

The influence of understanding tri n and procrastination on students' intention to commit academic fraud

Dewi Kusuma Wardani, Mirka Atul Mafa Atih

Departement of Accounting, Faculty of Economics, Universitas Sarjanawiyata Tamansiswa, Yogyakarta,
Indonesia

Corensponding author: d3wikusuma@gmail.com, mirkaatulmafaatih@gmail.com

Abstract

The aim of this study is to investigate how the understanding of Tri N-laere and procrastination affects students' choice to commit academic fraud. All students currently enrolled in accounting at Sarjanawiyata Tamansiswa University's Faculty of Economics in the cohorts of 2020, 2021 and 2022 are included in this study. When the snowball technique was used, a sample of 142 respondents was selected using Google Forms. The data testing results show that understanding Tri N has a negative impact on students' intention to commit academic fraud. On the other hand, procrastination has no impact on students' intention to commit academic fraud.

Keywords: tri n teachings, procrastination, academic fraud.

INTRODUCTION

Building human resources is an important part of a country's progress. Education is crucial to create graduates who not only have high academic achievement but also have strong individual traits based on culture and norms. Meanwhile, numerous studies show that the education system is ineffective, which hinders the improvement of human resources, especially the formation of students' individual character. In Indonesia, such problems of academic fraud are inevitable (Fentaw *et al.*, 2022).

Universities are committed to educating students to become the best graduates in the modern world, who are able to compete in terms of knowledge, attitudes, morals, ethics, and other aspects. As stated by Nusron and Sari (2021), frequent academic cheating is one of the many reasons why a country's education quality is low. Academic cheating is an unethical behavior used to achieve desired results in the wrong way. Academic fraud can occur in various forms, such as plagiarism, collaboration, forgery, fabrication, false writing, fraud, and gratification. According to Indriani (2019), academic cheating can be caused by internal and external factors, such as stress, high expectations, and poor performance. According to Apsari and Suhartini (2021), fraud is something that cannot be separated from the accounting field. Graduates from the accounting department hold a crucial position in a company because they manage the company's finances, graduates from the accounting department are important in a company. Therefore, to reduce and prevent this behavior from being carried over into the world of work, fraud must be taken into account as early as possible, namely when they are studying.

In 2019, the Association of Certified Fraud Examiners (ACFE) conducted a fraud survey. of the 239 fraud cases, 22 were accounting fraud cases, representing 9.2%, and the accounting department had the highest probability of committing fraud (ACFE, 2020). According to Apsari and Suhartini (2021), accounting education for future accountants is very important to provide a positive response, which is useful, constructive and increases the moral competence of accountants because fraud in financial reporting has major financial consequences for the company.

Based on Pramudyastuti *et al.*, (2020), it turns out that 98% of accounting undergraduate and diploma students have committed academic fraud and 80% of students answered that the fraud they committed has a reason. Students rationalize or self-justify their actions on the grounds that students commit academic fraud together, students do not understand the material delivered by lecturers, limited study time, and exam questions are not in accordance with the lecture material. This is in line with Neva

and Amyar (2021), who conducted a survey of accounting students who are currently pursuing a master of accounting education regarding academic fraud. The study shows that collaboration, plagiarism, replication and copying and pasting are examples of academic fraud when students take home exams.

Studies conducted by Shaked and Altarac (2022) in this area show that students are still result-oriented, which leads to many cases of academic fraud. Many students were caught cheating during an online college entrance exam at the University of Malaya (UM) by plagiarism. In 2016, another case occurred at Muhammadiyah University Surakarta in Indonesia: out of 24,493 students, 4,937 students handed in their thesis, but due to delays, only a few of them could not finish it on time.

Based on some of the above phenomena, cases of academic fraud that occur in Indonesia can directly or indirectly affect students' reactions and perceptions of academic fraud itself. Academic fraud is considered a common thing to do so that students have the potential to have the intention to commit academic fraud in themselves. People who commit education fraud are actually aware that their actions can be sanctioned, but they still do it because they think that these actions are normal and common (Wiwit *et al.*, 2018). Many cases of academic fraud must have been influenced by a number of factors that contribute to this type of fraud. Because of this, researchers have investigated how understanding tri n and procrastination affect academic fraud.

