

THE EFFECT OF SELF-CONTROL AND SITUATIONAL PRESSURE ON THE TENDENCY TO COMMIT ACADEMIC FRAUD

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ABSTRACT

The spread of the Covid-19 virus in Indonesia in early 2020 changed the form of learning at various levels of education. Initially, learning is done face-to-face, then replaced with online learning (e-learning). It leads to a change in pressure that triggers an increase in the number of academic frauds. However, other elements, such as a person's level of self-control, can play a role in academic fraud. Therefore, this study aimed to determine how situational pressures and self-control affected the propensity for academic fraud. The study used a 2x2 factorial experimental design with a sample of 80 students. According to the study's findings, a person's ability to self-control affects their propensity to cheat in exams. Second, situational pressures affect the propensity to commit academic fraud. Third, neither self-control nor situational stress is related to the tendency to commit academic fraud.

Keywords: Academic Fraud; Self Control; Situational Pressure

ABSTRAK

Sejak terjadi penyebaran virus Covid-19 di Indonesia pada awal 2020 lalu, terjadi perubahan bentuk pembelajaran di berbagai jenjang pendidikan. Semula pembelajaran dilakukan secara tatap muka, kemudian digantikan dengan pembelajaran secara daring (e-learning). Hal tersebut menyebabkan terjadinya perubahan tekanan yang memicu peningkatan angka kecurangan akademik. Namun, terdapat faktor lain yang turut menimbulkan tindakan kecurangan akademik, yaitu tingkat kontrol diri yang dimiliki seseorang. Oleh karena itu, penelitian ini dilakukan dengan tujuan untuk mengetahui pengaruh kontrol diri dan tekanan situasional terhadap tendensi untuk melakukan kecurangan akademik. Penelitian ini menggunakan desain eksperimen faktorial 2x2 dengan sampel sebanyak 80 mahasiswa. Berdasarkan hasil penelitian ini, diketahui bahwa: perbedaan tingkat kontrol diri seseorang mempengaruhi tendensi untuk melakukan kecurangan akademik; kehadiran tekanan situasional berpengaruh terhadap tendensi untuk melakukan kecurangan akademik; tidak terdapat hubungan antara kontrol diri dan tekanan situasional terhadap tendensi untuk melakukan kecurangan akademik.

Kata Kunci : Kecurangan Akademik; Kontrol Diri; Tekanan Situasional

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INTRODUCTION

The spread of the Covid-19 virus that began in February 2020 in Indonesia has impacted various fields in people's lives. The government has established various policies to overcome the spread of the Covid-19 virus by prohibiting activities that cause crowds. The policy brought significant changes in the field of education. The change is in the form of changing learning mechanisms at all levels of education, which was initially done face-to-face, and is now online (e-learning). According to El-Seoud et al. (2014), E-learning is anything triggered, provided, or mediated by electronic technology to promote learning.

Learning mechanisms certainly have other impacts, such as changes in pressures from the learning environment due to greater freedom when implementing e-learning. It is evidenced by the increase in plagiarism rates found by one of the lecturers of the Faculty of Psychology, Tarumanegara University, on checking his student lecture assignments using Turnitin. In addition, similar issues were also encountered in the Learning Management System trial, with plagiarism rates reaching 80 percent of 100 students (Kasih, 2020). The Dean of the Faculty of Teacher Training and Education UKSW (Satya Wacana Christian University) also encountered an increase in plagiarism rates when exploring further related to the phenomenon of drastic increases in the value of students during the e-learning period. The increase in plagiarism is caused by student actions such as citing answers and plagiarizing answers belonging to their friends (Putra, 2021).

In addition to the many plagiarism issues that occurred, Ampuni et al. (2020) found that cheating was third in the academic fraud forms that were widely carried out in college. Meanwhile, a study by Winardi et al. (2017) discovered that cheating behaviors were quite common. Most students cheat to reduce the effort required to complete assignments and exams (Winardi et al., 2017). Ednadita et al. (2020) also found that cheating is a common form of academic cheating among students. Cheating occurs due to the low self-control possessed by students, causing impulsive actions without thinking about the risks of their actions first (Ednadita et al., 2020).

