

# Hofstede Culture and Academic Fraud Among Accounting Students at Warmadewa University Bali

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**Abstract**—Behavior fraud academic is something action No Honest violate ethics in scope academic good on level students, lecturers, and administration are detrimental party other. Study This want to test influence dimensions Hofstede's culture towards academic fraud student. Research This conducted at Warmadewa University in Bali. Population in study This is Even Semester 2020 Department students Accounting, Faculty of Economics and Business, Warmadewa University in Bali with 2456 students. For determine minimum number of samples so researcher use formula slovin namely 100 students as sample. Study This use Interval scale with 5 scales likert. Deep data analysis study using Partial Least Square (PLS) with the SmartPLS program. The results show that dimensions culture distance power No influential against academic fraud, dimensions culture avoidance uncertainty influential negative and significant against academic fraud, dimensions culture individualism influential negative and significant against academic fraud, dimensions culture masculinity influential positive and significant against academic fraud

**Keywords**— Academic fraud, Hofstede, culture, students.

## I. INTRODUCTION

Literature about cheating by students, who have not Once happen Previously, it also occurred at the well-known Harvard University own standard high morality (The Last Psychiatrist, 2012). More carry on A involving survey about 23,000 students school middle school in public and private schools by The Josephson Institute Center for Youth found that 51 percent student school intermediate abetting the test during year academic (Ehrlich & Fu, 2013). The survey also found that 74 percent student copy work House student other. Phenomenon this is very worrying for those who care with morals. This matter because fraud No only impact negative towards students when study at college high, but also in the remainder life they Because they more tend involved in behavior deviant (Grave, 2008).

Attitude integrity and honesty must become owned by everyone, no except for students. Student is end spear in the development process of the nation and state. Ideally, large countries and countries own capable and qualified students. In fact, it still is Lots events that show that integrity among academics Still questioned. Not long ago, the academic world stirred up with incident fraud academic at Jakarta State University (UNJ). UNJ Chancellor allegedly has do abuse of academic programs, manipulation number parent nor absence, up to indication plagiarism in level doctoral (Utama, 2017; Kurniawati, 2017). Data above has show that dishonesty or low attitude integrity Still Lots happens among academics, the circles that should be uphold tall applicable ethics and norms.

The low attitude integrity the leads to implementation corruption in the world of education. If matter This left, it is very possible behavior dishonesty This will continues, though Already No is at in system education. This, of course become very important issue look for solution for minimize happen behavior dishonesty, especially in context academic.

The study by Ludigdo and Kamayanti (2012) attempted for understand Why Lots accountant No ethical from corner look culture. In matter this, culture is the value held by a person nation. Indonesia has reflected value in Pancasila, and other countries also reflect mark they Alone. Apply the same rules in different countries have mark culture Alone considered No appropriate and acceptable cause behavior No ethically done. If you see more close, corrupt own background behind different culture Because they occurs in various regions or area.

Culture refers to norms, values, and beliefs A group or community certain areas or location geographic, and shared by its members (Hofstede, 1980; Tonasa & Setyorini, 2019). This means that beliefs, norms and systems mark can influence member community For behave and act with method certain considered can accepted by other members in group. Internal norms behave also influenced by values ethical that everyone believes in or group. Study This in accordance with research by Ferrell and Gresham (1985) in Tonasa & Setyorini (2019), where taking decision ethical individual can influenced by many factor like attribute individual, social, and environmental culture. It seems mark culture own influence to action Academic fraud, as expressed by sources that mark culture can too influential to action cheating, cause education since age early educated for do honest and if want to obtain what you want is also a must try with good way. In culture taught about governing ethics norms norms ethical social for done. Values wisdom local too in line with values Deity so when matter This ignored, already Certain upstanding personality tall honesty & attitude noble others will ruled out (Tonasa & Setyorini, 2019).

Inheritance culture clear influence method life someone, also deep life professional. Inheritance Indonesian culture is still very rich in society. This matter expressed by Suseno (2003: 38) in his studies about ethics Java, where it is state that ethics public Java adhere to principle harmony and respect. Second principle This based on values Java, incl Work with the resulting mutual cooperation from two principle main ethics social. Work with inherent reciprocity among Javanese forming character culture. Of course course, character That ethical in society, but in place Work That Not

yet Of course ethical, according to ethics professional. Because of nature culture on the side the negative when enter in profession accountant as well as auditors, there are trend for fill in gap in behavior No ethical, namely mutual cooperation or cooperation in corruption. This Of course just contradictory with the Code of Ethics Bond Indonesian Public Accountant, where available policies and rules for all working members as accountant public as well as auditors, as well in business, government, etc in the world of education, for fulfil not quite enough answer professional they.