The first factor is tri n understanding. According to Nisa *et al.*, (2019), tri n understanding is the ability to understand tamansiswa teachings about the meaning of life values, namely niteni (observing), nirokke (imitating) and nambahi (adding). The implementation of the tri n teachings of students is quite good with evidence of the growth of student enthusiasm for learning and achievement. Someone who has a good understanding of these teachings, then someone will have the urge to always behave well by applying noble character so as to keep students away from acts of academic fraud. This is consistent with research conducted by Sulfiyanti *et al.*, (2022) and Wardani and Farin (2023) which shows that tri n increases accounting students' interest in becoming tax consultants. The application of the tri n teachings provides evidence that the enthusiasm for learning and student achievement increases, meaning that the better students are in staying away from acts of academic fraud, the better the noble morals and learning that are applied to a person. This contradicts research conducted by Wardani and Meiningtiyas (2023), Wardani and Saputri (2023) and Wardani and Herlicia (2023) which show that the tri n teaching has no effect on academic cheating.

The second factor is procrastination. According to Arifah *et al.*, (2018), procrastination is the tendency to delay starting or completing a task due to doing other tasks that are not important, resulting in hampering performance, delaying completing tasks on time, and making people late for meetings/meetings. Students who are lazy to understand the material are more likely to cheat. Students can commit academic fraud due to high procrastination. Procrastination increases the risk of cheating. (Putry and Agung, 2021). This statement is supported by research conducted by Dewi *et al.*, (2022), Arifah *et al.*, (2018), Apriliyanti *et al.*, (2021), and Putry and Agung (2021) procrastination has a positive impact on academic fraud. These findings are in contrast to the research conducted by Prasetyo and Handayani (2019), Murdiana and Efendri (2020), and Amiruddin *et al.*, (2022) showing that academic procrastination negatively impacts academic fraud.

This study tries to develop previous research conducted by Dewi *et al.*, (2022) with the title The Effect of Learning Motivation, Individual Integrity and Procrastination on Academic Cheating, which shows that procrastination affects students' intention to commit academic fraud. The difference between this research and the previous research is the addition of Ki Hajar Dewantara's teachings, there is understanding tri n as an independent variable.

LITERATURE REVIEW AND HYPHOTESIS DEVELOPMENT

Theory of Planned Behavior (TPB)

Ajzen developed the Theory of Planned Action in 1991. The Theory of Planned Behavior (TPB), also known as the theory of planned behavior, is a further development of this theory. According to Mahyarni (2018), this theory states that a person's internal factors and external factors influence their behavior. External factors include actualized behavioral control, which affects intentions and behavior. Theory of Planned Behaviour (TPB) states that a person's action or inaction can be influenced by their desires. TPB

states that behavioral beliefs, normative beliefs and control beliefs are the three primary factors that influence the desire to behave in a certain way. (Wardani and Lestari, 2022).

The components possessed in TPB have an influence on behavioral intentions, where behavioral intentions also affect behavior. Understanding tri n, and procrastination can be described as the concept of individual control and factors that influence students' intentions in committing academic fraud. This factor can be described by attitudes towards behavior related to good or otherwise based on the behavior in question and the desire to perform behavior (Yang *et al.*, 2023).

Intention of Students to Commit Academic Fraud

Deliana *et al.*, (2020) argue that students' intention to commit academic fraud is the desire to perform immoral acts, such as breaking applicable rules or completing assignments or exams in a way that is not fair. There are three reasons for academic fraud: the evaluation system lacks strict penalties, the education system is too concerned with personal gain and science lacks ethics (Amiruddin *et al.*, 2022).

Understanding Tri N

Understanding Tri N according to Susetyo *et al.*, (2022), is the ability to understand Tamansiswa's teachings about the meaning of life values, namely niteni (observing), nirokke (imitating) and nambahi (adding). Tri n is a teaching that is used to foster student creativity in order to create new things in the world of education. Tri n teaching needs to be developed as a way to avoid academic fraud such as plagiarism. Tri n teaching forces students' creativity to process old information into something new without leaving the main essence (Nisa *et al.*, 2019).

This is consistent with the Theory of Planned Behavior (TPB) which states that behavioral attitudes determine that people do things without thinking about whether they will benefit. Students who have a good understanding of trin in this case consider academic dishonesty unacceptable Mahyarni (2018),. The understanding of tri n possessed by students will be used as well as possible to carry out the learning process honestly so as to keep these students away from academic fraud. The higher the student's understanding of tri n, the further the student is in the act of academic fraud .

H1 : Understanding the Tri N teaching has a negative effect on academic cheating behavior.

Procrastination

According to Sagita and Mahmud (2019), Procrastination is the act of delaying doing something either for a reason or without a reason Procrastination is the tendency to delay starting or completing a task completely due to doing other tasks that are not important, thus hindering performance, not completing tasks on time, and often being late for meetings (Arifah *et al.*, 2018). Procrastination usually occurs due to several factors such as a large task load, difficult tasks to do, there are other jobs/tasks that cause students to not be able to do their work properly (Murdiana and Efendri, 2020).

