

The Influence of Self Efficacy, Procrastination Academic and Learning Environment on Academic Fraud Behavior of Student Department of Accounting and Finance Institution of SMK X Yogyakarta

Iin Kusmiati¹, Merinda Noorma Novida Siregar²

¹Universitas Negeri Yogyakarta, iin0090fe.2019@student.uny.ac.id

²Universitas Negeri Yogyakarta, merindasiregar@uny.ac.id

Abstrak

Academic fraud behavior, such as cheating, still occurs in students majoring in accounting and institutional finance students at SMK X Yogyakarta. Students cheat because they need more confidence with their answers, want to get good grades, do not study, and are stuck in urgent situations, so students exchange answers during exams with classmates. The objectives of this study are to: (1) identify the influence of self-efficacy on academic dishonesty among accounting students; (2) identify the influence of academic procrastination on academic dishonesty among accounting students; and (3) identify the influence of the learning environment on academic dishonesty among accounting students. The population of this study consisted of 202 students from classes X, XII, and XII at SMK X Yogyakarta who were majoring in accounting. 36 students in class X AKKL 1 Accounting and Finance Expertise Program participated in instrument trials. The linearity test, the multicollinearity test, and the heteroscedasticity test were the prerequisite tests in this study. The analysis technique used in this research is simple regression analysis for the first, second and third hypotheses. The results of this study indicate that: 1) There is a negative effect of Self Efficacy on Academic Fraud Behavior of Students majoring in Accounting with a correlation coefficient r_{x1y} of -0,286 and a coefficient of determination r_{x1y}^2 of 0,082; 2) There is a positive effect of Academic Procrastination on Academic Fraud Behavior of Students majoring in Accounting with a correlation coefficient of r_{x2y} of 0,186 and a coefficient of determination of r_{x2y}^2 of 0,135; 3) There is a negative effect of the Learning Environment on the Academic Fraud Behavior of Students majoring in Accounting with a correlation coefficient r_{x3y} of -0,375 and a coefficient of determination of r_{x3y}^2 of 0,145.

Keywords: Academic Fraud Behavior; Self Efficacy; Procrastination Academic; Learning Environment

Abstract

Perilaku kecurangan akademik seperti menyontek masih terjadi pada siswa jurusan akuntansi dan keuangan lembaga di SMK X Yogyakarta. Siswa menyontek karena membutuhkan keyakinan lebih dengan jawabannya, ingin mendapatkan nilai yang bagus, tidak belajar, dan terjebak dalam situasi yang mendesak, sehingga siswa bertukar jawaban saat ujian dengan teman sekelasnya. Tujuan dari penelitian ini adalah untuk mengetahui (1) Pengaruh Self Efficacy terhadap Perilaku Kecurangan Akademik Siswa Akuntansi; (2) Pengaruh Prokrastinasi Akademik terhadap Perilaku Kecurangan Akademik Siswa Akuntansi; dan (3) Pengaruh Lingkungan Belajar terhadap Perilaku Kecurangan Akademik Siswa Akuntansi. Studi ini melibatkan 202 siswa dari kelas X, XII, dan XII Jurusan Akuntansi SMK X Yogyakarta. Uji coba instrumen dilakukan di kelas X AKKL 1 sebanyak 36 siswa. Uji prasyarat dalam penelitian ini adalah uji linearitas, uji multikolinearitas, dan uji heteroskedastisitas. Teknik analisis yang digunakan dalam penelitian ini adalah analisis regresi sederhana untuk hipotesis pertama, kedua dan ketiga. Hasil dari penelitian ini menunjukkan bahwa: 1) Terdapat pengaruh negatif Self Efficacy terhadap Perilaku Kecurangan Akademik Siswa Jurusan Akuntansi dengan nilai koefisien korelasi r_{x1y} sebesar -0,286 dan koefisien determinasi r_{x1y}^2 sebesar 0,082; 2) Diketahui terdapat pengaruh positif Prokrastinasi Akademik terhadap Perilaku Kecurangan Akademik Siswa Jurusan Akuntansi dengan nilai koefisien korelasi r_{x2y} sebesar 0,186 dan koefisien determinasi r_{x2y}^2 sebesar 0,135; 3) Terdapat pengaruh negatif Lingkungan Belajar terhadap Perilaku Kecurangan Akademik Siswa Jurusan Akuntansi dengan nilai koefisien korelasi r_{x3y} sebesar -0,375 dan koefisien determinasi r_{x3y}^2 sebesar 0,145

Kata Kunci: Perilaku Kecurangan Akademik; Self Efficacy; Prokrastinasi Akademik; Lingkungan Belajar

*✉ Corresponding author: merindasiregar@uny.ac.id

INTRODUCTION

Education plays an essential role in developing the quality of human resources owned by a country, including character education. Character education is an effort to educate the nation's successors to have the ability to make wise decisions which are then implemented in social life, and character education is also believed to be one of the provisions that can complement student competencies in the world of work. Students must be more independent, have a strong mentality, and comply with applicable norms (Pertama & Anggiriawan, 2022).

Sagoro (2013) states that several categories of academic fraud cases often occur, namely cheating during exams, plagiarism, and falsifying a friend's signature when taking attendance. It is feared that academic cheating can make students carry this behavior into the world of work.

Fraud is an action that is deliberately carried out to deceive other people by hiding, eliminating, and changing information that is seen as capable of influencing and changing decisions so that it can benefit the person who does it (Sagoro, 2013). Cases of fraud are one of the problems that are still faced by developed and developing countries such as Indonesia (Aulia, 2022)

In Indonesia and several other countries, academic fraud behavior such as cheating and plagiarism still occurs frequently in the world of education, and it is undeniable that in the learning process, this behavior can happen to anyone, anytime and anywhere. Even though the government has high hopes for education, it can give birth to quality future generations of the nation and can be used as an agent of change for the nation in a better direction.