Pressure changes are not the only factor that triggers a person to commit academic fraud. There are other factors, such as self-control, that also affect it. It is supported by Albrecht et al. (1984) statement in Ariyanto et al. (2020) that the elements that trigger fraud are opportunity, situational pressure, and integrity, which is then called Fraud Scale Theory (FST). Integrity in Fraud Scale Theory (FST) is a proxy for rationalization in the fraud triangle. When under pressure, someone with low self-control is more prone to lie (Fisher, 2015).

Similar research has been conducted by Ariyanto et al. (2020), looking at the impact of self-control and external pressure on the motivation to receive satisfaction. The research showed that self-control influenced the tendency to receive gratification, while situational pressure did not affect the tendency to receive gratification. Another study by Ampuni et al. (2020) and Haziq et al. (2021) used students as respondents. The study found that people with low integrity tend to commit academic fraud (Ampuni et al., 2020), and pressure can trigger someone to commit academic fraud (Haziq et al., 2021). In contrast to previous studies, this study tried to examine the influence of situational pressure and self-control on the tendency to commit academic fraud. It is mainly for accounting students who have received auditing courses and experienced 2 (two) different learning mechanisms in college (face-to-face lectures and e-learning).

This study addresses three different formulations of problems: (1) whether variations in an individual's level of self-control impact their tendency to commit academic fraud; (2) whether the presence of situational pressures experienced by an individual impacts the likelihood of committing academic fraud; (3) whether there is a substantial correlation between self-control and situational pressure on the tendency to commit academic fraud. Based on this issue, this study aims to ascertain how situational pressure and self-control affect the propensity to engage in academic fraud based on this topic.

Implementing this research is expected to bring benefits for academics to increase knowledge related to the influence of situational pressures and self-control and their relationship with the tendency to commit academic fraud. It can be a reference material for future research. Another benefit that can be obtained from this study is a consideration to evaluate control strategies related to the provision of exams by educators so that the risk of academic fraud can be minimized.

METHOD

The approach used in this study is quantitative to test the formulation of hypotheses. Primary data is obtained from the results of experiments conducted using questionnaires (through google Forms). This experiment will use a 2x2 factorial design. The experiment will be included a pilot test containing several questions to ensure that the respondent has the same understanding of the situation in the experiment. In addition, the results of the pilot test can show that the respondent felt the manipulations that existed in the experiment.

The study's population was 399 accounting students in the class of 2018 and 2019, Faculty of Economics and Business, Satya Wacana Christian University. Population selection is based on the reason that the student has taken auditing courses, so it is considered to have understood and has more awareness about fraud. In addition, students who belong to the population have experienced face-to-face and online lectures, so they are considered better able to feel the manipulations in experiments.

The study used a sample of 80 people. The number of samples is the result of rounding up a calculation using the Slovin Formula with an error value of 10% (ten percent) because the total population of this study is quite large (Sugiyono, 2018). Here are the details of the sample calculation:

$$n = \frac{N}{1 + Ne^2} \dots\dots\dots(\text{Equation 1})$$

$$n = \frac{399}{1 + 399 \cdot (0,1)^2}$$

$$n = \frac{399}{1 + 3,99}$$

$$n = \frac{399}{4,99}$$

$$n = 79,959$$

Then, the collected data will be analyzed using two-way ANOVA (two-way analysis of variance). The first thing to do in a data analysis technique is to perform validity and reliability tests. Validity tests help view the suitability between instruments and theories and concepts used. In contrast, reliability tests help ensure consistency in measurements over time and across various items in the instrument (Sekaran & Bougie, 2016). Furthermore, ensuring that the data to be processed already

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meets some assumptions by passing the normality test to ensure that the data is distributed normally and the homogeneity test to determine if the population variants are homogeneous. All data testing and processing activities are carried out with the help of SPSS (Statistical Package for Social Science) applications.

RESULT AND DISCUSSION

This research was conducted on accounting students of the Faculty of Economics and Business of the Satya Wacana Christian University, especially the class of 2018 and 2019, who have received auditing courses. Data collection is done using questionnaires distributed by e-mail. The amount of data collected was 216 out of 399 questionnaires distributed. Afterward, 80 random samples were categorized into four groups with the following details. Twenty people with solid self-control and 20 people with a low level of self-control without treatment (no pressure), as well as 20 people with a high level of self-control and 20 people with low self-control but given treatment (there is pressure) (look at Table 1). The respondents consisted of 22 men and 58 women. If categorized by class, 40 respondents are students of the class of 2018, and 40 others are students of the class of 2019 (as seen in Table 2). Then, statistical testing of each variable (self-control, situational pressure, and academic fraud) can be seen in Table 3.