This is consistent with the Theory of Planned Behavior (TPB), which states that behavioral attitudes determine whether a person will do something regardless of whether it will be beneficial. In this case, students who have a high level of procrastination have a higher potential for cheating. Students who are lazy to study and understand the material make these students have a tendency to cheat (Amiruddin *et al.*, 2022).

This is supported by research conducted by Dewi *et al.*, (2022), Arifah *et al.*, (2018), Apriliyanti *et al.*, (2021) which shows that procrastination has a significant positive effect on academic fraud. Based on the explanation above, this study proposes the second hypothesis:

H2 : Procrastination has a positive effect on academic cheating behavior.

METHODS

Research methods

The data used in this study is primary data, as it uses quantitative methods. The aim of this research is to find out how the independent variable (X) affects the dependent variable (Y). Understanding tri n (X1)

and procrastination (X2) are the variables used to assess students' intention to commit academic fraud. This study included students from the Faculty of Economics and Accounting Study Program at Sarjanawiyata Tamansiswa University Yogyakarta in the classes of 2020, 2021, and 2022. The snowball method was used to select a sample of respondents; this survey included 142 people. The sampling in this study was done using a Google Form that was distributed online from March to April 2023.

Population, Sample and Sampling Technique

Population can be defined as a group of individuals, items or objects that are the source of the sample, or a collection that is suitable to provide answers to the research questions (Wardani and Meiningtiyas, 2023). This study examines students in the Faculty of Economics and Accounting at Sarjanawiyata Tamansiswa University in Yogyakarta. The aim of the study is to find out whether students at Sarjanawiyata Tamansiswa University intend to perform academic fraud.

The sample is part of the population in a study that is considered to be a description of the original population, but not the population itself. Samples are considered representative of the population because all symptoms investigated or observed are represented in the results, the results of the study will be considered a description of the original population (Fajar, 2022).

This study uses a non-probability technique, which is snowball sampling. The snowball sampling technique uses a small sample and then chooses its friends to be selected, making the sample large. Like a snowball that rolls bigger and bigger (Ayem and Rumdoni, 2021). Researchers used the snowball sampling technique, namely by making a questionnaire in the form of a google form which was submitted to one or two people, then distributed to other respondents in order to obtain more and complete data.

Operational Variables

This study uses one (1) dependent variable and two (2) independent variables. The dependent variable used in this study is the intention of students to commit academic fraud (Y), and the independent variables used in this study are understanding tri n (X1), procrastination (X2).

Table 1. Operational Variables

Variable	Operational Definition	Indicator	Scale
Students' Intention to Commit Academic Fraud	Student Intention to Commit Academic Fraud is the intention/desire to commit unethical acts committed by students including violations of applicable rules in completing assignments or examinations in a dishonest manner (Oliveira <i>et al.</i> , 2022).	1. Copying and plagiarizing friends' work 2. Taking quotations without mentioning the author's name 3. Not participating in group tasks 4. Make a small paper during the exam (Oliveira <i>et al.</i> , 2022).	<i>Likert</i>
Understanding <i>Tri N</i>	Understanding <i>Tri N</i> is the ability to understand Tamansiswa's teachings about the meaning of life values, namely <i>niteni</i> (observing), <i>nirokke</i> (imitating) and <i>nambahi</i> (adding) (Susetyo <i>et al.</i> , 2022).	1. <i>Niteni</i> 2. <i>Nirokke</i> 3. <i>Nambahi</i> (Susetyo <i>et al.</i> , 2022).	<i>Likert</i>
Procrastination	Procrastination is the act of delaying doing something either with a reason or without a reason (Niazov <i>et al.</i> , 2022).	1. Perceived time 2. The gap between desire and action 3. Self-perception ability (Niazov <i>et al.</i> , 2022).	<i>Likert</i>

Source: Data processed

Instrument

Research instruments are tools used to collect data or measure objects of a research variable. The instruments in this study are used to produce accurate data (Fitri *et al.*, 2021). A Likert scale is used to measure the variables in this quantitative study.

The Likert scale is a research scale that measures opinions and views. The Likert scale is used to measure how much a person agrees or disagrees with a program plan, implementation and program success. completion of a questionnaire where participants were asked to rate how much they agree with a selection of questions. Researchers often use research variables, which are specifically defined questions (Neva and Amyar, 2021). In this survey, a five-point Likert scale was used. These points were strongly agree (SS), agree (S), neutral (N), disagree (TS) and strongly disagree (STS). To facilitate the development of research instruments, the study used an instrument grid containing positive or negative questions/statements related to the indicators derived from the operational definition of each variable.