Academic cheating that has become a habit can harm student personalities on a broader scale (Solikhatus, 2013). Students who are used to committing academic cheating during school tend to behave similarly when they enter the world of work. At the tertiary level, a phenomenon that occurs in Indonesia itself, one of the leading universities, namely the Bandung Institute of Technology (ITB), released a case of academic fraud that occurred in its institution.

Academic cheating also often occurs in Vocational High School (SMK) students. Based on research conducted by Muhammad on students at State Vocational School 10 Surabaya in the 2015/2016 academic year by distributing questionnaires to 33 respondents from class XI Accounting, the results of the study revealed that there was academic fraud behavior carried out by students during tests or when doing assignments. This is proven that 79% of respondents, or 26 out of 33 students, committed academic fraud in the form of cheating during tests, besides as many as 82% of respondents, or 27 out of 33 students, committed academic fraud by copying friends' assignments (Ariani et al., 2018).

Based on The Theory of Planned Behavior by Ajzen (1991) this theory combines several key concepts in the social and behavioral sciences, and defines these concepts in a way that allows prediction and understanding of specific behaviors in specific contexts. Attitude toward the behavior, subjective norms toward the behavior, and perceived control over the behavior are usually found to predict behavioral intentions with a high degree of accuracy. In turn, these intentions, in combination with perceived behavioral control, can explain most of the variance in behavior. Several factors influence academic cheating behavior. Amelia et al. (2016) grouped the factors that influence academic fraud behavior into two parts, namely internal factors and external factors. Internal factors that influence cheating behavior include a lack of knowledge and understanding of what is meant by cheating and plagiarism, low self-efficacy, and socioeconomic status. Another internal factor is the desire to get high grades, moral values (personal value) where students consider cheating behavior reasonable behavior, low academic ability, time management in assignments or studying for tests, and delaying assignments. At the same time, the external factors that influence cheating behavior are pressure from peers and parents, unclear school regulations, and teachers' attitudes that are not firm towards cheating.

Based on observations of 36 students in class X at AKKL SMK X in Yogyakarta which was held from March to May 2023, it was determined that cheating was committed by students 47.2% of the time because they were unsure of their answers, 44.4% because they had not done their homework, 5.6%

because they wanted to get high grades, and 2.5% because they were in a hurry. In addition, based on observations regarding the impact that students feel after cheating, 69.4% of students answered that they were not confident, 27.8% of students became lazy to study, and 2.8% became addicted to continuing to cheat.

In addition, the fear of failure due to facing challenging assignments or questions is one of the motivating factors for students to delay completing assignments, which will trigger students to commit academic fraud. According to Ellis and Knaus, procrastination is a habit of postponing, which has no purpose and is a process of avoiding unnecessary tasks (Ilyas & Suryadi, 2017). Meanwhile, in achieving academic success or academic achievement, good cognitive abilities are also needed because individuals who experience cognitive barriers can disrupt their academic achievement. Based on observations in class X AKKL 1 regarding academic procrastination or the behavior of procrastinating in completing assignments, it is known that 73.4% of students like to procrastinate, and 26.6% of students do not like to procrastinate doing assignments.

One of the external factors that influence cheating behavior is the learning environment. (Amelia et al., 2016) School is a determining factor for developing students' personalities in the way of thinking, behaving, and behaving. Yusuf Syamsu & Sugandhi (2013: 36) state that schools, from the beginning of their establishment, have a mission to build students' character, in addition to developing insight and mastery of knowledge.

According to the results of the researcher's interview with the accounting teacher at SMK X Yogyakarta regarding the conditions in the classroom that affect students' academic fraud behavior, the teacher stated that the institution did not yet have strict sanctions to follow up on cheating behavior. Additionally, according to the findings of interviews with a number of students in class X, AKKL 1 reported that teachers had never disciplined pupils for cheating during exams.

One of the top schools, SMK X Yogyakarta, has achieved a lot in a variety of contests. Based on information from the website of SMK X Yogyakarta has won several achievements, including 3rd place in the competition smart accounting competition, which was held by Sanata Dharma, 2nd place in the marching competition (PBB), 1st place winner in the 2018 Taekwondo Cup at the DIY - Central Java level, 1st place winner in the regurgitant competition at the SMA/SMK level in Yogyakarta City, and others. Based on the results of observations made on 36 students in class X AKKL 1, it was found that 94.4% of students often cheated. Institution (AKKL), so researchers are interested in conducting research with the title "The Influence of Self Efficacy, Academic Procrastination, and Learning Environment on Academic Fraud Behavior of Student Department of Accounting and Finance Institution of SMK X Yogyakarta"

RESEARCH METHOD

Because the data are measured, transformed into numbers, and examined using statistical methods, this study makes use of quantitative research. This study was carried out at SMK X Yogyakarta. The time frame for this study's execution is March-May 2023.

All of the approximately 202 students majoring in accounting at SMK X Yogyakarta were designated as the population for this study. In that scenario, the researchers employ population-based samples to make their selection decision utilizing the Yamane, Issac, and Michael formulas. According to these estimates, the sample size is 134 for a population of 202 students with a 5% error rate.

The data collection technique used in this research is using a questionnaire. Questionnaires collect data regarding self-efficacy, academic procrastination, learning environment, and academic cheating behavior. Questionnaire measurement using a Likert scale with four scales. The lowest score is 1, and the highest is 4 "(Sugiyono, 2019: 312).

Based on the research instrument trials, it was carried out on 36 students of class X AKKL 1 SMK X Yogyakarta with the help of a computer program, the results of the validity test of the research instrument were obtained, namely the Academic Fraud Behavior variable (Y) with 11 valid items, the Self Efficacy variable (X1) with 13 valid items, the Academic Procrastination variable (X2) with 10 valid items, and the Learning Environment variable (X3) with 10 valid items.

Validated instruments go on to demonstrate their dependability. When findings from several measurements of the same group of subjects are essentially the same, an instrument is said to be trustworthy as long as the aspects of the subject being tested remain constant (Azwar, 2017: 7).

