STUDENTS' CORRUPTIVE BEHAVIOR PERCEIVES:
COMPARISON AMONG THE DEPARTMENTS AND GENDER BIAS

A THESIS

Presented as a Partial Fulfillment of the Requirements
to Obtain the Bachelor Degree in Accounting Department

By:
SALMA JOUNARASTI HASNIZA
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DEPARTMENT OF ACCOUNTING
INTERNATIONAL PROGRAM
FACULTY OF ECONOMICS
UNIVERSITAS ISLAM INDONESIA
YOGYAKARTA

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DECLARATION OF AUTHENTICITY

Herein I declare to the originality of this thesis; I have not presented someone's work to obtain my university degree, nor have I presented anyone else's words, ideas, or expressions without acknowledgements. All quotations are cited and listed in the bibliography of the thesis.

If in the future this statement is proven to be false, I am willing to accept any sanction complying with the determined regulation or its consequences.

Yogyakarta, April 1, 2018

Salma Jounarasti Hasniza

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STUDENTS' CORRUPTIVE BEHAVIOR PERCEIVES:
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Yogyakarta, March 26, 2018

Researcher,

(Salma Jounarasti Hasniza)

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ABSTRACT

This research relied on an abundant phenomenon of corruptive behavior conducted by Business School students, regarding the issues that Business School as a higher institution on providing education is responsible on creating the religious and ethical values to the students in order to be able to face the real work life. This paper focused on the comparison of the student's corruptive behaviors perceives among the Accounting, Management, and Economics departments, also the gender bias related to it. Therefore, this research aimed to examine whether there was any different perceive of students' corruptive behavior among the Accounting, Management, and Economics students, also to examine whether there was any different perceive of students' corruptive behavior between male and female students from Accounting, Management, and Economics departments in the Faculty of Economics, Universitas Islam Indonesia by analyzing the students' tolerance level towards the corruptive behavior.

In this research, the data were collected through questionnaires measuring the tolerance level towards the corruptive behavior of 120 students from Accounting, Management, and Economics departments in the Faculty of Economics, Universitas Islam Indonesia by using purposive sampling. The respondents were 40 selected students from each department of Accounting, Management, and Economics, with the equal proportion of 60 male students and 60 female students. The results showed that there was a different perceive of students' corruptive behavior between Accounting and Management students. In addition, the results moderately supported that there was a different perceive between Accounting and Economics students toward students' corruptive behavior. On the other hand, the researcher found that there was no different perceives of students' corruptive behavior between Management and Economic students. Nevertheless, the researcher was able to find that there was a different perceive of students' corruptive behavior between male and female students on the Accounting, Management, and Economics department students.

Key words : students' corruptive behavior, Theory of Planned Behavior, comparison among departments, gender bias

ABSTRAK

Penelitian ini dilatarbelakangi oleh banyaknya fenomena perilaku koruptif yang dilakukan oleh mahasiswa di Sekolah Bisnis, serta mengenai isu-isu bahwa Sekolah Bisnis merupakan lembaga pendidikan tinggi yang bertanggung jawab dalam memberikan pendidikan untuk menanamkan nilai-nilai agama dan etika mahasiswa agar dapat menghadapi dunia kerja. Penelitian ini berfokus pada perbandingan persepsi mahasiswa terhadap perilaku koruptif antara mahasiswa jurusan Akuntansi, Manajemen, dan Ekonomi, serta bias gender yang terkait. Oleh karena itu, penelitian ini bertujuan untuk menguji apakah terdapat perbedaan persepsi mahasiswa terhadap perilaku koruptif antara mahasiswa Akuntansi, Manajemen, dan Ekonomi, juga untuk menguji apakah terdapat perbedaan persepsi antara mahasiswa laki-laki dan perempuan dari jurusan Akuntansi, Manajemen, dan Ekonomi di Fakultas Ekonomi, Universitas Islam Indonesia dengan menganalisis tingkat toleransi mahasiswa terhadap perilaku koruptif.

