

Academic Dishonesty and Whistleblowing Intentions Among Economics Students

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Received : January 26, 2025

Accepted : May 30, 2025

Published : July 31, 2025

Citation: Arifah, S., Pramudyastuti, O, L., Mulyadi. (2025). Academic Dishonesty and Whistleblowing Intentions Among Economics Students. *Ilomata International Journal of Management*, 6(3), 1156-1172.

<https://doi.org/10.61194/ijjm.v6i3.1677>

ABSTRACT: This study examines economics students' perceptions of academic dishonesty and their willingness to engage in whistleblowing within higher education institutions. Academic dishonesty remains a persistent issue in universities, potentially undermining students' ethical development and professional integrity. While prior research has extensively explored the prevalence and causes of academic dishonesty, limited attention has been given to students' reluctance to report such misconduct. This study employs a descriptive quantitative approach and collects data from 160 economics students in Central Java and the Special Region of Yogyakarta (DIY) using purposive sampling. The findings indicate that the majority of students have engaged in various forms of academic dishonesty, including cheating, plagiarism, using unauthorized resources, and paying others to complete assignments. Despite recognizing the ethical implications, students demonstrate low willingness to report dishonest behavior. Key barriers include institutional shortcomings, such as the absence of a clear whistleblowing mechanism, lack of protection for whistleblowers, and fear of retaliation or social ostracism. The study emphasizes the need for a structured and confidential whistleblowing system to foster academic integrity. Universities should implement secure reporting channels, strengthen ethical education, and cultivate an institutional culture that supports honesty and accountability. By addressing these challenges, higher education institutions can enhance students' ethical awareness and commitment to academic integrity, ultimately improving the quality of education.

Keywords: Academic Dishonesty, Whistleblowing Intentions, Economics Students, Ethical Behavior, Higher Education



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INTRODUCTION

Covid-19 has had a huge impact on all areas of life, including education. The major disruption in the education system during the COVID-19 pandemic made various educational institutions change learning patterns from offline to online classes. This has quite serious impacts, one of

which is an increase in academic dishonesty. The 2020-2021 pandemic increases academic dishonesty globally. ([Janke et al., 2021](#)) found facts in German higher education institutions where students cheated more often online than during on-site exams.

Academic dishonesty encompasses various unethical behaviors that violate the principles of academic integrity, such as cheating, plagiarism, and fabrication. This conduct not only undermines the educational process but also affects students' moral and personality development. Understanding the factors contributing to academic dishonesty and the implications of innovative technologies is crucial for fostering a culture of integrity in educational institutions. Common forms include copying from peers, using unauthorized resources, and submitting work not originally created by the student.

Impact on students, engaging in dishonest practices can lead to a lack of confidence and diminished moral standards among students. Students who resort to dishonesty may experience temporary success but ultimately hinder their learning and personal growth ([Asghar et al., 2024](#)). The emergence of this behavior is a manifestation of a decline in students' ethical values and this behavior has the potential to hurt on a larger scale, for example, the emergence of incompetent graduates. The forms and methods of academic dishonesty also change from time to time along with technological developments ([Rahman et al., 2023](#)). This is of course a tough task for educators to recognize the development of this non-ethical behavior. In general, academic fraud has two main sub-categories, namely academic dishonesty and research misconduct. Non-ethical actions are referred to as fraud because of deception or deception to achieve certain goals or profits ([Walker & Holtfreter, 2015](#)). Several countries have even prepared a ([Nykyropets, 2023; Shapoval et al., 2021](#)) taxonomy for categorizing actions that can be grouped as academic dishonesty. Academic dishonesty in Romania encompasses various forms, including copying assignments, cheating on exams, and plagiarism. Understanding these behaviors is crucial for fostering academic integrity. The literature highlights several factors contributing to academic dishonesty. Students often resort to copying from peers due to a lack of confidence or understanding of the material ([Asghar et al., 2024](#)). Cheating on exams, this behavior is prevalent in high-pressure environments where students feel compelled to succeed at any cost ([McIntire et al., 2024](#)). Many students submit poorly constructed work, often sourced from the internet, reflecting a lack of engagement with the learning process ([Asghar et al., 2024](#)). The commodification of academic assignments undermines the value of education and integrity ([Azemi et al., 2024](#)). Plagiarism, this is also a significant concern, particularly in higher education, where the stakes are higher for academic reputation ([Kryvolapchuk & Pluhatar, 2024](#)). Several of cases of relinquishing doctoral degrees due to plagiarism indicate that academic dishonesty is not just a matter of using the easiest way to complete an assignment ([Bloomfield et al., 2021](#)). This also shows students' low sense of responsibility for the quality of their work and the completion of their assignments. Even further, this could indicate students' indifference to the learning process. They are only oriented towards the outcome of learning activities, namely graduation. Of course, this is not completely wrong. All of these things can only be obtained if students go through all stages with full responsibility ([Sloane et al., 2024](#)).

