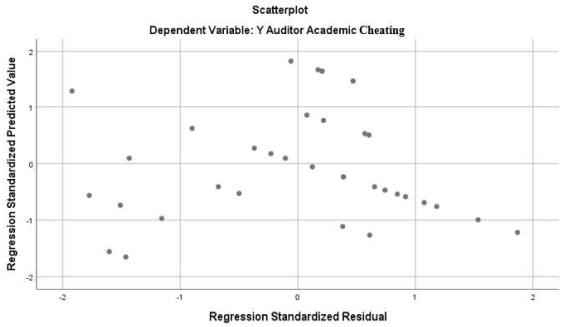

Figure 4.2 Heteroscedasticity Test Results

In Figure 4.2, there is no discernible pattern where data points consistently spread above or below the Y-axis number 0; instead, the points appear scattered randomly. This lack of a specific pattern signifies that the variance of residuals doesn't systematically change across observations. Hence, there is no clear evidence of heteroscedasticity in the tested data. To further validate this, a Glejser test, a method used to assess the inequality of residual variances among observations in a regression model, can be conducted. If the residuals exhibit a constant variance from one observation to another, it confirms homoscedasticity, ensuring the reliability of the regression analysis. The results of the glejser test are as follows:

Table 4.9 Heteroscedasticity Test Results Glejser Test

Heteroscedaticity Test Glejser Method		
Variable	Sig.	Heteroscedasticity
Press	0.158	No
Pro	0.496	No
Abil	0.158	No

Source: Results of analysis using SPSS 26.0

The results from the heteroscedasticity testing, conducted using the Glejser test, reveal significant values of 0.158, 0.496, and 0.158 for the three variables tested. Since these values are greater than the conventional alpha level of 0.05, it indicates that there is no statistically significant evidence of heteroscedasticity in the model. In other words, the variance of residuals among observations remains consistent, fulfilling the assumption of homoscedasticity. This consistency ensures that the regression model's errors are uniformly distributed, validating the reliability and accuracy of the model's results.

Autocorrelation Test

The autocorrelation test is vital in validating the integrity of a linear regression model by examining the presence of correlation between residual errors in a specific period (t) and those in the preceding period (t-1). In the context of research related to the Indonesia Stock Exchange, especially when dealing with periods extending beyond a year, conducting an autocorrelation test is crucial. This test helps ensure that the errors in the regression model are not systematically correlated across time intervals. Detecting and addressing autocorrelation is essential as it guarantees the independence of errors, a fundamental assumption in regression analysis. By conducting this test, researchers can confirm the reliability of their regression model, enabling accurate predictions and insightful analyses in the context of the Indonesia Stock Exchange (Sunjoyo et. al., 2013: 73).

The presence of correlation between consecutive errors in a time series data, known as autocorrelation, can significantly impact the reliability of a regression model. One common method to detect this issue is the Durbin-Watson (DW) test. By comparing the calculated DW value (d) with the critical DW values (dL and du) from a table, researchers can assess the presence of autocorrelation. If the calculated DW value falls significantly below or above the critical range, it suggests an autocorrelation problem. Detecting and addressing autocorrelation is vital as it ensures the independence of errors, allowing for accurate and unbiased regression analysis, especially in time series data where the sequence and timing of events are crucial. The DW test results are as follows:

Table 4.10 Data Autocorrelation Test Results

Autocorrelation Test of Research Model		
Criteria	Value	Remarks
DL	1.2953	No
DU	1.6539	Autocorrelation Occurs
4-DU	2.3461	
Durbin-Watson	2.334	

Source: Results of analysis using SPSS 26.0

Based on the provided information, the Durbin-Watson (DW) test was conducted, resulting in a DW value of 2.334. Comparing this value with the critical values from the Durbin-Watson table (dU = 1.6539 and dL = 1.2953), it falls within the range of 1.6539 to 2.3461. As a result, there is no positive or negative autocorrelation detected in the regression model. This indicates that the errors in the model are independent and not correlated across time intervals, confirming the reliability of the analysis. Consequently, the data tested does not exhibit autocorrelation problems, ensuring the accuracy and validity of the regression model**.**