The following is a table of the instrument lattice of understanding tri n, procrastination, and intention to commit academic fraud:

Table 2. Research Instrument Lattice

Variabel	Indicator	Statements	+/-
Academic Fraud	Copying and plagiarizing friends' work	1. I took the exam honestly without asking each other with friends through gadgets.	+
		2. I often give cheats to my friends during exams.	-
		3. I like to look for leaked exam questions from friends in other classes.	-
	Taking quotations without mentioning the author's name	4. I have taken quotations from other people's work without attributing the source and original name to the personal assignment given by the instructor.	-
		5. Plagiarizing without citing the source is a form of academic fraud.	+
	Not participating in group tasks	6. In doing group work, I always participate in doing the assigned tasks.	+
		7. I always find excuses not to be active in group work.	-
		8. I feel that group assignments provide significant benefits to improve my abilities	+
	Make a small paper during the exam	9. I always study before an exam.	+
		10. During exams, I cheat by making notes on small pieces of paper.	-
		11. I realize the consequences or penalties that may arise from making small notes during exams.	+
Tri N	<i>Niteni</i>	12. I pay attention to the lecturer's explanation of the subchapter or material being studied.	+
		13. When other groups make presentations I prefer to play gadget.	-
	<i>Nirokke</i>	14. I can explain the material that the lecturer has explained in the previous meeting.	+
		15. I prefer to play when the lecturer explains the material so that I do not understand the material.	-
Prokrastinasi	Perceived time	16. I always process and develop the application of the material that has been learned.	+
		17. I plagiarized the paper without changing anything.	-
		18. Even though the tasks given are difficult, I still try to work on them so that I can finish them quickly.	+
		19. I always do my assignments long before the deadline.	+
		20. I like to work on assignments when the time for submitting assignments is approaching, so I am often late in submitting them.	-

Variabel	Indicator	Statements	+/-
	The gap between desire and action	21. I stall for time to start working on assignments because the collection time is still quite long.	-
		22. I am more interested in playing with my cell phone than reading books.	-
		23. I want to complete my assignments on time, but I am more interested in playing online games.	-
		24. I realize the negative impact of procrastination on grades.	+
	Self-perception ability	25. I have no trouble sticking to the study schedule that I have made.	+
		26. Completing assignments on time is a habit for me.	+
		27. I am open to positive and negative feedback from others.	+
		28. I am reluctant to do the assigned tasks, because the assigned tasks are too difficult.	-
		29. I feel that the assignments given by the lecturer are so difficult that I am lazy to complete them.	-

Source: Data processed

RESULTS AND DISCUSSIONS

Data Quality Test

Validity test

The validity assessment was performed using SPSS 25. If $r_{count} > r_{table}$ or Sig. (2-tailed) < 0.05 , the statement is valid. If not, the indicator or question is considered invalid (Siswanto *et al.*, 2022). We now know that there are 29 statements that have been tested for validity in this study and that all the data is valid because $r_{count} > r_{table}$ has a significance value of < 0.05 .

Reliability test

Data testing known as reliability test is used to determine whether a questionnaire is capable of providing reliable measurements (Murdiana and Efendri, 2020). The reliability test in this study was conducted using Cronbach's Alpha. If the respondents' answers are consistent from time to time, the questionnaire is reliable. A measure is said to be reliable if its Cronbach's Alpha value is greater than 0.6 (Istifadah and Senjani, 2020). The results of the reliability test have resulted in all variables being reliable. Cronbach's Alpha value above 0.6 indicates this

Hypothesis Testing Analysis

Normality test

The study's normality test showed a significance value of 0.200, or Asymp.Sig. (2-tailed), which means that the significance value is 0.200 greater than 0.05, meaning that the data was normal.

Multicollinearity test

Multicollinearity issues were not found in this study, according to the results of the multicollinearity test. Each independent variable's variance inflation factor (VIF) must be less than 10 and the tolerance value must be less than 0.10. A variance inflation factor (VIF) of 1.235 and a tolerance value of 0.810 are found for the variable Tri N understanding. A variance inflation factor (VIF) of 1.056 and a tolerance value of 0.947 were found for the variable procrastination.

Heteroscedasticity Test

There is no heteroskedasticity in the regression model in this study, according to the heteroskedasticity test, which found a significance above 0.05 for all independent variables.

Multiple Linear Regression Analysis

F test

Table 3. F test Results

Model		<i>Sum of Squares</i>	<i>df</i>	<i>Mean Square</i>	<i>F</i>	<i>Sig.</i>
1	<i>Regression</i>	1204.390	7	172.056	16.306	.000 ^b
	<i>Residual</i>	1413.919	134	10.552		
	<i>Total</i>	2618.310	141			

a. Dependent Variable: Y
b. Predictors: (Constant), X1, X2

Source: Data processed

Based on the results of the previous statistical F-test, explains the influence between the independent variable (X) and the dependent variable (Y). It seems that the independent variable has a significant impact on the dependent variable, based on the results of the previous statistical F-test. According to the results of the statistical F-test, the model fits the model in this study, since the Fcount is 16.306 > Ftable of 3.907 and a significance value of 0.000 < 0.05.