In cases of academic misconduct, an individual's intent or motivation plays an important role in determining the act of cheating. Reporting fraud, when done in good faith, can contribute to integrity and improvement within the organization. On the other hand, academic dishonesty damages educational integrity and individual honesty. The intent and motivation behind academic misconduct are critical in understanding cheating behaviors, particularly among economics students who are expected to uphold high ethical standards in their future professions. Research indicates that various factors influence students' decisions to engage in dishonest practices, which can ultimately affect their professional integrity and the sustainability of their careers. Students with a strong sense of moral obligation are less likely to cheat, as they recognize the long-term consequences of their actions on their professional integrity ([Murdock & Anderman, 2006](#)). Increased external pressures, such as grades or competition, can lead to higher instances of academic misconduct, particularly during crises like the COVID-19 pandemic ([Elaine et al., 2020](#); [Zikargae, 2022](#)). Ethical behavior in professional settings can positively influence students' attitudes towards academic integrity. Students exposed to ethical practices in their work environments tend to exhibit lower rates of cheating ([Anzilago et al., 2023](#)).

The presence of robust integrity systems within educational institutions can deter academic misconduct by fostering a culture of accountability ([Makarova, 2019](#)). Variations in moral philosophies across cultures can affect students' perceptions of academic dishonesty, with some cultures exhibiting more lenient attitudes towards cheating ([Huang et al., 2020](#)). This research was conducted on economics students. This is because as a prospective professional, an economics student should be aware that his professional abilities must be formed while still studying at college. This is because the profession demands high skepticism and accuracy and is based on adequate ethical considerations, which in the world of work can affect the sustainability of the business.

Economics students, especially accounting students, should be aware of academic dishonesty not only does it conflict with ethical values, but it can also damage the creation of competence in oneself. Of course, this awareness is greatly influenced by various things. Currently, various higher education institutions are implementing strategies to deal with academic dishonesty.

Higher education institutions have taken various steps to minimize the occurrence of academic dishonesty. Starting from implementing a student code of ethics, regulations in the academic process, to implementing strict sanctions for plagiarism ([Shodiq & Rosmida, 2022](#)). ([Abdul Rahman et al., 2023](#)) stated that there is a mechanism that is quite effective in identifying and minimizing academic fraud, namely the whistleblowing system. The whistleblowing system is a fairly safe channel for reporting various types of fraud, including academic fraud ([Choo & Tan, 2023](#)). ([Pramudyastuti et al., 2020](#)) stated that in minimizing academic fraud, educational institutions must make improvements to the lecture system, one of which is strengthening the monitoring system and implementing a reporting system for academic fraud.

There is a challenge in implementing the whistleblowing system, namely the intention of students to become whistleblowers. For example, in corporate environments, they experience layoffs, demotions, unfavorable job performance evaluations, forced transfers, assignments of unmanageable tasks, professional blacklisting, and social ostracism. Meanwhile, in the academic environment, whistleblowers face social exclusion, humiliation, and other forms of social sanctions

from their academic colleagues. Due to various personal risks, many individuals choose to remain silent (Cerdà-Navarro et al., 2022).