Dalam penelitian ini, data dikumpulkan melalui kuesioner yang mengukur tingkat toleransi mahasiswa terhadap perilaku koruptif oleh 120 mahasiswa dari jurusan Akuntansi, Manajemen, dan Ekonomi, Fakultas Ekonomi Universitas Islam Indonesia dengan menggunakan purposive sampling. Responden penelitian terdiri dari 40 mahasiswa dari masing-masing jurusan, dengan proporsi yang sama dari 60 mahasiswa laki-laki dan 60 mahasiswa perempuan. Hasil penelitian ini menunjukkan bahwa terdapat perbedaan persepsi mahasiswa terhadap perilaku koruptif antara mahasiswa Akuntansi dan Manajemen. Selain itu, hasil penelitian secara moderat mendukung bahwa terdapat perbedaan persepsi antara mahasiswa Akuntansi dan Ekonomi terhadap perilaku koruptif mahasiswa. Di sisi lain, peneliti menemukan bahwa tidak ada perbedaan persepsi perilaku koruptif mahasiswa antara mahasiswa Manajemen dan Ekonomi. Namun demikian, peneliti dapat menemukan bahwa ada persepsi yang berbeda antara mahasiswa laki-laki dan perempuan pada jurusan Akuntansi, Manajemen, dan Ekonomi terhadap perilaku koruptif.

***Kata kunci**: perilaku koruptif mahasiswa, Theory of Planned Behavior, perbandingan antar jurusan, bias gender*

CHAPTER I

INTRODUCTION

1.1 RESEARCH BACKGROUND

As a part of fraud, corruption has become a crucial phenomenon in Indonesia. With an impact of a huge number of the state financial damage, corruption has been stealing people's attention on several corruption cases and issue nowadays. In a real condition, corruption is not only involved by the governmental or public officers, but also the private sector officers. As mentioned by Dion (2010), there is an evidence that the main agent of corruption is not always a public official. Nevertheless, some people believe that a corruption involved by the public officers is more detrimental to the society and contravening the ethics and moral value within the people. Most people believe that a public corruption perpetrators take a gain from the people.

Corruption is born due to the decline in the value of the individual's social values that lead the people to misuse their authority and responsibility in order to enrich himself and others. In addition, due to the demands of human needs and desires are relatively unsatisfied, corruption is increasingly widespread nowadays. Moreover, psychological factors, religious knowledge, and moral education are very influential on one's motives in doing corruption. Indeed, many people know that corruption is a bad thing if done but many people do not realize that they are

already doing things that reflect corruptive behavior. This is very dangerous if it continues to happen in Indonesia because it will ultimately damage the societies' point of view about the corruption itself. People may probably tolerate the corruption as a common phenomenon and somehow it will be a culture that is done continuously and not immediately resolved.

As mentioned by Okogbule (2006), corruption is mostly defined as a device or strategy that usually employed to sway people away from the right course of action, duty, or conduct either in the performance of their official duties or in activities relating to economic or political matters. In addition, Okogbule (2006) also mentioned that a corruption is universal phenomenon that imply an amoral perspective that actually, the perception of corruption can vary over time and place. Budima (2006) mentioned that a corruption is simply defined as "a private gain at public expense". In line with these information, most prior research tend to focus on the act of corruption itself regardless agents who were involved in the corruption case.

In contradictory with most research conducted in the past which only focus on the corruption act, Dion (2010) suggested further research which focuses on agents who involve a corruption and the phenomenon of corruption in globalized markets. As mentioned by Dion (2010), a corruption circumstance may imply three possible combinations of actors: public (corrupt agent)-private (corrupting agent), private (corrupt)-private (corrupting), and public (corrupt)-public (corrupting). However, Okogbule (2006) explained that the public sector entities often let opportunities for public officers to be involved in corruption.

This is supported that some people may see from the media that many corruption cases involve the public officials at the most, but corruption can be perpetrated by anyone. Hence, people should never consider the corruption from the perspective of public officials only.