Coefficient of determination test (R²)

Table 4. Coefficient of Determination Test Results

Model Summary

Model	<i>R</i>	<i>R Square</i>	<i>Adjusted R Square</i>	<i>Std. Error of the Estimate</i>
1	.678 ^a	.460	.432	3.24833

a. Predictors: (Constant), X2, X1
b. Dependent Variable: Y

Source: Data processed

Based on the results of the coefficient of determination test above, it is known that the Adjusted R Square value is 0.678. This shows that the Tri N, and procrastination variables in explaining the intention to commit academic fraud are 0.678 or 67.8%, while the remaining 32.2% is influenced by other factors outside this study. Standard Error of the Estimate (SEE) amounted to 3.24833. The smaller the SEE value, the more precise the regression model will be in predicting the independent variable.

We find that the adjusted R-squared value is 0.678 based on the results of the coefficient of determination test presented above. This shows that the variables Tri N and procrastination provide 0.678 or 67.8% of the explanation for the intention to commit academic fraud. The remaining 32.2% is influenced by other factors not related to this study. The standard estimated error (SEE) was 3.24833. The regression model's prediction of the independent variable is more accurate the lower the SEE value.

T test

Tabel 5. T test Results

Model	Unstandardized		Standardized	t	Sig.
	Coefficients		Coefficients		
	B	Std. Error	Beta		
1 (Constant)	31,007	6,195		5,005	,001
X1_Tri N	-,493	,069	-,483	-	,001
X2_Procrastination	,072	,072	,065	7,181	,318

a. Dependent Variable: Y

Source: Data processed

The results to evaluate the first hypothesis show that the significance value for understanding Tri N is $0.001 < 0.05$, with a t-value of $-7.181 > 1.655$ and a beta value of -0.483 , based on the partial test (T-test) above. That is, the understanding of Tri N has a negative impact on students' willingness to commit academic fraud. Because of this, we can conclude that the first hypothesis, which claims that understanding Tri N has a negative impact on students' willingness to commit academic fraud, is supported.

The results of the second hypothesis showed that the significance value for cheating procrastination was $0.318 > 0.05$, with a t-value of $1.002 > 1.655$ and a beta value of 0.072 . This means that procrastination does not affect students' willingness to make academic mistakes. Because of this, we can conclude that the seventh hypothesis, which claims that procrastination improves students' willingness to commit academic fraud, is not supported.

DISCUSSION

The Effect of Understanding Tri N on Intention to Commit Academic Fraud

The aim of this study is to find out how the understanding of Tri N affects the intention to commit academic fraud. The results show that the significance value for understanding of Tri N is $0.001 < 0.05$, with a t-value of $-7.181 > 1.655$ and a beta value of -0.493 , based on the partial test (T-test) found in Table 4.19. The first hypothesis, which claims that understanding of Tri N has a negative impact on students' willingness to commit academic fraud is supported.

This is because the understanding of Tri N owned by students is high, so students do not tend to have the intention to commit academic fraud. Someone who has a good understanding of these teachings, then someone will have the urge to always behave well by applying noble character so as to keep students away from academic fraud. This can happen because if someone has a high understanding of the teachings of Tri N, then that person will do everything possible to fulfill the values contained in it and will avoid all actions that are contrary to the values of the teaching (Nisa *et al.*, 2019). Most respondents who answered strongly agree with the statement "I am reluctant to plagiarize a work without making any changes"

This is in line with the Theory of Planned Behavior (TPB), behavioral attitudes are the basis for a person to take an action by considering whether the action will provide benefits or not, in this case students who have a good understanding of Tri N will consider that academic fraud is an unprofitable action (Mahyarni, 2018). The understanding of Tri N possessed by students will be used as well as possible to carry out the learning process honestly so as to keep these students away from academic fraud. The higher the understanding of Tri N students, the further away the students are from academic fraud. This research is supported by previous research conducted by Sulfiyanti *et al.*, (2022) and Wardani and Farin (2023), showing that tri n has a positive effect on accounting students' interest in cheating. This contradicts research conducted by Wardani dan Meiningtiyas (2023), Wardani and Saputri (2023) and Wardani and Herlicia (2023) showing that tri-n teaching does not affect academic cheating.

The Effect of Procrastination on Intention to Commit Academic Fraud

The aim of this study is to investigate how procrastination affects the desire to commit academic cheating. The results show that the significance value for cheating procrastination is $0.318 > 0.05$, with a t-value of $1.002 > 1.655$ and a beta value of 0.072 , based on the partial test (T-test) found in Table 4. It is possible to conclude that the seventh hypothesis, which claims that procrastination has a benefit on students' willingness to commit academic cheating, is not supported. This means that procrastination does not affect academic fraud.