According to SPSS calculations, the learning environment variable had a value of 0,737, the self-efficacy variable of 0,746, the academic procrastination variable of 0,754, and the fraud behavior variable of 0,781. Cronbach's alpha values for all four variables are greater than 0,600, indicating that the variable is reliable and appropriate for use in research.

Simple Regression Analysis has been used in this study. The first, second, and third hypotheses are tested using this technique, which aims to identify the individual effects of the independent factors on the dependent variable.

RESEARCH RESULT AND DISCUSSION

Students in grades X, XI, and XII majoring in Accounting and Finance at SMK X Yogyakarta for the academic year 2022–2023, which consisted of 6 classes, served as the research subjects. The data from this study come from three independent variables—Self Efficacy (X1), Academic Procrastination (X2), and Learning Environment (X3)—and one dependent variable, Academic Fraud Behavior (Y). Based on data collected in the field, this section provides a description of the data for each variable. The mean, median, mode, and Standard Deviation (SD) used to characterize the data on the independent and dependent variables are included in the data description of each variable. Table of frequency distribution, histogram of each variable's frequency distribution, and further analysis.

Academic Fraud Behavior

A total of 134 students in classes X, XI, and XII accounting at SMK X Yogyakarta completed the 13 statements that made up the questionnaire, providing information on the Academic Fraud Behavior variable (Y). For each statement item, the ideal score is specified as a maximum of 4 and a minimum of 1. Accordingly, the highest ideal score is $(4 \times 13) = 52$, and the lowest ideal score is $(1 \times 13) = 13$. The Fraud Behavior variable has a mean of 34,86, a median of 35, a mode of 34, and a standard deviation of 3,302 with a top score of 45 and a lowest score of 23, respectively. The table below shows the frequency distribution of academic fraud behavior:

Table 1
Frequency Distribution of Academic Fraud Behavior

No.	Interval Class	Lower Limit	Upper Limit	Frequency	Frequency Presentation
1	23 – 25	22,5	25,5	1	0,7%
2	26 – 28	25,5	28,5	5	3,73%
3	29 – 31	28,5	31,5	16	11,9%
4	32 – 34	31,5	32,5	35	26,1%
5	35 – 37	34,5	37,5	49	36,5%
6	38 – 40	37,5	40,5	27	20,1%
7	41 – 43	40,5	43,5	0	0%
8	44 – 46	43,5	46,5	1	0,7%
Total				134	100,0%

Create a table of inclinations to score the cheating behavior variable after understanding the frequency distribution table to determine the range of scores and the proportion of respondents who fall into the very high, high, low, and deficient categories. According to the computation it is known that in the very high category, there are 4 students (3%). In the high category, there are 99 students (73,9%). In the low category, there are 28 students (20,9%) and in the very low category, there are 3 students (2,2%).

Self Efficacy

Data about variables In order to calculate self efficacy(X_1), 13 statements from a questionnaire filled out by 134 students in classes X, XI, and XII Accounting at SMK X Yogyakarta for the academic year 2022/2023 were used. For each statement item, the ideal score is specified as a maximum of 4 and a minimum of 1. Accordingly, the highest ideal score is $(4 \times 13) = 52$, and the lowest ideal score is $(1 \times 13) = 13$. The greatest score on the self-efficacy scale is 52, the lowest is 25, the mean is 39,88, the median is 40, the mode is 39, and the standard deviation is 4,719 on this scale. The table below shows the self-efficacy frequency distribution:

Table 2
Frequency Distribution of Self Efficacy

No.	Interval Class	Lower Limit	Upper Limit	Frequency	Frequency Presentation
1	25 – 27	24,5	27,5	2	1,5%
2	28 – 30	27,5	30,5	3	2,2%
3	31 – 33	30,5	33,5	11	8,2%
4	34 – 36	33,5	36,5	7	5,2%
5	37 – 39	36,5	39,5	35	26,1%
6	40 – 42	39,5	42,5	37	27,6%
7	43 – 45	42,5	45,5	28	20,9%
8	46 – 48	45,5	48,5	7	5,2%
9	49 – 51	48,5	51,5	3	2,2
10	52 – 54	51,5	54,5	1	0,7
Total				134	100,0%

After knowing the frequency distribution table, make a table of tendencies to score the Self Efficacy variable to find out the range of scores and the number of respondents who fall into the very high, high, low, and deficient categories. Based on the calculation it is known that in the very high category, there are 76 students (56,7%). In the high category, there are 46 students (34,3%). In the low category, there are ten students (7,5%), and in the very low category, as many as two students (1,5%).

Academic Procrastination

134 students in classes X, XI, and XII accounting at SMK X Yogyakarta completed a questionnaire with 14 statements for the 2022–2023 academic year, providing information on the academic procrastination variable(X_2). For each statement item, the ideal score is specified as a maximum of 4 and a minimum of 1. Accordingly, the highest ideal score is $(4 \times 14) = 56$, while the lowest ideal score is $(1 \times 14) = 14$. With a maximum score of 48, a minimum score of 22, a mean of 36,15, a median of 36,5, a mode of 37, and a standard deviation of 4,565, the academic procrastination variable has the highest scores. The table below shows the frequency distribution of academic procrastination.

Table 3
Frequency Distribution of Academic Procrastination

No.	Interval Class	Lower Limit	Upper Limit	Frequency	Frequency Presentation
1	22 – 24	21,5	24,5	2	1,5%
2	25 – 27	24,5	27,5	3	2,2%
3	28 – 30	27,5	30,5	10	7,5%
4	31 – 33	30,5	33,5	18	13,4%
5	34 – 36	33,5	36,5	34	25,4%
6	37 – 39	36,5	39,5	38	28,4%
7	40 – 42	39,5	42,5	17	12,7%
8	43 – 45	42,5	45,5	10	7,5%
9	46 – 48	45,5	48,5	2	1,5%
Total				134	100,0%

After knowing the frequency distribution table, make a table of tendencies to score the Academic Procrastination variable to find out the range of scores and the number of respondents who fall into the very high, high, low, and deficient categories. According to the computation, 12 kids (9%) fell into the extremely high group. There were 67 students in the high group (47,8%). A total of two students (6.7%) in the very low category and 49 students (36,6%) in the low categories.