Previous research has largely focused on identifying the prevalence and causes of academic dishonesty, often using quantitative methods to measure factors such as peer influence, institutional policies, and technological advancements ([Rahman et al., 2023](#)). However, far less attention has been given to the role of whistleblowing in addressing academic dishonesty, particularly students' willingness to report misconduct within their institutions.

Most studies examining academic dishonesty emphasize the individual and systemic causes behind dishonest behavior, yet research exploring students' perspectives on whistleblowing remains scarce ([Radulovic & Uys, 2019](#)). Economics students, who are expected to uphold high ethical standards in their future careers, may face unique dilemmas when deciding whether to report academic misconduct. Understanding the social and institutional barriers that discourage students from whistleblowing is critical for designing effective reporting mechanisms.

This study aims to fill this research gap by focusing on the perceptions of economics students regarding academic dishonesty and their willingness to engage in whistleblowing. Unlike previous studies that predominantly measure academic dishonesty through statistical prevalence, this research adopts a quantitative descriptive approach to examine the underlying factors influencing students' decision to report or remain silent. By focusing on students in Central Java and the Special Region of Yogyakarta (DIY), this study provides a contextual analysis of whistleblowing intentions within the Indonesian higher education system.

METHOD

This research uses a qualitative descriptive approach to document students' perceptions. This approach was chosen because this research explores several aspects related to unethical behavior carried out by students.

This research uses a quantitative descriptive approach to document students' perceptions of academic dishonesty and their willingness to engage in whistleblowing. Unlike previous studies that predominantly use experimental or inferential statistical analyses, this study adopts a descriptive approach to provide an overview of students' experiences and behavioral tendencies related to academic dishonesty. This method was chosen to capture variations in perceptions across different institutions and to highlight trends without making causal inferences.

The sample was determined using a purposive sampling method from students majoring in economics at universities in Central Java and Daerah Istimewa Yogyakarta (DIY). The sample was determined using a purposive sampling method, targeting students majoring in economics at universities in Central Java and Daerah Istimewa Yogyakarta (DIY). The selection criteria were designed to ensure the sample represents students with sufficient academic exposure to ethics-related topics while also reflecting a diverse institutional background.

The criteria for research subjects are as follows:

- 1) Active student status in economics study at state or private tertiary institutions (Universities, polytechnics) in Central Java and DIY.
- 2) The students have completed at least 3 semesters and/or are currently taking Auditing 1 or professional Ethics courses, which expose them to academic integrity discussions..
- 3) The students have undergone online lectures for at least one semester and hybrid for at least one semester.
- 4) The students have undergone learning evaluations for at least one semester.

The research was conducted in Central Java and the Special Region of Yogyakarta (DIY), involving several universities including Untidar, Undip, UNS, UNY, and several other universities and polytechnics in Central Java and DIY.

The inclusion of students from various universities, including Untidar, Undip, UNS, and UNY, ensures a broader representation of economic students in different academic environments. This sampling approach increases the external validity of the findings by capturing perspectives from students in both public and private institutions.

This research uses information gathering techniques through surveys, namely distributing questionnaires to respondents either with printed questionnaires or electronically using Google Forms. The questionnaire instrument consists of three sections, namely (1) respondent demographics; (2) Questions regarding intentions to commit academic dishonesty and its types; and (3) Questions regarding respondents' perceptions of their desire to report acts of academic dishonesty.

The data in this study were obtained through a questionnaire distributed online using Google Forms with several questions that participants had to fill in according to the problems discussed in this study. To improve response reliability, the questionnaire was designed with clear, neutral language and validated through a small pilot test involving 15 students before broader distribution.

The information obtained using survey techniques was analyzed using descriptive statistics to identify patterns and trends in students' responses. The analysis included frequency distributions, cross-tabulations, and measures of central tendency to summarize key findings.