This is because the level of procrastination is moderate. The majority of students chose a neutral answer to the questionnaire statement "Completing assignments on time is a habit for me". This means that the majority of students think that procrastination does not directly affect academic fraud, because not all procrastinators are cheaters, Many students don't find fraudulent ways to complete assignments or exams. Some of them may feel pressured by procrastination, but they still try to complete tasks honestly and in accordance with academic rules. In addition, procrastination can have a negative impact on learning outcomes and productivity, but that does not necessarily mean students who procrastinate

will engage in academic cheating. Many students can overcome their procrastination by seeking healthier solutions, such as improving time management and asking for help if needed.

Students who have a high level of procrastination have a higher potential for cheating. Students who are lazy to study and understand the material make these students have a tendency to cheat (Amiruddin *et al.*, 2022). This study cannot prove this, so this study is not in line with previous research conducted by Dewi *et al.*, (2022), Arifah *et al.*, (2018), Apriliyanti *et al.*, (2021) which shows that procrastination improves academic fraud.

This is consistent with TPB (Theory of Planned Behavior). In TPB, intention is the most important factor in predicting behavior. For procrastination, the intention to procrastinate a task or work is related to the level of motivation, beliefs about one's ability to complete the task, and views on the consequences of procrastination. For example, if someone has a strong intention to avoid procrastination because they perceive it as ineffective or detrimental, then they are more likely to avoid procrastination. Previous studies by Prasetyo and Handayani (2019), Murdiana and Efendri (2020), Amiruddin *et al.*, (2022) which show that academic cheating is not affected by procrastination.

CONCLUSIONS

The aim of this research is to determine the impact of Tri N-laere and procrastination on academic fraud. This study included 142 respondents, all of whom were accounting students at Sarjanawiyata Tamansiswa University Yogyakarta. The results of this study, which was conducted using multiple linear regression analysis, show that the understanding of Tri N negatively affects students' intention to commit academic fraud, while procrastination does not affect students' intention to commit academic fraud.

IMPLICATION

Based on these conclusions, this research is expected to influence accounting students of Sarjanawiyata Tamansiswa University Yogyakarta in the future to prioritize honesty and avoid academic fraud. The results of this study are expected to provide information for the university regarding the level of academic fraud at Sarjanawiyata Tamansiswa University Yogyakarta. It is hoped that the University can evaluate regulations or policies regarding academic fraud.

Students must avoid academic fraud by paying attention to factors that trigger academic fraud among students such as procrastination. Procrastination can create opportunities and pressures, which can then be used as justification or excuse (rationalization) for cheating. In addition, Tri N's understanding is expected to be used as material to prevent, detect, and overcome academic fraud. Someone who has a good understanding of the teachings of Tri N, then someone will have the urge to always behave well by applying noble character so as to keep students away from academic fraud.

RECOMMENDATION

Future researchers are expected to increase the number of samples and expand the research sample from several universities so that the research results can be generalized. In addition, future researchers are expected to add other independent variables that have not been examined in this study to find out what factors can influence academic cheating behavior such as competition, social norms, personal ethics, peer influence, and others. In addition, future researchers are expected to use the Tri N understanding variable as a moderating variable.

REFERENCES

- ACFE. (2020). *Association Of Certified Fraud Examiners (ACFE) Indonesia Chapter 2020*. www.acfe-indonesia.or.id/%0A4
- Amiruddin, I. A., Alwi, M. A., & Fakhri, N. (2022). Prokrastinasi dan Kecurangan Akademik pada Mahasiswa. *Jurnal Talenta Mahasiswa*, 1(4). <https://doi.org/https://doi.org/10.26858/jtm.v1i4.33278>