Learning Environment

Data on the Learning Environment variable (X_3) was gathered from 134 students in classes X, XI, and XII Accounting at SMK X Yogyakarta who completed questionnaires with 12 statements each for the Academic Year 2022/2023. For each statement item, the ideal score is specified as a maximum of 4 and a minimum of 1. Accordingly, the highest ideal score is $(4 \times 12) = 48$, while the lowest ideal score is $(1 \times 12) = 12$. The Learning Environment variable has a mean of 37,63, a median of 37, a mode of 37, and a standard deviation of 37. It has a maximum score of 47 and a minimum score of 25, respectively. The table below shows the frequency distribution of learning environments:

Table 4
Frequency Distribution of Learning Environment

No.	Interval Class	Lower Limit	Upper Limit	Frequency	Frequency Presentation
1	25 – 27	24,5	27,5	2	1,5%
2	28 – 30	27,5	30,5	5	3,7%
3	31 – 33	30,5	33,5	10	7,5%
4	34 – 36	33,5	36,5	39	29,1%
5	37 – 39	36,5	39,5	39	29,1%
6	40 – 42	39,5	42,5	17	12,7%
7	43 – 45	42,5	45,5	16	11,9%
8	46 – 48	45,5	48,5	6	4,5%
9	25 – 27	24,5	27,5	2	1,5%
Total				134	100,0%

After knowing the frequency distribution table, make a table of tendencies to score the Learning Environment variable to find out the range of scores and the number of respondents who fall into the very high, high, low, and deficient categories. Based on the calculation it is known in the very high category is 58,2%, the high category is 36,6%, the low category is 5,2%, and the very low category is 0,0%.

Research Hypothesis Test

First Hypothesis Testing

According to the findings of the simple regression analysis, the Self Efficacy variable's coefficient value is -0.408 and its constant value is 26,574. Based on these findings, the following can be the arrangement of a regression line equation with a single predictor:

$$Y = -0,408 + 26,574$$

According to this equation, the regression coefficient is negative by 0,408. This suggests that if self-efficacy (X_1) goes up by one, fraud behavior (Y) will go down by 0,408. Self-Efficacy and Fraud Behavior of Class X, XI, and XII Accounting Students at SMK X Yogyakarta Academic Year 2022/2023 Have a Negative Relationship, as Evidenced by the Correlation Coefficient Value for Y of -0,286. Population data ($N=134$) show that a higher level of self-efficacy will lead to a reduction in fraudulent behavior.

The coefficient of determination for the analysis was calculated using SPSS in light of the findings. X_1 to Y ($r_{x_1y}^2$) is 0,082, wwhich demonstrates that Class X, XI, and XII Accounting Students at SMK X Yogyakarta's Fraud Behavior is affected by the variable self-efficacy. for the 2022/2023 Academic Year of 8,2%, this shows that there are still 91.8% of other factors or variables that contribute to Fraud Behavior. The significance test aims to determine whether the hypothesis that has been proposed is accepted or not. The idea tested has a negative effect Self Efficacy against Academic Fraud Behavior. Based on the t-test, the beta coefficient value is $-0,286 < 0,05$ at an error level of 5%, so the existing hypothesis is accepted. is therefore possible to draw the conclusion that "There is a negative influence

Self Efficacy on Fraud Behavior of Students Majoring in Accounting at SMK X Yogyakarta for the 2022/2023 Academic Year."

Second Hypothesis Testing

The basic regression analysis's findings indicate that the constant is 30,889 and that the academic procrastination variable's coefficient value is 0,233. These findings permit the following arrangement of a regression line equation with a single predictor:

$$Y = 0,233 + 30,889$$

According to this equation, the regression coefficient is negative by 0,408, which suggests that for every unit increase in academic procrastination (X_1), the value of fraudulent behavior (Y) will rise by 0.233 units. There is a positive association between academic procrastination and fraud behavior of Class X, XI, and XII Accounting Students at SMK X Yogyakarta Academic Year 2022/2023, as shown by the correlation coefficient value for Y of 0,186. Population data ($N=134$) indicate that if academic procrastination is higher, fraud behavior will also be higher.

Based on the findings of the analysis with help from SPSS, the coefficient of determination X_1 to Y ($r^2_{x_2y}$) is 0,135, which indicates that the variable Academic Procrastination has an influence on the Fraud Behavior of Class X, XI, and XII Accounting Students at SMK X Yogyakarta for the 2022/2023 Academic Year of 13,5% this shows that there are still 86,5% of other factors or variables that contribute to cheating behavior.

The significance test aims to determine whether the hypothesis that has been proposed is accepted or not. The idea tested is that procrastination positively affects Academic Fraud Behavior. Based on the t-test obtained r_{count} by 0,186 greater than r_{table} 0,168. The hypothesis is accepted if the r_{count} value is greater or equal to r_{table} the 5% error level. Thus, it can be concluded that "There is a positive effect of Academic Procrastination on Academic Fraud Behavior of Students Majoring in Accounting at SMK X Yogyakarta for the 2022/2023 Academic Year."

Third Hypothesis Testing

According to the findings of the straightforward regression analysis, the Learning Environment variable's coefficient value is -0,267 and its constant value is 35,220. Based on these findings, the following can be the arrangement of a regression line equation with a single predictor:

$$Y = -0,267 + 35,220$$

According to this equation, the regression coefficient is negative by -0,267 units, which means that if the value of Fraud Behavior (Y) decreases by -0,267 units, Learning Environment (X_3) will increase by one unit. The learning environment has a detrimental impact on the academic fraud behavior of Class X, XI, and XII Accounting Students at SMK X Yogyakarta Academic Year 2022/2023, as shown by the correlation coefficient value for Y of -0,375. Population data ($N=134$) indicate that cheating behavior will decline the more supportive the learning environment.