- The first tabulation section was analyzed by looking at groupings based on gender, university origin, semester origin, and study program origin.
- Likert-scale responses were analyzed using mean and standard deviation values to determine response tendencies, while categorical variables (e.g., yes/no responses) were evaluated using percentage distributions.
- To further explore factors influencing whistleblowing intentions, the results were examined based on different student backgrounds, such as academic year and institution type.

The conclusions of this research were obtained from the results of structured descriptive analysis, ensuring that the findings accurately reflect students' perspectives on academic dishonesty and whistleblowing.

RESULT AND DISCUSSION

In the first stage, the team distributed questionnaires to all students in the Central Java and Special Region of Yogyakarta. The number of respondents obtained in this research was 160 people. The demographic information of the respondents is presented in Table 1 below.

Table 1. Respondent Demographics

Indicator		Amount
Gender	Man	45
	Woman	115
College	University	100
	Polytechnic	60
Semester	Semester 4	65
	Semester 6	67
	Semester 8	28

Source: processed data (2023)

Table 1 shows that the majority of respondents are female. The majority of respondents came from universities. The majority of respondents' study periods were in the sixth and fourth semesters. All respondents were students of the Faculty of Economics.

Based on the results of the questionnaire obtained, cheating/dishonesty in academic activities is often carried out by students. Of the 160 respondents, 153 respondents stated that they had committed cheating/dishonesty in academic activities. The forms of fraud that respondents have committed are presented in Table 2 below.

Table 2. Forms of Academic Dishonesty

Indicator	Amount
Cheating on friends	97 People
Plagiarism of assignments	34 People
Look at small notes during the exam	5 People
Utilize the internet during online exams	12 People
Paying jockeys to do tasks	5 People

Source: processed data (2023)

Table 2 shows the forms of academic cheating that each respondent has committed, including cheating on 97 friends, plagiarizing assignments from 34 people, looking at 5 people's notes, using the internet during online exams for 12 people, and paying a jockey to do 5 people's assignments. This shows that there are still many students who cheat while studying in various ways as above.

Table 3. Factors that Make Students Commit Academic Dishonesty

Indicator	Amount
Imitate friends who cheat	31 People
Pressure from parents or the environment	72 People
Weak guard during the exam	22 People
Inability to do exam questions or assignments	20 People
Limited time for exams or assignments	8 people

Source: processed data (2023)

Table 3 shows the responses from students regarding the supporting factors for students committing cheating, including 31 people who answered that they admitted to imitating friends who cheated, 72 people admitted that the biggest reason they committed dishonesty was because of pressure from parents or the environment, 22 people answered that they were weak in guarding them during exams, 20 people chose the inability to complete assignments or exams and the remaining 8 people answered that they had limited time to complete exams or assignments. This shows that the desire to commit fraud mostly comes from external factors, especially the surrounding environment.

Table 4. Things that Can Prevent Students from Committing Academic Dishonesty

Indicator	Amount
Honest environment	35 People
Strict supervision in exams or assignment submissions	48 People
There is a channel for reporting academic violations	40 People
There are strict sanctions	30 People

Source: processed data (2023)

Table 4 shows responses from students regarding things that can prevent students from committing Academic Dishonesty, including an honest environment with 35 answers, 48 people with strict supervision, 40 people reporting channels for academic violations, and 30 strict sanctions person.

Based on the level of awareness, the respondents admitted that they consciously acknowledged that the impact of committing academic fraud would be repeated in the work environment. One of the respondents admitted that he had committed academic fraud since entering middle school or junior high school until now. However, several other respondents felt confident that they would not commit acts of fraud when they entered the world of work because of differences in duties and responsibilities. The answer above can be a picture of the kind of environment that students expect in order to minimize cheating among students in the future.