Table 1. Factorial 2x2 Experimental Design

Factors and Levels		Situational Pressure (X2)	
		Without Pressure	With Pressure
Self Control (X1)	High	Group 1	Group 2
	Low	Group 3	Group 4

Table 2. Data on Respondents' Demographics

Description	Total
Gender	
Male	22
Female	58
Class	
2018	40
2019	40

Table 3. Descriptive Statistic

Variable	N	Min.	Max.	Mean	Std. Dev.
Self Control	80	1	2	1,50	0,503
Situational Pressure	80	1	2	1,50	0,503
Academic Fraud	80	1	6	3,58	1,508

The validity test was conducted on 18 question items in the first part of the questionnaire. It showed that 17 items were valid because the correlation coefficient value was more significant than 0.185 ($r > 0.185$), while the other 1 item was invalid because the correlation coefficient value was less than 0.185 ($r < 0.185$). Those invalid question items are then deleted before proceeding to the next test. Reliability tests were also conducted on 17 valid question items by calculating the Cronbach alpha value. The reliability testing results show the number 0.793, so it can be declared reliable



because the value is more significant than 0.6. Testing of the manipulations provided is based on respondents' answers to 3 confirmation questions given as pilot tests. Pilot tests are helpful to see the respondent's understanding of the case and the manipulation given. In case 1 (no pressure), 32 out of 40 people (80%) answered all questions correctly. While in case 2 (there is pressure), as many as 26 out of 40 people (65%) answer all questions correctly. The respondents can understand the cases and manipulations provided well based on these results.

Table 4. Two-Way ANOVA Testing Result (Effect Between Subjects)

	Mean Square	F	Sig.
Self Control	18,050	9,207	0,003
Situational Pressure	11,250	5,738	0,019
Self Control * Situational Pressure	1,250	0,638	0,427

Source: Research Data

Using the information in Table 4, the results of the self-control test show a Sig value. 0.003. The value is smaller than 0.10 (<0.10), so there is a difference related to the tendency to commit academic fraud between people with solid self-control and those with a low level of self-control. The situational pressure test results then indicate a value of Sig. 0.019. The value is less than or equal to 0.10 (<0.10). People who have experienced pressure tend to have a different propensity for academic fraud than those who have not. However, the test results for situational pressure and self-control show a Sig. Value of 0.427. Self-control and situational pressure have no significant effect on the tendency to engage in academic fraud, according to the value, which is more significant than 0.10 (>0.10).

Table 5. Total Average Self Control

Self Control	Average
High	4,050 (Groups 1 and 2)
Low	3,100 (Groups 3 and 4)

Source: Researcher-Processed Information

Table 5 shows that the average value of the groups that fit the strong self-control category is 4,050, while the average value for the groups that fit the low self-control is 3,100 (Sig. 0.003). The greater the average score, the smaller the tendency to commit academic fraud. It suggests that people with high levels of self-control have a slight tendency to commit academic cheating, while people with low self-control have a greater tendency to commit academic cheating.

Assessment of the level of self-control possessed by respondents is carried out through data processing on the questionnaire results in the first part. High self-control individuals are those whose total score is less than or equal to 36 (≤ 36) or less than equal to 50% ($\leq 50\%$). People who scored more than 36 (>36) or more than 50% ($>50\%$) overall are considered to have low self-control. Of the 80 respondents taken as a sample, 40 people were categorized in high self-control, and 40 were categorized as having low self-control (samples were taken randomly). People with solid self-control are not easily tempted to perform impulsive actions because they have long-term thoughts about their actions. They can respond well to applicable principles and rules when faced with a condition. In contrast, people with low self-control are easily tempted to perform impulsive actions because they have short-term thinking. Impulsive actions are done for various reasons, such as to seek pleasure, test themselves, find an instant way to achieve something, and the other reason. It is

supported by the results of Savilia dan Laily (2020), which state that fraud is carried out for personal and group benefits. In addition, Apriani et al. (2017) stated that cheating is done by someone to achieve something instantly.