Based on the results of the analysis using SPSS assistance, the coefficient of determination X_3 to Y ($r^2_{x_3y}$) is 0,145, which indicates that the variable Learning Environment has an influence on the Academic Fraud Behavior of Class X, XI, and XII Accounting Students at SMK X Yogyakarta for the 2022/2023 Academic Year of 14.5% this shows that there are still 85.5% of other factors or variables that contribute to academiid fraud behavior.

The significance test aims to determine whether the hypothesis that has been proposed is accepted or not. The idea tested has a negative effect Learning Environment against Academic Fraud Behavior. Based on the t-test, the beta coefficient value is $-0,375 < 0,05$ at an error level of 5%, so the existing hypothesis is accepted. Thus, it can be concluded that "There is a negative influence Learning Environment on Academic Fraud Behavior of Students Majoring in Accounting at SMK X Yogyakarta for the 2022/2023 Academic Year."

Based on the findings of simple regression analysis, it is clear that each independent variable (Self Efficacy, Academic Procrastination, and Learning Environment) has a relative and effective contribution to the dependent variable (Academic Fraud Behavior), as shown in the following table:

Table 5
Relative Contribution & Effective Contribution

Independent Variable Name	Relative Contribution (%)	Effective Contribution (%)
----------------------------------	----------------------------------	-----------------------------------

<i>Self Efficacy</i>	107,44%	29,65%
Academic Procrastination	-38,40%	-10,60%
Learning Environment	30,96%	8,54%
Total	100%	27,6%

According to the summary table of the analysis's findings, the variable Self Efficacy contributed 29,65% in terms of effectiveness and 107,44% in terms of relative value. A relative contribution of -38,40% and an effective contribution of -10,60% are provided by the academic procrastination variable. The learning environment, on the other hand, made a relative contribution of 30,96% and an actual contribution of 8,54%. Thus, the overall effective contribution is 27,6%, whereas the whole relative contribution is 100%. These findings indicate that self-efficacy, academic procrastination, and learning environment together effectively contribute 27,6%, whereas additional variables not covered in this study contribute 72,4%.

Discussion

The Effect of Self-Efficacy on Academic Fraud Behavior

Self-efficacy has a negative effect on Academic Fraud Behavior. Based on the results of simple regression analysis (one predictor), obtained a value r_{x1y} of -0,286 which is negative. After the t-test was carried out, a beta coefficient of $-0,286 < 0,05$ was obtained at a significance level of 5% so that it could be concluded that self-efficacy a negative effect on academic fraud behavior. The value of the coefficient of determination X_1 on Y (r_{x1y}^2) of 0,082 indicates that the variable self efficacy has an influential contribution to Academic Fraud Behavior of 8.2%. This shows that 91.8% of other factors or variables still contribute to Academic Fraud Behavior The regression line equation using a mathematical model can be written as follows:

$$Y = -0,408 X_1 + 26,574$$

The regression equation means that the regression coefficient value X_1 is -0,408, which means if Self Efficacy increases by 1 point it will be followed by a decrease in Academic Fraud Behavior points by -0,408.

The results of this study are in line with Depi Apriliyanti's research (2021), which shows that there is a negative effect of Self Efficacy on Academic Fraud (Research of a survey of Economics Education Students Classes of 2018 and 2019 of the Teaching and Education Faculties of Siliwangi University) which is indicated by a regression coefficient value of -0,447 at a significance level of 5% and in line with the research of Yoosita Aulia et al. (2022) who found that Self Efficacy effect negative Academic Fraud Behavior as indicated by a significance value of 0,004 at a significance level of 5%. According to the theory presented by Pudjiastuti (2012), the concept of Efficacy is "beliefs about one's ability to organize and carry out a series of actions needed to achieve one's desires". Ghufuron & Suntak (2017) define self Efficacy as a person's belief about his abilities in dealing with various situations that arise in his life.

A journal written by Pudjiastuti (2012) states that there are several influencing factors of Self-Efficacy. Among them is the orientation factor of self-control, where self Efficacy refers to a person's inner feeling of being confident in his ability to overcome a problem, in this case when facing an exam, then contextual and situational factors, status factors or individual roles in the environment where someone who has a higher status in his environment has more degrees of control also extensive, then the external incentive factor or reward received by individuals from other people where the more significant the incentive a person gets in completing the task, the higher the degree self Efficacy.

According to the journal article by Amin, et al. (2021), pressure affects academic fraud behavior. This is proven by the findings of a study done on students at Jember State Polytechnic, which revealed that pressure significantly affects academic fraud behavior. Findings by Fida et.al. (2018) that regulatory self-efficacy and moral disengagement have opposing influences on cheating behavior, that regulatory self-efficacy negatively influences not only engagement in cheating behavior but also justification mechanisms that allow for a divorce between moral standards and actions, and that moral disengagement and cheating behavior mutually support each other over time.

It is proven that this first hypothesis can provide information that self Efficacy has a significant influence on academic fraud behaviour. The higher the level of Efficacy owned in a person, the more reluctant the person to cheat. However, the opposite is true if someone has Self Efficacy is low, it tends to seek various ways to achieve its goals, including committing fraud.

The Effect of Academic Procrastination on Academic Fraud Behavior

Academic Procrastination has a positive effect on Academic Fraud Behavior. Based on the results of simple regression analysis (one predictor) a value r_{x_2y} of 0,186 is obtained which is positive. After the t-test was carried out, it was got that it was r_{count} 0,186 greater than of r_{table} 0,168. The hypothesis is accepted if it is greater or equal to the 5% error level. Therefore, it may be said that academic laziness has a beneficial impact on academic fraud behavior. The value of the coefficient of determination X_2 on Y ($r_{x_2y}^2$) of 0,135 which indicates that the Academic Procrastination variable influences Academic Fraud Behavior of 13,5%. This indicates that there are still 86,5% of other factors or variables that contribute to Academic Fraud Behavior. The regression line equation using a mathematical model can be written as follows:

$$Y = 0.233 X_2 + 30.889$$

The regression equation means that the regression coefficient X_2 is 0,233, which means that if Academic Procrastination increases by 1 point, it will be followed by an increase in Academic Fraud Behavior points by 0,23 unit.