Multiple Linear Regression Analysis

In this research, the chosen data analysis technique is Multiple Linear Regression analysis, utilized to assess the relationships between multiple independent variables, namely Pressure (Press), Procrastination (Pro), and Ability (Abil), and the dependent variable, Auditor Academic Cheating (AAC). Multiple Linear Regression is suitable for studies involving more than one independent variable, allowing researchers to determine the combined impact of these variables on the outcome. The analysis is conducted using SPSS (Statistical Package for Social Sciences) version 26.0, a widely used software tool for statistical analysis in social science research. By employing this technique and software, the study aims to comprehensively understand the influence of various factors on academic cheating behavior, providing valuable insights into this complex phenomenon.

Table 4.11 Multiple Linear Regression Results

Partial t-test					
Variable	Regression Coefficient (B)	Std. Error	t count	Sig.	Remarks
(Constant)	3.563	1.091	3.265	0.003	
Press	0.199	0.054	3.702	0.001	Significant
Pro	0.265	0.101	2.629	0.013	Significant
Abil	0.372	0.147	2.525	0.017	Significant

Source: Results of analysis using SPSS 26.0

The multiple linear regression equation model obtained is as follows:

AAC = 3.563 +0.199 Press + 0.265 Pro + 0.372 Abil + e;

The multiple linear regression equation can be explained its meaning as follows:

1. The *Pressure* regression coefficient is positive, this indicates that if ATM improves, then *Auditor Academic Cheating* will also increase. This means that every time there is a one unit increase in *Pressure*, it causes Auditor *Academic Cheating* to increase by 0.199 or 19.9%.
2. The *Procrastination* regression coefficient is positive, this indicates that if *Procrastination* improves, *Auditor Academic Cheating* will also increase. This means that every time there is a one unit increase in *Procrastination*, it causes *Auditor Academic Cheating* to increase by 0.265 or 26.5%.
3. The *Ability* regression coefficient is positive, this indicates that if *Ability* improves, then Auditor *Academic Cheating* will also increase. This means that every time there is a one unit increase in *Ability*, it causes *Auditor Academic Cheating* to increase by 0.372 or 37.2%.

4.2 Hypothesis Testing

4.2.1 R-Square

The coefficient of determination (R^2) is a critical metric in regression analysis, representing the model's capability to explain variations in the dependent variable. R^2 ranges between 0 and 1, with higher values indicating a stronger ability of the independent variables to elucidate variations in the dependent variable. A small R^2 implies limited explanatory power, suggesting that the independent variables inadequately predict the variations. Conversely, an R^2 value close to 1 signifies that the independent variables offer substantial information to predict changes in the dependent variable, indicating a robust and accurate regression model. Therefore, R^2 serves as a crucial measure of the model's effectiveness in capturing the relationship between variables, highlighting the precision of the predictions made by the regression equation.

Table 4.12 Results of the R-Square Coefficient of Determination

Analysis of the Coefficient of Determination (R2)				
R	R Square	Adjusted R Square	Std. Error of the Estimate	Remarks
.844[a]	0.712	0.685	0.753	Strong

Source: Results of analysis using SPSS 26.0

The Adjusted R-squared value of 0.685, as seen in Table 4.12, indicates that approximately 68.5% of the variations in Auditor Academic Cheating (AAC) can be explained by the variables Pressure (Press), Procrastination (Pro), and Ability (Abil) included in the study. The remaining 31.5% of the variations are influenced by factors not considered in this research. Adjusted R-squared takes into account the number of predictors in the model and provides a more accurate measure of the model's goodness of fit. In this context, the Adjusted R-squared value signifies the proportion of the dependent variable's variance that is captured by the independent variables under study, demonstrating a substantial influence of these variables on academic cheating behavior while recognizing the presence of other unaccounted factors influencing the phenomenon.