Table 5. Reporting Academic Dishonesty

Indicator	Amount
Never report fraudulent activities	138 People
Have you ever reported an act of fraud?	15 People

Source: processed data (2023)

Table 5 shows whether or not respondents have ever reported fraud, as many as 138 respondents have never reported fraud they encountered and 15 respondents have reported it. Regarding the courage of students to report acts of cheating they encounter, respondents answered that they were brave enough to report this if they had strong enough evidence and if the cheating was considered very fatal and detrimental. Brave respondents also said that they would give a personal warning first, and if this was not heeded, they would report it.

Respondents who did not dare to report because they were afraid of being seen as not supporting friends, were afraid of causing unrest with friends, considered the fate of friends if they were reported, and respondents were also perpetrators of academic cheating. Some respondents chose not to report this. Not because you don't have the courage, but because this has become an individual matter and is the responsibility of everyone who does it. Apart from that, this fear also comes from intentions, social norms, and behavioral control which will be illustrated in the respondents' answers in Table 6 below.

Table 6. Reason Underlying Students' Reluctance to Report Cheating

Indicator	Amount
Fear of being bullied	52 People
There is no protection for whistleblowers	64 People
There is no secure reporting system	25 People
Indifference to other people's affairs and is a perpetrator of fraud	12 People

Source: processed data (2023)

Table 6 illustrates the reasons why students are reluctant to report acts of cheating committed by other friends based on respondents' answers: 52 people are afraid of being bullied, 64 people do not have protection for whistleblowers, 25 people do not have a safe reporting system, and 12 other reasons, namely he doesn't care about other people's affairs and he is also a perpetrator of the fraud. The above answers can also be considered to minimize cheating among students in the future.

Students perceptions regarding Academic Dishonesty

Academic dishonesty is a very important urgency for the academic world. Moreover, the academic world is used as a place for the learning process for students to become a superior and intellectual generation. Therefore, the value of honesty will be a very important factor in creating an academic world with integrity. This is in contrast to research results which show that 96% of 160 students

in Central Java and Yogyakarta admitted to having committed acts of cheating or dishonesty in carrying out academic activities. Academic dishonesty behavior is defined as a form of ethical violation in the academic environment in the form of dishonest acts aimed at personal or group interests and harming other people ([Zaini, 2015](#)). In general, academic dishonesty is a derivative or main sub-category of academic fraud.

The forms of cheating carried out by students in the learning process are very diverse, referring to Table 2 where the most common cheating activities carried out by students are cheating on friends, plagiarizing, and making small notes. This is tailored to the abilities and needs of each individual. According to [Abayomi \(2016\)](#), from the Fraud Pentagon theory perspective, someone who commits fraud requires the ability and skill to do so. According to his confession, students on average commit acts of cheating 1 to 5 times per semester. This shows that cheating behavior is considered normal in the academic environment and is considered a habit or common thing. The existence of a stigma in society that makes cheating acceptable in the academic environment is a reason why students still commit fraud ([Susanti et al., 2019](#)). According to [Ghiatǎu \(2021\)](#), this problem stems from the strength of the ethical climate and culture that is developing in the institution. Thus, ethical development is needed using formal and informal approaches through the establishment of adequate ethical infrastructure. At the first level, ethical infrastructure includes formal monitoring and sanctioning systems; decision-making processes (establishment of ethical commissions for various purposes); providing written rules or policies; reward system; monitoring system; helpline; as well as periodic training programs. Level two contains informal systems that include implicit messages about the value of organizational norms and traditions. At level three, there is an organizational climate that includes the shared perceptions of organizational members about the practices and procedures agreed upon in the organization.

Academic cheating which is rampant in the student environment is carried out based on the pressure that occurs. This is by the findings of this research that pressure from parents or the environment is the most popular alibi answered by students when carrying out academic dishonesty, followed by imitating colleagues who cheat, not having sufficient ability to do the work, and limited time in completing exams or assignments.

This is in line with the findings of this research that pressure from parents or the environment is the most popular reason students engage in academic dishonesty, followed by imitating peers who cheat.

Many families in Indonesia emphasize academic success as a measure of future career opportunities, leading students to resort to dishonest practices to meet these expectations ([Purwatmiasih et al., 2021](#)). Similarly, peer influence plays a crucial role in normalizing academic dishonesty. When students see their peers cheating without facing consequences, they may feel compelled to do the same to remain competitive.