Results from earlier studies and those from this test are comparable of Ariyanto et al. (2020), Błachnio et al. (2021), and Tremayne dan Curtis (2021), which stated that a person's level of self-control affects his tendency to commit academic fraud. The higher the level of self-control, the smaller the tendency to commit academic fraud, and vice versa. Furthermore, self-control describes a person's integrity. People with high integrity will take action following the principle (Ampuni et al., 2020). In addition, the results of this test are also in line with the crime theory developed by Gottfredson dan Hirschi (1990), which states that a person's level of self-control affects the likelihood of the person committing a crime. Not only that, but the results of this test are also in line with the FST (Fraud Scale Theory) developed by Albrecht et al. (1984), which states that one of the triggering factors for fraud is a person's integrity. Self-control is a picture of one's integrity (Ampuni et al., 2020).

Table 6. Total Average Situational Pressure

Situational Pressure	Average
Without Pressure	3,950 (Groups 1 and 3)
With Pressure	3,200 (Groups 2 and 4)

Source: research data

In Table 6, it can be seen that the average value of the groups that were not pressured was 3,950, and the average value of the pressured groups was 3,200 (Sig. 0.019). The results showed that people who were not under pressure had a little tendency to commit academic cheating, whereas those under pressure had a greater tendency to commit academic cheating.

Situational pressure is the manipulation exerted in this research. The form of situational pressure exerted is more towards financial conditions. A total of 40 respondents (20 people with high self-control and 20 with low self-control) were given questionnaires with illustrations of cases without pressure, and 40 other respondents (20 people with high self-control and 20 people with low self-control) were given questionnaires with illustrations of pressure-pressed cases. People under pressure have a greater tendency to commit academic fraud because the pressure causes the urge to do various ways to achieve a goal, especially if the pressure is in the field of financial conditions. In the end, people who are under pressure feel as if they are forced to commit fraud without thinking about the risks that can arise in the future. At the same time, people who are not under pressure can think more clearly, so they will think in advance about the risks of their actions. It causes the tendency of the person to commit academic fraud to be minor.

The results of this test are consistent with the results of research by Savilia dan Laily (2020), Haziq et al. (2021), and Jereb et al. (2018), which stated that pressure (both internal and external) affects a person's tendency to commit academic fraud. More pressure leads to a more significant tendency to commit academic fraud (Savilia & Laily, 2020). In addition, the results of this test are also in line with the FST (Fraud Scale Theory) developed by Albrecht et al. (1984), which states that situational pressure is one of the elements that trigger fraud.

Table 7. Total Average Self-Control And Situational Pressure Interaction

Factor and Level	Situational Pressure (X2)		Total
	Without Pressure	With Pressure	



Self Control (X1)	High	4,55 (Group 1)	3,55 (Group 2)	8,1
	Low	3,35 (Group 3)	2,85 (Group 4)	6,2
Total		7,9	6,4	14,3

Source: research data

According to Table 7, the average value for the group with a high level of self-control but not under pressure (Group 1) of 4.55, and the group with a low level of self-control and pressure (Group 4) of 2.85 (Sig. 0.427). In the group with a high level of self-control and pressure (Group 2), the average score was 3.55, and the group with a low but not pressured level of self-control (Group 3) was 3.35 (Sig. 0.427). The results showed that those under pressure tended to engage in academic fraud despite high self-control levels.

Table 8. Post Hoc Test

	Dependent Variable: Academic Fraud	Mean Difference (I-J)	Std. Error	Sig.	90% Confidence Interval		
					Lower Bound	Upper Bound	
					Tukey HSD	Self Control - High	Without Pressure
		With Pressure	0,000*	0,223	1,000	-0,59	0,59
	Self Control - Low	Without Pressure	0,250	0,179	0,727	-0,22	0,72
		With Pressure	0,250	0,187	0,763	-0,24	0,74

Source: research data

*. The mean difference is significant at the 0,1 level.

The post hoc test results reflect the mean difference for each interaction between groups. Based on the results of the post hoc test, not all groups had significant differences between each group. Significant differences were found in the high self-control group and were placed under situational pressure. This study proves that people with situational pressure and strong self-control will be easily tempted to take impulsive actions. Pressure on financial conditions will lead to an urge to do everything possible and justify the actions that will be done. According to FST, situational pressure is the main driving factor for fraud. Situational pressure is an impulse that causes someone to commit fraud, especially pressure related to financial conditions and helplessness in social conditions. The greater the pressure the respondent feels, the greater the tendency to commit academic fraud.