4.2.2 The t-test

The t test is conducted as a hypothesis test to determine the In assessing the individual impact of each independent variable on the dependent variable, statistical significance is crucial. According to Ghozali (2016), the t-table is employed with degrees of freedom (df) calculated as n-k, where n is the sample size (36) and k is the number of independent variables (4), resulting in df = 32. Using a significance level (α) of 5%, the critical t-value is 2.03 for a two-tailed test. If the calculated t-value for a variable exceeds this threshold, indicating a probability of error greater than 5%, the variable is considered nonsignificant. In other words, if a variable's effect does not meet the predetermined significance level, it suggests that the variable does not have a statistically meaningful impact on the dependent variable, reinforcing the importance of identifying significant predictors in regression analysis. The decision-making methods are:

- If the probability/significance > 0.05 or t count < t table, Ho is accepted.
- If the probability/significant <0.05 or t count> t table, Ho is rejected.

Table 4.13 Multiple Linear Regression of Auditor Academic Cheating (AAC)

Partial t-test					
Variable	Regression Coefficient (B)	Std. Error	t count	Sig.	Remarks
(Constant)	3.563	1.091	3.265	0.003	

Press	0.199	0.054	3.702	0.001	Significant
Pro	0.265	0.101	2.629	0.013	Significant
Abil	0.372	0.147	2.525	0.017	Significant

Source: Results of analysis using SPSS 26.0

Interpretation and hypothesis testing (H) in table 4.13 is as follows:

1. There is an effect of *Pressure* (Press) on *Auditor Academic Cheating* (AAC) partially.

   The findings presented in Table 4.13 reveal a significant relationship between Pressure (Press) and Auditor Academic Cheating (AAC). This significance is evidenced by the t-count of 3.702, which exceeds the critical t-table value (with degrees of freedom, df = 32, and $\alpha = 0.05$). Moreover, the Sig value of 0.001 is well below the alpha level of 0.05. The positive coefficient value of 0.199 further indicates a positive relationship, suggesting that a 1-unit increase in Pressure (Press) results in a 19.9% increase in Auditor Academic Cheating (AAC). Consequently, the research hypothesis (H1) stating that "Pressure (Press) has a significant effect on Auditor Academic Cheating (AAC)" is confirmed, affirming the impact of Pressure on academic cheating behavior based on the study's analysis.

2. There is an effect of *Procrastination* (Pro) on Auditor Academic Cheating (AAC) partially.

   Table 4.13 demonstrates a significant relationship between Procrastination (Pro) and Auditor Academic Cheating (AAC). The t-count of 2.629 surpasses the critical t-table value (with degrees of freedom, df = 32, and $\alpha = 0.05$), and the Sig value of 0.013 falls below the alpha level. Additionally, the positive coefficient value of 0.265 indicates a 26.5% increase in Auditor Academic Cheating (AAC) for every 1-unit increase in Procrastination (Pro). Consequently, hypothesis H2, asserting that "Procrastination (Pro) has a significant effect on Auditor Academic Cheating (AAC)," is substantiated by the study's findings, underscoring the noteworthy impact of procrastination on academic cheating behavior as revealed through the analysis.

3. There is an effect of Ability (Abil) on Auditor Academic Cheating (AAC) partially.

   In Table 4.13, the relationship between Ability (Abil) and Auditor Academic

Cheating (AAC) is shown to be statistically insignificant. Although the t-count of 2.525 exceeds the critical t-table value (with degrees of freedom, df = 32, and α = 0.05), indicating a level of significance, the Sig value of 0.017 falls below the alpha threshold. Additionally, the positive coefficient value of 0.372 suggests a 37.2% increase in Auditor Academic Cheating (AAC) for every 1-unit increase in Ability (Abil). Despite this positive correlation, the hypothesis H3, stating that "Ability (Abil) has a significant effect on Auditor Academic Cheating (AAC)," is not supported by the findings. The lack of statistical significance implies that Ability does not significantly influence academic cheating behavior in this study, underscoring the importance of careful interpretation of variables in the context of regression analysis.