The results of this study are in line with research conducted by Depi Apriliyanti (2021), which shows that there is a positive effect of Academic Procrastination on Academic Fraud Behavior (Research of a survey of Economics Education Students Classes of 2018 and 2019 of the Teaching and Education Faculty of Siliwangi University) is indicated by a regression coefficient value of 0,325 at the 5% significance level. Also in line with research conducted by Ummul Khairat et al. (2020), which showed a positive effect of Academic Procrastination on the academic fraud behavior of high school students at Islamic Boarding School X indicated r_{x_2y} by (-0,505), $r_{x_2y}^2$ (0,066) at significance level of 5%.

Following the theory presented by Antonio et al. (2019) it is stated that academic procrastination is the behavior of procrastinating to complete assignments which can result in delays in completing tasks, even to fail in completing them. Ndruru et al. (2022) also stated that stalling for time and delaying the completion of tasks and learning obligations is one of the characteristics of an individual's unpreparedness in using and utilising time effectively. Delays in completing tasks can also hinder the learning process.

According Triyono (2019: 21-22) states that there are several indicators of Academic Procrastination, including, delays in starting and completing assignments where individuals do not immediately complete projects for various reasons, then arrows of slowness in carrying out tasks where individuals find it difficult or unable to carry out their duties thus procrastinating doing homework, the following indicator is doing other activities that are more enjoyable than doing tasks that must be completed where individuals prefer other activities that are more enjoyable such as game, watching movies, holidays and others.

The proof of this second hypothesis provides information that Academic Procrastination has an equally large influence on academic fraud behavior such as cheating where students who like to procrastinate doing assignments until the deadline set by the teacher will feel short of time so that their work results are not optimal and even tend to choosing shortcuts by asking and copying the work of his friends (Saman, 2017). The higher a person's level of procrastination, the higher the possibility of committing academic fraud, and vice versa. The lower the academic procrastination, the more likely a person will be reluctant to commit academic fraud (Nurjan, 2020).

The Effect of Learning Environment on Academic Fraud Behavior

The Learning Environment has a negative effect on Academic Fraud Behavior. Based on the results of simple regression analysis (one predictor), a value r_{x_3y} of -0,375 is obtained, which is negative. After the t-test was carried out, the beta coefficient value was negative at -0,375. When compared to a significance value of 0,05, it was $-0,375 < 0,05$, so the hypothesis was accepted. So it can be concluded

that the Learning Environment has a negative effect on Academic Fraud Behavior. The coefficient of determination X_3 for Y ($r_{x_3y}^2$) is equal to 0,145, which indicates that the Learning Environment variable contributes to Academic Fraud Behavior by 14,5%. This shows that 85,5% of other factors or variables still contribute to Academic Fraud Behavior. Equation of the regression line using a mathematical model can be written as follows:

$$Y = -0,267 X_3 + 35,220$$

The regression equation means that the regression coefficient X_3 is -0,267. If the Learning Environment increases by 1 point, it will be followed by a decrease in Academic Fraud Behavior points by -0.267 units.

The learning environment in this study includes the family environment, school environment, youth/social organisation environment, and values environment. The four domains provide a positive influence where the family environment, school environment, youth/social, organisational environment and the surrounding values environment do not support the existence of fraud behaviour, thus indirectly shaping the behaviour of students so that they are not easily influenced in committing acts of fraud, including cheating (Dalyono, 2012).

The results of this study are in line with the results of Amalia Nur Latifah's research (2020), which shows that there is a negative effect of the School Environment on Academic Fraud on written accounting tests as indicated by values r_{x_3y} (-0,321), $r_{x_3y}^2$ (0,103) and t count (4,400) > t table (1,654) at the significance level 5%. Following the theory presented by Ma'rifah (2018), the learning environment is "a condition around humans that is inside and outside of humans that is able to change the behavior, growth, development and abilities of a person that is permanent and is the result of experience and practice".

This third hypothesis proves that the environment shapes a person's personality. If the environment is good, then a person's personality will also be good, but conversely, if the environment is not good, then a person who is not good will also be formed (Wardani, 2015). Likewise, in this study, if the learning environment at SMK X Yogyakarta is well-created, students will not be easily influenced to commit violations, primarily academic fraud behavior.

CONCLUSIONS AND SUGGESTION

Conclusion

The following conclusions are reached based on the findings of the research and discussion that have been previously mentioned:

1. There are negative influences self Efficacy towards Academic Fraud Behavior of students majoring in Accounting and Institutional Finance at SMK X Yogyakarta 2022/2023 Academic Year with a correlation coefficient (r_{x_1y}) of -0,286 and a coefficient of determination ($r_{x_1y}^2$) of 0,082.
2. There is a positive influences of Academic Procrastination towards Academic Fraud Behavior of students majoring in Accounting and Institutional Finance at SMK X Yogyakarta 2022/2023 Academic Year with a correlation coefficient (r_{x_1y}) of 0,186 and a coefficient of determination ($r_{x_1y}^2$) of 0,135
3. There is a negative influence of Learning Environment towards Academic Fraud Behavior of students majoring in Accounting and Institutional Finance at SMK X Yogyakarta 2022/2023 Academic Year with a correlation coefficient (r_{x_1y}) of -0,375 and a coefficient of determination ($r_{x_1y}^2$) of 0,145.
4. Relative Contribution for variables Self Efficacy to the Academic Fraud Behavior of students majoring in Accounting was 107,44%, the Relative Contribution for the Academic Procrastination variable was -38,40%, and the Relative Contribution for the Learning Environment variable was 30,96%. While the Effective Contribution for variables Self Efficacy towards Academic Fraud Behavior of students majoring in Accounting and Institutional Finance by 29,65%, the Effective Contribution for Academic Procrastination variable by -10,60%, and the Effective Contribution for the Learning Environment variable by 8,54%. Total Effective Contribution of 27,6%, which means that Self Efficacy, Academic Procrastination and Learning Environment together make an Effective Contribution of 27,6% to the Academic Fraud Behavior of students majoring in

Accounting and Institutional Finance at SMK X Yogyakarta in the Academic Year 2022/2023 and 72,6% comes from other variables not examined in this study this research.