- Apsari, A. K., & Suhartini, D. (2021). Religiosity as Moderating of Accounting Student Academic Fraud with a Hexagon Theory Approach. *Accounting and Finance Studies*, 1(3), 212–231. <https://doi.org/10.47153/afs13.1512021>
- Arifah, W., Setiyani, R., & Arief, S. (2018). Pengaruh Prokrastinasi, Tekanan akademik, Religiusitas, Locus of Control terhadap Perilaku Ketidakhujuran Akademik Mahasiswa Pendidikan Akuntansi Unnes. *Economic Education Analysis Journal*, 7(1), 106–119.
- Ayem, S., & Rumdoni. (2021). Pengaruh Penalaran Moral, Retaliasi, Religiusitas, dan Gender Terhadap Niat Mahasiswa Melakukan Tindakan Whistleblowing (Studi Empiris Pada Mahasiswa Akuntansi Universitas Sarjanawiyata Tamansiswa). *Jurnal Ilmiah Akuntansi*, 2(2), 150–164.
- Deliana, D., Siregar, D. A., & Nizma, C. (2020). Academic Fraud Behavior of Accounting Students in Higher Education on Sumatera Island. *International Journal of Technical Vocational and Engineering Technology*, 2(1), 2710–7094.
- Dewi, N. K. P. S., Sumadi, N. K., & Hutnaleontina, P. N. (2022). Pengaruh Motivasi Belajar, Integritas Individu dan Prokrastinasi Terhadap Kecurangan Akademik. *Hita Akuntansi Dan Keuangan*, 6(2), 306–321.
- Fajar. (2022). *Pengertian Sampel Menurut Para Ahli dan Secara Umum*. Fajar Pendidikan. <https://www.fajarpendidikan.co.id/pengertian-sampel-menurut-para-ahli-dan-secara-umum-2/>
- Fentaw, Y., Moges, B. T., & Ismail, S. M. (2022). Academic Procrastination Behavior among Public University Students. *Education Research International*, 2022. <https://doi.org/10.1155/2022/1277866>
- Fitri, M., Nurhayani, U., & Sibarani, C. G. (2021). Pengaruh Pressure Terhadap Perilaku Kecurangan akademik Pada Mahasiswa Fakultas Ekonomi Program studi Pendidikan Akuntansi Universitas Negeri Medan. *JAKPI - Jurnal Akuntansi, Keuangan & Perpajakan Indonesia*, 9(1), 73. <https://doi.org/10.24114/jakpi.v9i1.25708>
- Indriani, D. T. (2019). Bentuk Kecurangan Akademik Dikalangan Mahasiswa. *Universitas Negeri Semarang*, 4(1), 431–530. <https://doi.org/1511412070>
- Mahyarni, M. (2018). THEORY OF REASONED ACTION DAN THEORY OF PLANNED BEHAVIOR (Sebuah Kajian Historis tentang Perilaku). *Jurnal EL-RIYASAH*, 4(1), 13. <https://doi.org/10.24014/jel.v4i1.17>
- Murdiana, & Efendri. (2020). Pengaruh Tekanan Akademik, Prokrastinasi Akademik dan Kemampuan dengan Efikasi diri sebagai Variabel Moderasi Terhadap Perilaku Kecurangan Akademik Mahasiswa. *Jurnal Penelitian Pendidikan Islam*, 54(1), 1–14.
- Neva, S., & Amyar, F. (2021). Pengaruh Fraud Diamond dan Gonetheory Terhadap Academic Fraud. *JAS-PT (Jurnal Analisis Sistem Pendidikan Tinggi Indonesia)*, 5(1), 41. <https://doi.org/10.36339/jaspt.v5i1.408>
- Niazov, Z., Hen, M., & Ferrari, J. R. (2022). Online and Academic Procrastination in Students With Learning Disabilities: The Impact of Academic Stress and Self-Efficacy. *Psychological Reports*, 125(2), 890–912. <https://doi.org/10.1177/0033294120988113>
- Nisa, A. F., Prasetyo, Z. K., & Istingsih, I. (2019). Tri N (Niteni, Niroake, Nambahake) Dalam Mengembangkan Kreativitas Siswa Sekolah Dasar. *El Midad*, 11(2), 101–116. <https://doi.org/10.20414/elmidad.v11i2.1897>
- Nusron, L. A., & Sari, R. T. (2020). Pengaruh Fraud Diamond dan Religiusitas terhadap Kecurangan Akademik Mahasiswa Akuntansi. *Telaah Bisnis*, 21(2), 79. <https://doi.org/10.35917/tb.v21i2.173>
- Oliveira, D. E., Morais, C., & Pasion, R. (2022). Psychopathic Traits, Academic Fraud, and the Mediating Role of Motivation, Opportunity, Rationalization and Perceived Capability. *Journal of Individual Differences*, 43(1), 10–19. <https://doi.org/10.1027/1614-0001/a000349>
- Pramudyastuti, O. L., Fatimah, A. N., & Wilujeng, D. S. (2020). Perilaku Kecurangan Akademik Mahasiswa Akuntansi: Investigasi Dimensi Fraud Diamond. *Journal of Economic, Management, Accounting and Technology*, 3(2), 147–153. <https://doi.org/10.32500/jematech.v3i2.1301>
- Prasetyo, I., & Handayani, N. S. (2019). Prokrastinasi Akademik Dan Kecurangan Akademik Pada Mahasiswa Yang Kuliah Sambil Bekerja. *Jurnal Psikologi*, 12(1), 22–30. <https://doi.org/10.35760/psi.2019.v12i1.1913>