Accountant own background behind education accountancy. This become consideration researcher For choose student accountancy as subject research, which considers the world of education accountancy as institutions that produce auditors and accountants potential, having impact big on behavior ethical accountants (Sudiby, 1995; Khomsiyah & Indriantoro, 1998; Rosyida, 2017). So, from That the condition of the students as input of the educational process profession. student accountancy own background behind different cultures, that is why researcher use approach culture as method study. Study with using units of analysis student accounting, if then pass will Lots work in the field finances, so burdensome college tall for produce graduates who have integrity and honesty as well as uphold tall ethics profession. Use student accountancy in study accountancy behavior has Lots conducted, Houghton & Hronsky (1993); Pamungkas (2014) stated that student accountancy own structure the same (similar) cognition as accountant, auditor or manager actually.

Culture national has used For describe diverse behavior individual or variant systemic between countries within Lots study academic (Han et al., 2010). In accordance with study previous, research This ignore two aspect Hofstede's culture (orientation period length and indulgence). Basically, Hofstede (2011) does study with collect data from more of 116,000 answers questionnaire filled out by IBM employees in 72 countries. Hofstede concluded four dimensions culture that can represent a country that is avoidance uncertainty, distance power, individualism and masculinity. More Far Again, there is an indulgence factor obstacles in Asia and the Muslim world (Wijayani et al., 2022). Therefore, that study This ignore two dimensions culture the moment do study This.

## II. LITERATURE REVIEW AND HYPOTESIS

Fraud originate from the deep word "cheating". Dictionary Big Indonesian, cheating has the meaning of valid No Honest . According to Albrecht, et al., (2012: 6), fraud is term general that includes all method Where cunning used by someone For do something to get profit more from another from wrong judgment.

According to Cizek (2003) in Annisa (2009: 16) cheating can interpreted as behavior carried out by students with on purpose includes : (1) violations to regulations in finish exam or task , (2) provide profit to other students inside exam or task with no way \_ honest , (3) reduction expected accuracy in performance student. Fraud academic defined as form eliciting behavior profit for student in a way No Honest including inside it cheating, plagiarism, stealing and falsifying

something related with academic (Hendricks, 2004 in Siti Annisa , 2009: 17).

Based on description opinion on can concluded understanding behavior fraud academic is something action No Honest violate ethics in scope academic good on level students, lecturers, and administration are detrimental party other .

### *Hypothesis*

Power distance measure distance distribution power between members inside A public certain. Huge power distance result great inequality. The community that owns it distance great power tend own an order hierarchical. So, p This cause member society that has position low tend subject to more members own authority more (Hofstede, Hofstede, and Minkov 2010). There is attitude submit this, tends to make members who have position low become reluctant and afraid for rebuked superior they moment superior the do acts of fraud or actions that don't reasonable in organization or company they. This matter cause opportunity fraud occurs the more tall. Based on study Mihret (2014) obtained that the countries that have distance great power own exposure greater risk of fraud tall than countries that have distance power small. Research conducted by Kimbro (2002) and Yeganeh (2014) also found this exists connection special distance high power with behavior corruption. Arturo et al., (2017) also found connection positive distance power with management profit.

Power Distance has defined as extent of members lacking organizations and institutions strong (like family) accept and hope that power distributed in a way No equally. Researcher use adaptation from table comparison from Geert Hofstede (2011).

H 1: Dimensions Power Distance culture influential positive against academic fraud.

Avoidance uncertainty is something level people who feel threatened by a situation that is not uncertain or what not understood. The more tall mark avoidance uncertainty in a country indicates that public inside it more like circumstances with certainty and need Lots clarity as well as structured rules (Hofstede, Hofstede, and Minkov 2010). Mihret (2014) stated that avoidance high uncertainty can influence risk of fraud due to tend minimize and estimate potency from A the uncertainty created by potential fraud and reducing effects risk of fraud with put mechanism appropriate precautions with existing regulations set. Based on results research by Arturo et al., (2017) shows that avoidance uncertainty relate negative with management profit and Yamen et al., (2017) explained that crime finance tend reduced in countries that have culture avoidance high uncertainty.

Avoidance uncertainty refers to the level at which people can tolerate uncertainty in situation whatever. Avoidance uncertainty No The same with avoidance risk; This related with tolerance public to ambiguity. This show to what extent culture program its members For feel No comfortable or comfortable in situations that don't structured. The situation is not structured is matter new, no unknown, surprising, and different from usually. Researcher use adaptation from table comparison from Geert Hofstede (2011).