Suggestion

Based on the above conclusions, the following suggestions can be proposed:

1. For the School
The school can take steps to reduce acts of academic fraud behavior in schools by developing student character. Character development aims to improve self Efficacy in students so that students will have more confidence in their abilities and will not rely on others when facing difficulties, especially when taking tests or examinations.
Character development can be done by motivating the teacher to help students so that students appreciate the actual learning process more and are not concerned with grades alone.
The school also needs to create a natural educational environment by instilling religious values because if religious values are firmly embedded in students, students will feel afraid and reluctant to do things that deviate.
2. For student
Enjoy every process of learning. If you want a high score, try to achieve it by studying optimally because the process will not betray the results. Believe in your abilities.
3. For Families and Community Environment
Provide support in every child's learning process. Don't assume that if a child gets a low score, they are a less intelligent child because each child has different intelligence
4. For Further Research
For further research, it is better to use data collection techniques coupled with interview techniques because interviews can add data that may not be obtained from the questionnaire results.

REFERENCES

- Ajzen, I. (1991). The Theory of Planned Behavior. In *Organizational Behavior and Human Decision Processes* (pp. 179–211). Academic Press, Inc.
- Amelia, S. H., Tanjung, Z., Riyant, E., Azizi A.M, R., Novita, M. N. N., & Ranny. (2016). Perilaku menyontek dan upaya penanggulangannya. *JRTI (Jurnal Riset Tindakan Indonesia)*, 1(1), 1–6
- Amin, M., Dhorivun, A., Sintawati, A., Ahmad, A., & Ardhiarisca, O.(2021). Pengaruh Dimensi Fraud Diamond Terhadap Perilaku Kecurangan Akademik (Studi Kasus Pada Mahasiswa Akuntansi Sektor Publik Politeknik Negeri Jember). *Jurnal Pendidikan Akuntansi (JPAK)*, 9(3), 380-388
- Anderman, M. (2011). *Psychology of academic cheating*. Academic Press.
- Antoni, F., Yendi, F. M., & Taufik, T. (2019). Peningkatan Locus of Control dalam Mereduksi Prokrastinasi Akademik Mahasiswa. *SCHOULID: Indonesian Journal of School Counseling*, 4(2), 29.
- Apriliyanti, D. (2021). PENGARUH SELF EFFICACY, PROKRASTINASI AKADEMIK, DAN PRESTASI AKADEMIK TERHADAP PERILAKU KECURANGAN AKADEMIK (Survei pada Mahasiswa Jurusan Pendidikan Ekonomi Angkatan 2018 dan 2019 Fakultas Keguruan dan Ilmu Pendidikan, Universitas Siliwangi). *Gastronomia Ecuatoriana y Turismo Local.*, 1(69), 5–24.
- Ariani, R., Pusporini, A. Y., & Priono, H. (1970). FRAUD TRIANGLE PADA PERILAKU KECURANGAN AKADEMIK (Studi Pada SMK Negeri 10 Surabaya). *Jurnal Mebis (Manajemen Dan Bisnis)*, 3(2), 26–37.
- Artantio, F. I., Nuraini, K., Mardila, M., & Laily. (2022). Penggunaan Media Pembelajaran Berbasis Quizizz Dalam Meminimalisir Tingkat Kecurangan Akademik Pada Siswa Akuntansi SMK Islam Batu. *Prosiding National Seminar on Accounting, Finance, and Economics (NSAFE)*, 2(3), 85–92.
- Aulia, Yoosita., Handayani, A. E., Angelina, T. N. (2022). Pengaruh Self-Efficacy, Religiusitas Dan Internal Locus Of Control Terhadap Perilaku Kecurangan Akademik Mahasiswa Akuntansi Dengan Prokrastinasi Sebagai Variabel Moderasi. *Jurnal Ilmiah Akuntansi Indonesia*, 7(2), 230–

252.