As mentioned by Okogbule (2004), there are several phenomena which correlated to corruption, such as unemployment, greed, institutional weakness, poverty, inefficient and ineffective law enforcement, disrespect for the rule of law, lack of moral standards and codes. In addition, psychological factors, religious knowledge and moral education are very influential on an individual's motives in doing corruption. Indeed, many people know that corruption is an immoral thing if it is done, but many people do not realize that they are already doing things that reflect corruptive behavior in their daily activities.

Nowadays, it cannot be denied that corruptive behavior has entrenched in Indonesian society. Corruptive behavior is now increasingly widespread because of the demands of human needs and desires which are relatively unsatisfied. Even today, not only private or public officials who may perpetrate corruptive behavior, but it also has been already contagious into students in many level of education.

As mentioned by Spaulding (2009), students corruptive behavior in a term of academic dishonesty, is one of the oldest challenges in instructional setting, but it remains one of the most challenging issues in a rapid advancement of technology currently (Mebratu, 2014). In addition, academic dishonesty is mostly performed by students as they are concerning to earn better grades and

recognitions than to grow professionally and wisely. Academic dishonesty can be performed in many forms, such as cheating, fabrications, enabling some infractions of academic integrity, bribes, favors and threats, also plagiarism (Lucas and Bernstein, 2005). Additionally, Mulisa (2015) mentioned that plagiarism includes copying another's work or papers without any authorization. Mebratu (2014) and Koss (2011) suggested that academic dishonesty is a problem which starts in many level of education, such as primary school and goes on through higher institutions such as colleges and universities. As cited in Ferrel and Daniel (1995), academic misconduct has been defined as dishonest acts connected with coursework, such as cheating on tests, examinations, and assignments as well as employing other questionable or deviant behaviors, including illegally obtaining examinations, plagiarizing all or part of a course-assigned paper, falsification of information, and the theft and mutilation of library materials. In addition, Fass (1990) provided one of the most comprehensive lists of behaviors constituting academic misconduct, including (a) unethical behavior during examinations, (b) inappropriate use of sources on papers and assignments, (c) inappropriate use of writing assistance and tutoring, collecting and reporting of data, (e) unethical use of academic tampering with the work of others, (g) questionable practices regarding the computer usage, (h) allowing misuse of one's academic work failing to adhere to academic regulations. Similarly, Robinson and Moulton (1985) examined several forms of cheating, including plagiarism, cheating on exams, computer grading systems.

The current university students may become future managers and leaders in our society. Mintzberg and Gosling (2002) asserted that managers cannot be created in a classroom. Professors cannot teach Management to people who are not managers. People should learn from their own experiences. In addition, some full-time MBA students are required to visit the federal prisons and interview white-collar criminals who are paying their dues to society – often for cooking the books (Kercheval, 2004). Thus, real first-hand experience of business ethics may enhance students' smarts and wisdom and may be better than knowledge and intelligence acquired from books and case studies in the classroom. On the other hand, others argued that colleges and universities cannot make vicious students virtuous or stupid students wise (Colson, 1999). Intuitively, there is a window of opportunity for social institutions (family, school, church, and society) to teach and instill these basic values early in one's life. Students should have learned values and ethics before they enter the higher institution such as a college.

In contradictory, Mulisa (2015) mentioned that higher institutions, such as universities, are the places where citizens are prepared for advanced future careers and responsibilities. Prior to this research, Cortese (2003) and Stevenson (2007) also suggested that the higher institutions are morally responsible to increase the awareness, knowledge, skills and values required to lead a just and a sustainable future. The higher institution are also playing an important role on contributing to the fulfilment of human and social potential, improvement on knowledge, and social and economic progress. Many scholars have turned to religions for guidance on leadership and ethical decision-making (Blanchard and Hodges,

2003), because religions often have much to say about ethical behavior in business organizations (Weaver and Agle, 2002). Sociologist, psychologists, criminologists, and anthropologists have studied it for many years, however, many Management scholars, have largely ‘‘ignored misbehavior in organizations’’ (Ivancevich et al., 2005). Thereby, the construct of unethical behavior is an under-represented area of research in the Management field and requires further attention. Hence, it is expected that the higher institution, such as universities is responsible on creating the religious and ethical values to the students.