Educational institutions can counteract these pressures by fostering an environment that prioritizes learning over grades. Strategies such as mentorship programs, counseling services, and academic integrity campaigns can help shift students' focus from short-term performance to long-

term ethical development. Additionally, implementing alternative assessment methods, such as open-book exams and project-based evaluations, can reduce the temptation to cheat while promoting critical thinking skills ([Eshet et al., 2022](#); [Krou et al., 2021](#); [Sirca & Billen, 2024](#)).

In the perspective of fraud triangle theory researched by ([Cressey, 1953](#)), rationalization or justification, the existence of pressure and opportunities can be utilized by an individual as a basis for committing fraud. Table 3 also contains supporting factors that can support students to commit academic fraud, among other supporting factors is weak security during exams. This is used by students to rationalize their actions. Students will use mental rationalization to eliminate the difference between what should be done and what is done ([Cardina et al., 2021](#)). Students will often think that cheating is normal because everyone in their environment does it. So cheating has become a culture that is difficult to escape. Furthermore, lecturers are unknown and lax security during exams is also a contributing factor to the occurrence of fraud, this is what is called an opportunity. When opportunities feel very broad, individuals will lose self-control and it is very easy to commit fraud without even thinking long about what punishment they will get. In the academic environment, uncertainty, ambiguity and information asymmetry combined with imperfect control and enforcement mechanisms create opportunities for academic fraud ([Macgregor & Stuebs in \(Cardina et al., 2021\)](#)

Academic cheating must begin to be minimized to prevent negative impacts, especially in the work environment. Because this cannot only be stopped quickly, but a process of character formation that is increasingly planted will become more ingrained in the student's mentality. If the student has graduated and has a career in various companies and the graduate often commits acts of fraud, then this can lead to the emergence of various criminal cases, such as falsifying financial reports or misappropriating funds ([Hariri et al., 2018](#)). Therefore, familiarizing yourself with an environment of and strict supervision, and implementing the attitudes, behavior, and control of teachers and staff can play an important role in reducing incidents of academic cheating. This can be done by (1) solving the rationalization for committing fraudulent behavior; and (2) establishing and promoting academic integrity as an ethical norm among students, helping to eliminate student rationalizations that precede academic fraudulent behavior ([Bicer, 2020](#)).

Students who are accustomed to committing academic cheating during their studies will face various challenges and negative consequences when entering the workforce. The habit of cheating or plagiarism will hinder the development of critical thinking, analysis, and problem-solving skills. This will make it difficult for them to face complex tasks in the workplace that require independent thinking skills. In addition, these students will have difficulty adapting to the future work environment, where the world of work demands integrity, honesty, and a high work ethic. Students who are accustomed to cheating will have difficulty adapting to a work culture that upholds these values. If caught cheating in the workplace, the student can lose their job and their reputation will be damaged. This will be difficult to fix and can hinder their future careers. Coworkers and superiors will find it difficult to trust someone who has a track record of cheating. This can hinder the opportunity to get a promotion or greater responsibility. The negative impact on the company is that cheating by employees can harm the company, both financially and in terms of reputation. This can cause losses for the company and can even threaten the sustainability of its business. The

habit of committing academic dishonesty can hinder one's success in the workplace. Honesty, integrity, and a strong work ethic are the keys to career success.

Student Perceptions regarding Whistleblowing Intentions in Academic Dishonesty

Whistleblowing can be interpreted as an action carried out by members of an organization to reveal illegal, immoral, or illegitimate practices by the organization to the authorities ([Rani et al., 2022](#)). Whistleblowing is closely related to whistleblowers or whistleblowers. A whistleblower is referred to as reporting an act of irregularity. However, the effectiveness of whistleblowing is also closely related to the presence of whistleblowers ([Wahyuningtiyas & Pramudyastuti, 2022](#)). In Table 5, 138 respondents have never reported fraud they encountered and 15 respondents have reported it. This is quite a small number compared to the total respondents. This shows that the intention to become a whistleblower regarding acts of academic dishonesty is still low. The respondents who had reported admitted that they would dare to become whistleblowers if they had sufficient evidence and if the fraud was considered very fatal and detrimental. Brave respondents also said that they would give a personal warning first, and if this was not complied with, they would report it.