4.2.3 Simultaneous Significance Test (Test f)

The F-test, as described by Ghozali (2016), is employed to assess whether the collective influence of independent variables on the dependent variable is significant. This test evaluates the overall significance of the regression model. In this context, a significance level of 0.05 is commonly used, indicating a 5% probability of obtaining the observed results if the null hypothesis (no significant effect of independent variables) is true. If the calculated F-statistic exceeds the critical F-value at the 0.05 significance level, it indicates that at least one independent variable has a significant impact on the dependent variable. The F-test is crucial in determining the overall effectiveness of the regression model and whether the included independent variables jointly contribute meaningfully to explaining variations in the dependent variable. The simultaneous regression test (Test f) can be formulated as follows:

(1) If Sig. <0.05 then H0 is rejected, and Ha is accepted (significant)

(2) If Sig. > 0.05 Then H0 is accepted, and Ha is rejected (not significant)

Table 4.14 F Test Analysis

Simultaneous F-test						
Model	Sum of Squares	df	Mean Square	F count	Sig.	Remarks
Regression	44.821	3	14.940	26.340	0.000[b]	Significant
Residual	18.151	32	0.567			
Total	62.972	35				

Source: Results of analysis using SPSS 26.0

The results presented in Table 4.14 indicate the outcomes of the F-test, which evaluates the combined impact of independent variables (Pressure, Procrastination, and Ability) on the dependent variable (Auditor Academic Cheating). The calculated F-statistic of 26.340 surpasses the critical F-value of 2.90 at a significance level of 0.05. Additionally, the Sig. value of 0.000 is below the 0.05 threshold. Consequently, the null hypothesis (H0), which posits no significant effect of the independent variables, is rejected in favor of the alternative hypothesis (Ha). This implies that collectively, Pressure (Press), Procrastination (Pro), and Ability (Abil) exert a significant influence on Auditor Academic Cheating (AAC). The F-test confirms the joint significance of these variables in explaining variations in academic cheating behavior, emphasizing their relevance in the context of the study**.**

4.3 Discussions

In this research, a comprehensive analysis of data quality, including descriptive statistics, validity tests, reliability tests, normality tests, multicollinearity tests, heteroscedasticity tests, autocorrelation tests, and multiple linear regression analysis, has been presented. The study aimed to investigate the impact of variables such as Pressure (Press), Procrastination (Pro), and Ability (Abil) on Auditor Academic Cheating (AAC). The descriptive statistics revealed the average responses for each indicator within the variables, providing an overview of the respondents' perceptions. The validity tests indicated that all variables and their respective indicators were valid, implying the accuracy and precision of the data.

Furthermore, the reliability tests showed that the variables Pressure (Press), Procrastination (Pro), Ability (Abil), and Auditor Academic Cheating (AAC) were reliable, signifying the consistency and predictability of the measuring instrument. The normality tests confirmed that the data followed a normal distribution, allowing for the use of parametric statistics in the analysis. Additionally, the multicollinearity tests showed no multicollinearity among the independent variables, ensuring the independence of each variable's effect on the dependent variable.

The study also conducted heteroscedasticity and autocorrelation tests, both of which yielded results indicating the absence of heteroscedasticity and autocorrelation problems in the regression model. These findings enhance the reliability of the regression analysis results.

The multiple linear regression analysis revealed that Pressure (Press), Procrastination (Pro), and Ability (Abil) had a significant positive effect on Auditor Academic Cheating (AAC). The coefficients of these variables indicated the extent to which changes in each variable influenced Auditor Academic Cheating. The adjusted R-square value of 0.685 suggested that 68.5% of the variation in Auditor Academic Cheating could be explained by the variables Pressure (Press), Procrastination (Pro), and Ability (Abil), while the remaining 31.5% was influenced by other factors not considered in this study. In summary, this research not only ensured the quality and reliability of the data but also provided valuable insights into the relationships between the variables, shedding light on the factors contributing to Auditor Academic Cheating. The findings contribute to the existing body of knowledge in this field and can be valuable for academic and practical applications.

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In conclusion, the findings of this research indicate that pressure, procrastination have all demonstrated a positive influence on auditor academic cheating behavior. On the other side, perceived ability does not significantly influence on auditor academic cheating behaviour but still has positive correlation. The study reveals that increased pressure from academic demands, tendencies towards procrastination can collectively contribute to a higher likelihood of auditors engaging in academic cheating. These results underscore the significance of addressing these factors in efforts to prevent academic cheating among auditors, emphasizing the need for educational institutions and audit firms to implement strategies that reduce pressure, promote time-management skills, and enhance auditors' self-efficacy in order to foster academic integrity and ethical conduct within the academic auditing context.

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