H 2: Dimensions culture Avoidance Uncertainty influential negative against academic fraud.

Individualism related with society that has loose ties between individual. Society tends to more notice self alone and only family closest. The more low mark individualism in a country indicates that society in that country collective. Collectivism as the opposite from individualism represent very close preferences in society in which the individual is from since birth and so on must integrated in a strong, cohesive and consistent group protect group they with get rewards loyalty is not need doubtful (Hofstede, Hofstede, and Minkov 2010). Loyalty is not doubtful This can push individual For protect group they without caring action they is That Good or bad (Yeganeh 2014). In frequent fraud cases happens, it's very difficult For prevent fraudulent acts committed in a way together than fraud crimes committed by individuals. So, collectivism This can influence risk of fraud due to tend raise opportunity happen acts of fraud. The research results of Zhang et al., (2013) found that practice management more profit bad carried out in countries that have collectivism compared to with more countries individualist, though management profit No categorized as crime but is sign For actions that don't ethical. Opinion This strengthened with statement that dimensions culture collectivism related in a way positive with behavior corruption as well as increases in countries that have profile Low individualism. (Yeganeh, 2014 and Yamen et al., 2017).

Individualism versus collectivism public is to what extent people are inside something public integrated to in group. On the side individualist We find culture where ties between individual loose: everyone is expected for nurse himself yourself and your family nearby. On the side collectivist We find culture in which people since birth and so on integrated to in strong, cohesive, frequent group family big (with uncles, aunts and grandparents) who continue protect they with rewards loyalty is not need questioned, and opposed in group other. Researcher use adaptation from table comparison from Geert Hofstede (2011).

H 3: Dimensions culture Individualism influential in a way negative against academic fraud.

Masculinity represent preference in public for achievement, heroism, determination, and reward material For success. Society as a whole wide become more competitive. The more low mark masculinity in a country indicates the people of that country more toward feminine. Leaning country toward culture masculine its people tend important assertiveness, material possessions, performance and ambition. On the contrary, deep culture feminine emphasize need people, care, and each other dependency. His height competition life in dimensions masculinity make public willing do What just for can increase quality his life (Hofstede, Hofstede, and Minkov 2010). However, there is competition and behavior ambitious in something public can push a for do matter behavior that is not ethical and detrimental to others (Yeganeh 2014). So, increasingly tall dimensions masculinity within a country can trigger happen action fraud crime. Based on results research conducted by Yeganeh (2014) which was found connection positive

masculinity with corruption and masculinity with crime finance (Yamen et al. 2017).

Masculinity versus Femininity, in society, refers to distribution values between the genders that constitute problem fundamental for public wherever, wherever solution can found. Masculinity so -called culture masculine is highly competitive and focused on ambition; culture feminine is very appreciative quality life. in other words, culture masculine "live For work" temporarily culture feminine "work For life ". Researcher use adaptation from table comparison from Geert Hofstede (2011).

H 4: Dimensions culture Masculinity influential positive against academic fraud.

### III. METHOD

Study This conducted at Warmadewa University in Bali. Selection of Warmadewa University in Bali based on considerations will homogeneity of research data. Population in study This is Even Semester 2020 Department students Accounting, Faculty of Economics and Business, Warmadewa University in Bali with 2456 students. For determine minimum number of samples so researcher use formula slovin. Formula Slovin is A formula or formula for count amount minimal sample. Formula This first introduced by Slovin in 1960. Based on notation formula big sample minimal research by Slovin above, then with 2456 students, you can determine the minimum sample that will be researched. The specified margin of error is 5% or 0.05. With formula " $n = N / (1 + (N \times e^2))$ " /  $n = 2456 / (1 + (2456 \times 0.05^2))$  namely 100 students as sample.

Variable free in study this, that is dimensions culture distance power, individualism, masculinity, avoidance uncertainty, orientation period length, and indulgence. Variable bound in study This is academic fraud. Academic fraud is possible interpreted with actions by the perpetrators academic deviance \_ from activity academic. Academic fraud, yes happen because of 3 things. Namely (1) lack punishment heavy in system evaluation; (2) system excessive teaching \_ For interest personal and; (3) reduction application ethics in scientific (Lin 2013). According to Santoso & Yanti (2015) fraud academic moment This happen No only influenced by behavior No honesty and opportunity, but also the moral competence of students.