Respondents who did not dare to report because they were afraid of being seen as not supporting friends, considering the fate of friends if they were reported, and respondents were also perpetrators of academic cheating. Some respondents did not care about this because it was an individual matter and the responsibility of everyone who did it. When an individual wants to become a whistleblower he will be faced with justification for his intentions, in this case, the intention to report. Regarding the anonymous violation reporting system, respondents answered that there was no anonymous violation system on their campus. Reporting is carried out directly to the lecturer in the relevant course secretly and confidentially. There was also an answer that the respondent did not know whether or not the reporting system existed because there had been no outreach from the campus regarding this matter. However, some campuses have reporting systems that are easy to access and also have suggestion boxes.

From the perspective of the theory of planned behavior ([Ajzen, 1991](#)) behavioral intentions will be confronted with an attitude which means good or bad feelings when reporting, the consequences that will be obtained ([Lasmini, 2018](#)). Then subjective norms are interpreted as justification in the organizational environment ([Wahyuningtiyas & Pramudyastuti, 2022](#)). Is the reporting action the right step from the perspective of the people in the organization? Lastly is behavioral control which defines the ease or difficulty of realizing an intention ([Ajzen, 1991](#)). In this research, table 6 shows why students are reluctant to become whistleblowers, afraid of being bullied and there is no protection for whistleblowers. Fear of being bullied reflects a culture that is intolerant of honesty, the environment will consider whistleblowers as traitors, even though reporting fraud is a positive thing to provide a deterrent effect to perpetrators of fraud. Then the absence of whistleblower protection is related to behavioral control where someone will tend to ignore intentions even if they are positive if it will make things difficult for themselves.

The presence of a whistleblowing system in an institution will help to prevent fraud. Unfortunately, there are still many educational institutions that do not provide a whistleblowing system. This will

make it difficult for students in particular to become whistleblowers. An unclear reporting system will also make prospective whistleblowers think twice about becoming whistleblowers.

The implications of this research are very broad and have an impact on various parties. The finding that most students commit academic fraud, both individually and in groups, indicates a systemic problem in the academic environment. The lack of interest from students to report these fraudulent acts further exacerbates the situation. The absence of a clear reporting system and protection for reporters creates a climate that is conducive to academic violations. This can hurt the quality of education, academic integrity, and the credibility of graduates.

The long-term implications of this problem are very serious. Students who are accustomed to cheating will have difficulty developing critical thinking skills, problem-solving, and good work ethics. This will have an impact on the quality of human resources in the future. In addition, an uncontrolled culture of cheating can damage the reputation of educational institutions and harm honest students.

Comprehensive steps are needed to overcome this problem. One of the main steps is to build an effective whistleblowing system that is easily accessible to all members of the academic community. This system must guarantee the confidentiality of the reporter's identity, provide legal protection, and ensure a fair and transparent investigation process. In addition, intensive socialization is needed regarding the importance of academic integrity and the consequences of fraudulent acts. Anti-plagiarism campaigns and academic ethics education also need to be part of the curriculum.

Here are some steps that universities can take to minimize or even eliminate academic cheating, especially among students in the Faculty of Economics, including proactive prevention, namely through intensive academic ethics education in the form of: combining academic ethics material into various courses, inviting guest speakers from various fields to provide views on the importance of academic integrity, and conducting regular workshops or seminars to discuss current issues related to academic cheating.

Increased supervision can also be done including: using anti-plagiarism software to check student assignments, implementing a variety of more diverse assessment methods, such as presentations, group projects, and open exams, and increasing supervision during exams using various methods, such as cross-supervision between supervisors or the use of supervision technology ([Ridwan & Diantimala, 2021](#)).