- Putry, N. A. C., & Agung, Y. A. (2021). the Effect of Abuse of Information Technology, Machiavellian Nature, Academic Procrastination and Student Integrity on Academic Fraud Behavior of Accounting Students As Prospective Accountants. *Jurnal Ekonomi Balance*, 17(1), 102–118. <https://doi.org/10.26618/jeb.v17i2.6484>
- Sagita, N. N., & Mahmud, A. (2019). Peran Self Regulated Learning dalam Hubungan Motivasi Belajar, Prokrastinasi dan Kecurangan Akademik. *Economic Education Analysis Journal*, 8(2), 516–532. <https://doi.org/10.15294/eeaj.v8i2.31482>
- Shaked, L., & Altarac, H. (2022). Exploring academic procrastination: Perceptions, self-regulation, and consequences. *Journal of University Teaching and Learning Practice*, 19(3). <https://doi.org/10.53761/1.19.3.15>
- Siswanto, A. V., Wahjuningsihn, T. P., & Sulistyorini, P. (2022). Kecurangan Akademik ditinjau dari Dimensi Fraud Trianggle dan Kemajuan Teknologi Informasi mahasiswa STMIK Widya Pratama Pekalongan di masa Pandemi Covid 19. *IC-Tech*, 17(1), 35–41. <https://doi.org/10.47775/icttech.v17i1.235>
- Sulfiyanti., R. W. (2022). Pembelajaran Ipa Terpadu Dengan Konsep Ajaran Tamansiswa Untuk Merdeka Belajar Di Abad-21. *Prosiding Seminar Nasional Pendidikan Guru Sekolah Dasar 2022*, 3(2), 134–139.
- Susetyo, E., Sari, P. P., & Hannum, T. U. A. (2022a). Memahami Ajaran Tamansiswa Secara Mendasar Di Desa Cepor Kidul. *Jurnal BUDIMAS*, 04(1), 2715–2725.
- Susetyo, E., Sari, P. P., & Hannum, T. U. A. (2022b). Memahami Ajaran Tamansiswa Secara Mendasar Di Desa Cepor Kidul. *Jurnal BUDIMAS*, 04(01), 1–6.
- Wardani, D. K., & Farin, I. (2023). Niat Melakukan Whistleblowing Kecurangan Akademik: Moralitas Individu dan Pemahaman Tri Pantangan. *JiUBJ (Jurnal Ilmiah Universitas Jambi)*, 1(23), 276–285. <https://doi.org/10.33087/jiubj.v23i1.3287>
- Wardani, D. K., & Herlicia, D. I. (2023). Pengaruh Preventing Dan Ajaran Tri Pantangan Terhadap Kecenderungan Berperilaku Curang. *JEMAP: Jurnal Ekonomi, Manajemen Akuntansi Dan Perpajakan*, 6(1), 90–108. <https://doi.org/10.24167/jemap.v6i1.5713>
- Wardani, D. K., & Lestari, A. (2022). Pengaruh Pemahaman Perpajakan erhadap Niat Melakukan Kecurangan oleh Calon Wajib Pajak: Studi Kasus Mahasiswa Universitas Sarjanawiyata Tamansiswa Yogyakarta. *Reslaj: Religion Education Social Laa Roiba Journal*, 4(4), 1076–1091. <https://doi.org/10.47476/reslaj.v4i4.1086>
- Wardani, D. K., & Meiningtiyas, F. (2023). Pengaruh Pressure dan Pemahaman Tri Pantangan terhadap Perilaku Kecurangan Akademik. *JiIP - Jurnal Ilmiah Ilmu Pendidikan*, 6(5), 3515–3522. <https://doi.org/10.54371/jiip.v6i5.1743>
- Wardani, D. K., & Saputri, C. A. D. (2023). Pengaruh Fraud Diamond dan Penerapan Tri Pantangan Tamansiswa terhadap Perilaku Kecurangan Akademik Mahasiswa. *JiIP - Jurnal Ilmiah Ilmu Pendidikan*, 6(6), 4450–4457. <https://doi.org/10.54371/jiip.v6i6.1805>
- Wiwit, H., Okti, R. D. D., & Desi, M. (2018). Pengaruh Dimensi Fraud Diamond Terhadap Perilaku Kecurangan Akademik Mahasiswa Akuntansi yang Dimoderasi Religiusitas. *Seminar Nasional Dan The 5th Call for Syariah Paper*, 5(1), 1–16.
- Yang, X., Liu, R. De, Ding, Y., Hong, W., & Jiang, S. (2023). The relations between academic procrastination and self-esteem in adolescents: A longitudinal study. *Current Psychology*, 42(9), 7534–7548. <https://doi.org/10.1007/s12144-021-02075-x>