Measurement items based on reference Hofstede (2011) in Tonasa et al. (2022) distance power i.e. I always treat others as equals with I & I always treat people according to their social status. Measurement items individualism i.e. I am more easy manage work I alone (don't mix other people's hands) & If any problem I always Work The same with other people for finish it. Measurement items masculinity i.e. I always put first work lectures compared to other matters or family & I always balancing affairs campus with other matters or family. Measurement items avoidance uncertainty i.e. I like a regular routine & I plan activities to be I do. Next is academic fraud based on Zaini, Carolina and Setiawan (2015), namely Copy answer duty, property other students are form fraud academic, student make notes small moment exam is form fraud academic, Provide cheat sheet to Friend moment exam is form

fraud academic, Tip sign hand presence to Friend is form fraud academic, Plagiarism exactly without include the source (plagiarism) is form fraud academic and Searching leak question exam from friends in class other

Source of research data This originate from primary data. Primary data is data obtained in a way directly by a given data collector through questionnaire. Before fill in questionnaire the respondent will explained by researchers about objective from study this and explain for fill in questionnaire the with honest, so expected get accurate results. Study This use Interval scale with 5 scales likert. Deep data analysis study using Partial Least Square (PLS) with the SmartPLS program. According to Ghozali & Latan (2016) Partial Least Squares are method analysis powerful as well as often known with soft modeling because remove OLS (Ordinary Least Squares) regression assumptions as the data should distributed normally in a multivariate manner as well No there is a multicollinearity problem between variable exogenous. PLS you can used for various data scale (nominal, ordinal, interval, ratio) as well condition more assumptions flexible. PLS can measure connection between every indicator along with the construct. Furthermore, in PLS you can done bootstrapping testing is concerned structural models which are outer models as well as inner models.

IV. RESULT AND DISCUSSION

Study This aim for know influence from culture Hofstede to fraud academic student accountancy. culture Hofstede This own six estimated dimensions influence academic fraud student accounting (Y). Six dimensions in question is Power Distance (X1), Avoidance Uncertainty (X2), Individualism (X3), Masculinity (X4).

Testing This done to determine whether or not there is a direct influence of each variable used in this research.

TABLE 1. Path Testing Results

Influence	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ((O/STDEV))	P Values
X1 -> Y	0.090	0.081	0.073	1,243	0.214
X2 -> Y	-0.123	-0.121	0.056	2,197	0.028
X3 -> Y	-0.343	-0.356	0.086	3,973	0.000
X4 -> Y	0.199	0.202	0.049	4,039	0.000

Source: processed data, 202 3

(1) The influence of the cultural dimension of power distance on academic fraud

The analysis results show the Original Sample value is 0.090. The T Statistics value is 1.243 with P Values of 0.214. T Statistics values that are smaller than 1.96 and P Values greater than 0.05 indicate that the first hypothesis in this study is rejected. So it can be stated that the cultural dimension of power distance has no effect on academic fraud

(2) The influence of the cultural dimension of uncertainty avoidance on academic fraud

The analysis results show the Original Sample value is -0.123. The T Statistics value is 2.197 with P Values of 0.028. The Original Sample value which has a negative sign shows the negative influence of uncertainty avoidance on academic

fraud. T Statistics values greater than 1.96 and P Values smaller than 0.05 indicate that the second hypothesis in this study is accepted. So, it can be stated that the cultural dimension of uncertainty avoidance has a negative and significant effect on academic fraud.

(3) The influence of the cultural dimension of individualism on academic fraud

The analysis results show the Original Sample value is -0.343. The T Statistics value is 3.973 with P Values of 0.000. The Original Sample value which has a negative sign shows the negative influence of individualism on academic fraud. T Statistics values greater than 1.96 and P Values smaller than 0.05 indicate that the third hypothesis in this study is accepted. So, it can be stated that the cultural dimension of individualism has a negative and significant effect on academic fraud.

(4) The influence of cultural dimensions of masculinity on academic fraud

The analysis results show the Original Sample value is 0.199. The T Statistics value is 4.039 with P Values of 0.000. The Original Sample value which is positive shows the positive influence of masculinity on academic fraud. T Statistics values greater than 1.96 and P Values smaller than 0.05 indicate that the fourth hypothesis in this study is accepted. So, it can be stated that the cultural dimension of masculinity has a positive and significant effect on academic fraud

V. CONCLUSION

- 1) The cultural dimension of power distance has no effect on academic fraud
- 2) The cultural dimension of uncertainty avoidance has a negative and significant effect on academic fraud
- 3) The cultural dimension of individualism has a negative and significant effect on academic fraud.
- 4) The cultural dimension of masculinity has a positive and significant effect on academic fraud.

For researcher furthermore:

- 1) Future researchers are expected to develop existing models by adding influencing variables prevention of fraud.
- 2) List of statement items in the questionnaire, respondents used should be reproduced to obtain more optimal results.

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