- Dalyono. (2012). *Psikologi Pendidikan*. Bandung: Rineka Cipta.
- Danang Suntoyo. (2013). *Metode dan Instrumen Penelitian Ekonomi dan Bisnis*. CAPS (Center for Academic Publishing Service).
- Dewanti, P. W., Purnama, I. A., Siregar, M. N., & Sukirno, S. (2020). Cheating Intention of Students Based on Theory of Planned Behavior. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 15(2), 268.
- Djemari Mardapi. (2008). *Teknik Penyusunan Instrumen Tes dan Non Tes*. Yogyakarta: Mitra Cendekia Press.
- Donald L. McCabe, L. K. T. & Kenneth D. B. (2001). Cheating in Academic Institutions: A Decade of Research. *Ethics & Behavior*, 11(3), 2019–2232.
- Fadersair, K., & Subagyo, S. (2019). Perilaku Kecurangan Akademik Mahasiswa Akuntansi : Dimensi Fraud Pentagon (Studi Kasus Pada Mahasiswa Prodi Akuntansi Ukrida). *Jurnal Akuntansi Bisnis*, 12(2), 122–147.
- Ferrari, J.R., O. (2007). *Academic Anxiety, Academic Procrastination, and Parental Involvement in Students and Their Parent*.
- Fida, R., Tramontano, C., Paciello, M., Ghezzi, V., & Barbaranelli, C. (2018). Understanding the Interplay Among Regulatory Self-Efficacy, Moral Disengagement, and Academic Cheating Behaviour During Vocational Education: A Three-Wave Study. *Journal of Business Ethics*, 153(3), 725–740. <https://doi.org/10.1007/s10551-016-3373-6>
- Ghufron, M. N., & Suminta, R. R. (2017). Efikasi Diri dan Hasil Belajar Matematika: Meta-analisis. *Buletin Psikologi*, 21(1), 20.
- Hadi, A. S. (2008). *Pendidikan (Satu Pengantar)*. LPP UNS & UNS Press.
- Hadi, S. (2004). *Analisis Regresi*. Andi Offset.
- Hamalik, O. (2003). *Proses Belajar Mengajar*. Sinar Baru PT Bumi Aksara.
- Hamidayati, & Hidayat, S. (2020). Pendidikan Karakter; Perilaku Mencontek pada Siswa di Sekolah Dasar. *PEDADIDAKTIKA: Jurnal Ilmiah Pendidikan Guru Sekolah Dasar*, 7(4), 175–185.
- Hartanto, D. (2012). *Bimbingan dan Konseling: mengungkap akar masalah dan solusinya*. Indeks.
- Husetiya. (2015). Oleh: Yemima Husetiya Fakultas Psikologi Universitas Diponegoro Semarang. *Jurnal Psikologi Universitas Diponegoro Semarang*, 3, No.2, 47–48.
- Ilyas, M., & Suryadi. (2017). Perilaku prokrastinasi akademik siswa di SMA Islam Terpadu. *Jurnal An-Nida'*, 41(1), 71–82.
- Jailani, M., Rusdarti, & Sudarma, K. (2017). Pengaruh Kewirausahaan, Motivasi Belajar, Sosial Ekonomi Orang Tua dan Self Efficacy terhadap Minat Berwirausaha. *Journal of Economic Education*, 6(1), 52–59.
- Jones, L. J. (2011). *Academic Integrity and Academic Dishonesty: A Handbook About Cheating and Plagiaris*. Florida Institute of Technology.
- Laia, B., Florina Laurence Zagoto, S., Theresia Venty Fau, Y., Duha, A., Telaumbanua, K., Permata Sari Lase, I., Ziraluo, M., Magdalena Duha, M., Laia, B., & Luahambowo, B. (2022). Prokrastinasi Akademik Siswa Sma Negeri Di Kabupaten Nias Selatan. *Tatema Telaumbanua Ilmiah Aquinas*, 10(11), 162–168.
- Ma'rifah, S. S. (2018). Jurnal Bimbingan dan Konseling FKIP UNIPA. *Jurnal Bimbingan Dan Konseling FKIP UNIPA*, 35(1), 31–46.
- Ndruru, H., Florina, S., Zagoto, & Laia, B. (2022). Peran Guru Bimbingan dan Konseling Terhadap Prokrastinasi Akademik Siswa di SMA Negeri 1 Aramo Tahun Pelajaran 2021/2022. *Jurnal Bimbingan Dan Konseling*, 2(1).
- Nurjan, S. (2020). Analisis Teoritik Prokrastinasi Akademik Mahasiswa. *Muaddib : Studi Kependidikan Dan Keislaman*, 1(1), 61.
- Pertama, I. G. A. W., & Anggiriawan, I. P. B. (2022). Analisis Faktor-Faktor yang Mendasari Perilaku Kecurangan Akademik. *EKONIKA : Jurnal Ekonomi Universitas Kadiri*, 7(2), 184.
- Pudjiastuti, E. (2012). Hubungan “Self Efficacy” dengan Perilaku Mencontek Mahasiswa Psikologi. *MIMBAR, Jurnal Sosial Dan Pembangunan*, 28(1), 103.
- Puspitasari, I., Priyono, A., & Yudiono, U. (2018). Pengaruh Efikasi Diri Dan Lingkungan Sekolah Terhadap Kecurangan Akademik Pada Mata Pelajaran Ips Terpadu. *Jurnal Riset Pendidikan Ekonomi*, 3(2), 1–7.
- Sagoro, E. M. (2013). Pensinergian Mahasiswa, Dosen, Dan Lembaga Dalam Pencegahan Kecurangan

- Akademik Mahasiswa Akuntansi. *Jurnal Pendidikan Akuntansi Indonesia*, 11(2), 54–67.
- Salong, A. (2020). Perilaku Kecurangan Akademik Mahasiswa Dalam Proses Perkuliahan. *PEDAGOGIKA: Jurnal Pedagogika Dan Dinamika Pendidikan*, 6(2), 93–106.
- Saman, A. (2017). Analisis Prokrastinasi Akademik Mahasiswa (Studi Pada Mahasiswa Jurusan Psikologi Pendidikan Dan Bimbingan Fakultas Ilmu Pendidikan). *Psikologi Pendidikan & Konseling*, 3(2), 55–62.
- Santoso, D., & Yanti, H. B. (2017). Pengaruh Perilaku Tidak Jujur Dan Kompetensi Moral Terhadap Kecurangan Akademik (Academic Fraud) Mahasiswa Akuntansi. *Media Riset Akuntansi, Auditing & Informasi*, 15(1), 1–16.
- Siswoyo, D. (2007). *Ilmu Pendidikan*. UNY Press.
- Solikhatun, Y. U. (2013). Educational Psychology Journal. *Educational Psychology Journal*, 2(1), 65–72.
- Sugiyono, P. D. (2019). *Metode Penelitian Kuantitatif Kualitatif dan R&D*. Alfabeta.
- Suharsimi, A. (2013). *Prosedur Penelitian: Suatu Pendekatan Praktik*. Jakarta: Rineka Cipta.
- Sulfemi, W. B. (2018). Hubungan Motivasi Belajar Dengan Hasil Belajar Ips Di Smp Kabupaten Bogor. *Refleksi Edukatika : Jurnal Ilmiah Kependidikan*, 8(2), 1–12.
- Triyono, R. M. E. (2019). *Efikasi Diri dan Regulasi Emosi dalam Mengatasi Prokrastinasi Akademik*. CV Sindunata.
- Yusuf Syamsu, Sugandhi, N. M. (2013). *Perkembangan Peserta didik*. Jakarta: Alfabeta.