Increasing the involvement of lecturers can also be implemented by: providing training to lecturers on how to detect and prevent academic cheating, and forming a network of lecturers to share experiences and best practices in maintaining academic integrity. In addition, institutions can build a positive academic culture in several ways, including: creating a conducive learning environment that supports students to learn honestly, giving awards to students who demonstrate high academic integrity, and holding activities that promote the values of honesty and integrity.

Handling of fraud cases can be done by setting clear sanctions through: clear rules regarding the sanctions that will be given to students who commit academic fraud, and implementing sanctions

consistently and fairly. Forming an Academic Ethics Committee can also be done to handle academic fraud cases, namely a committee tasked with investigating cases of academic fraud and providing recommendations for sanctions. Institutions should also provide opportunities to improve themselves through remedial or counseling programs.

Improvements to the academic fraud reporting system should be built to facilitate reporting providing reporting channels that are easily accessible to all members of the academic community and ensuring the confidentiality of the reporter's identity (Reitz, 2022). The reporting system must provide protection for reporters by providing legal protection to reporters from retaliation. Improvements to the academic fraud reporting system are essential for fostering a culture of integrity within educational institutions. Reporting mechanisms must be user-friendly and available to all members of the academic community, including students and faculty. Institutions like Stanford University have implemented application-based reporting systems that enhance accessibility and streamline the reporting process (Rizqiyanto et al., 2024).

Cooperation with external parties is very possible, including collaborating with other educational institutions. Forming networks with other educational institutions to share information and experiences in overcoming academic fraud problems. Institutions can also work with relevant professional organizations to develop higher standards of ethics and integrity. It is important to remember that efforts to prevent academic dishonesty are an ongoing process. Universities need to continually evaluate and improve existing policies and programs. In addition, involving all members of the academic community in this effort is essential to creating a learning environment that upholds the values of honesty and integrity. With a comprehensive and ongoing approach, universities can significantly reduce the rate of academic dishonesty and produce graduates with high integrity and competence. Finally, there needs to be a cultural change in the academic environment (Reitz, 2022). All parties, including institutions, lecturers, staff, and students, must have a strong commitment to creating an academic environment that upholds the values of honesty and integrity. Thus, it is hoped that academic fraud can be minimized and the quality of education can be improved.

CONCLUSION

Based on the analysis conducted in this study, various conclusions were obtained. In general, students have committed academic fraud, including cheating on friends, plagiarizing, taking notes, using the internet as a medium for cheating, paying home workers ,and collaborating with other friends during exams. These acts of academic fraud are carried out based on several things such as pressure from parents and the environment, a weak sense of security during exams, limited time to complete assignments, not having adequate skills, and copying friends who also commit academic fraud. Creating an environment of integrity, strict supervision, and the implementation of attitudes, behaviors, and control of teachers and staff can play an important role in reducing the incidence of academic fraud. Student interest in reporting fraud is still relatively low. This is related to the absence of an academic violation reporting system, an unclear reporting system, the absence

of protection for whistleblowers and also the fear of an environment that does not support reporting fraud.

Academic dishonesty is a violation of academic values. Academic dishonesty can have negative consequences for yourself, others, and the institution. As a student, it is important to develop good and honest study habits early on. A competent whistleblowing system is needed to minimize acts of academic fraud among economics students, and there also needs to be a change in culture in the academic environment. All parties, including institutions, lecturers, staff, and students, must have a strong commitment to creating an academic environment that upholds the values of honesty and integrity.

To address this issue, universities should establish an accessible and anonymous whistleblowing system that guarantees confidentiality and protects students from retaliation. This can be achieved by implementing clear policies, training faculty and staff to handle reports appropriately, and providing legal protections for whistleblowers. Additionally, fostering a culture of academic integrity through workshops, ethics courses, and peer-led initiatives can help encourage students to report misconduct without fear of social consequences.

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