Different results occur in respondents with low self-control. There is no difference between respondents who have low self-control, either with or without situational pressure. People with low self-control tend to commit fraud. According to FST, high situational pressure and low personal integrity will increase the risk of fraud. People with low self-control are easily tempted to act impulsively because they have short-term thinking. In this case, impulsive actions are related to academic fraud. Lower a person's level of self-control will increase academic fraud.

FST explains that the motivation for fraudulent behavior cannot be compared between people based on specific demographic or psychological characteristics. There are various types of motivations for someone to commit fraud. It is an element of integrity in FST. Self-control can be assessed based on a person's behavior and habits in

the past. In this study, integrity is seen from self-control. High self-control can reflect a person's level of honesty. The higher the control of a person, the more likely he will not commit fraud on purpose. This study provides evidence that there are differences in the desire to commit fraud between people with high and low self-control.

Cheating tendencies differ when a person's integrity or self-control is combined with situational pressure. People with low integrity are more likely to commit fraud when they are exposed to situational pressure and opportunity than when they are exposed to situational pressure and fewer opportunities. Less self-control means less opportunity and situational pressure to commit fraud, and vice versa. This study provides evidence that people with high and low self-control do not differ in their propensity to cheat when exposed to specific situational pressure. Situational pressure, in this case, is the financial pressure the respondent must face.

The FST that underlies this research argues that a person's morality can reduce the tendency to commit fraud. Meanwhile, the situational pressures that most encourage the increasing trend are pressures related to the financial aspect. This study's results align with the FST, which states that a person's self-control and situational pressure level affect the likelihood of committing fraud. Self-control ability plays a significant part in preventing fraudulent behavior. Individuals with high self-control have good moral judgment and integrity, which they develop in a setting where academic fraud is encouraged. Individuals with high self-control tend not to commit academic fraud, even under situational pressure. Conversely, individuals with low internal control will still commit academic fraud, even without situational pressure.

The results of this test are inconsistent with the research results of Ariyanto et al. (2020) and Desai et al. (2018), which stated that there are differences in tendencies to commit fraud if there is a relationship between self-control and situational pressure. According to Nurkhin et al. (2018), pressure is the most dominant factor affecting academic fraud. A person under tremendous pressure tends to seek shortcuts and break existing rules (Apriani et al., 2017). In addition, self-control affects a person's tendency to commit fraud through each individual's understanding and perspective regarding cheating (Tremayne & Curtis, 2021). In the pilot test section, some respondents still interpret assistance from friends related to the work of tasks and exams as a form of concern and solidarity, not academic fraud. Therefore, it can be said that a person's understanding of cheating magnifies his tendency to commit fraud, regardless of the factors of self-control and pressure level.

CONCLUSION

Based on the results and discussions that have been presented, it can be concluded that: (1) differences in a person's level of self-control affect the tendency to commit academic fraud. The higher a person's level of self-control, the smaller the tendency to commit academic fraud, and vice versa. (2) The presence of situational pressure experienced by a person affects the tendency to commit academic fraud. A person who is under pressure has a greater tendency to commit academic fraud. The greater the pressure, the greater the tendency to commit academic fraud. (3) No significant relationship exists between self-control and situational pressure on the tendency to commit academic fraud. A person under pressure tends to commit academic cheating, regardless of the level of self-control he or she has.

This research has several limitations, namely: (1) manipulation used in the illustration of unreal cases (fiction) and only focuses on some forms of academic fraud



(leaking exam questions and giving assignment answers by friends). At the same time, there are still many forms of academic fraud, such as plagiarism, using resources (internet) to find answers during exams, and similar forms. (2) This study only examines the influence of self-control and situational pressure on the tendency to commit fraud. At the same time, in FST (Fraud Scale Theory), there is still one other factor that triggers fraud: the opportunity to commit fraud. Therefore, there are some suggestions for future research, namely by using actual manipulation and lifting some other forms of academic fraud, as well as testing the influence of opportunities on tendencies to commit academic fraud. In addition, educators should focus more on providing understanding to students regarding forms of academic fraud other than plagiarism and cheating because there are still students who do not understand the forms of academic fraud. Furthermore, educators can also tighten controls to minimize academic fraud among students, for example, by providing different exam questions for students who take after-exams, making some variations of exam questions, and others.

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