In addition, in the real world of work, managers and employees may have a lot of pressure and opportunity to achieve specific organizational goals, deadlines, and quotas. This pressure and opportunity may lead some managers to engage in unethical behavior. Giacalone (2004), hence, suggested that it is important for business schools to satisfy all stakeholders in our society to create and nurture the students to be ethical when the students graduated from the business school and face the real work life. However, academic dishonesty conducted in a higher institution as a part of student corruptive behavior, may have a possibility to deter and discourage these values of education and diminish the development of students' creativity. There is also a chance that in the future, students may perpetuate the corruptive behavior in a real working life in terms of substantial corruption actions. Furthermore, due to this challenge, the major concern of business school as the one of higher institutions which face a serious problem to teach the students to be critical and ethical, may be damaged (Allen et al., 1998). Thus, the business contribution to the business school is responsible in

a fulfilment of human and social potential, improvement on understanding, and religious also ethical values. Beside business schools, Yuh-Jia Chen and Thomas Li-Ping Tang (2006) also suggested that CEO's as well as all managers' attitudes and actions, corporate ethical culture, and compensation systems have significant impacts on managers' ethical behaviors.

However, academic dishonesty is a worldwide problem, with high percentages of students admitting to cheating in several countries (Brady and Hart, 2007). As mentioned by Cameron (2003), a business environment is described as a dynamic, turbulent, even chaotic world. In addition, within a rapid development in the global business market, business schools are struggling to train their graduates to be both ethical and competent (Caldwell, 2010). Even though, the problem of academic dishonesty appeared as the major concern in a business school. Brady and Hart (2007) mentioned that business faculty are seeking to inculcate a moral perspective into their students in a society which has seen ethical debacles at Enron, Arthur Andersen, and WorldCom as well as more recent examples involving morally questionable decisions in both the banking and insurance industries. Moreover, McCabe et al. (2006) reported 56% of graduate students and 47% of undergraduates admitted to engaging in some form of cheating or questionable behavior, hence, emphasizing moral conduct seems incredibly important at business schools.

It is quite important for the higher institution, such as a Business School, to elaborate, what are the factors that may affect the students' intention on perpetuating the academic misconducts. As mentioned by Meizlish (2005),

student dishonesty behavior can be affected by demographical factors, such as age, gender, scholastic ability, family status, financial stress, attitudes toward cheating behavior, and the feelings of alienation. Furthermore, there are also context variables such as perceived work load, competiveness, class size, testing environment, and institutional factor. However, there are mixing results regarding the gender bias on academic dishonesty. In addition, in Indonesia, there are only limited research that concerned a further elaboration on a comparison of the Business School students' corruptive behaviors perceives between the Accounting department and other departments (Management and Economics), and also the gender bias related to it. Therefore, the researcher is interested to focus on the comparison between the student's corruptive behaviors perceives between the Accounting department and other departments (Management and Economics) and the gender bias related to it. Therefore, the researcher furtherly examine this topic and formulate an aim to form an academic thesis entitled "**Students Corruptive Behavior Perceives: Comparison among Departments and Gender Bias.**"

1.2 PROBLEM FORMULATION

There are limited research that already examined the comparison of the student's corruptive behaviors perceives between the Accounting department and other departments (Management and Economics), also the gender bias related to it. Based on this problem, this research may formulate research questions mentioned as follows:

1. Is there any different perceive of students' corruptive behavior between the Accounting and Management department students in Indonesia?
2. Is there any different perceive of students' corruptive behavior between the Accounting and Economics department students in Indonesia?
3. Is there any different perceive of students' corruptive behavior between the Management and Economics department students in Indonesia?
4. Is there any different perceive of students' corruptive behavior between male and female students (Accounting, Management, and Economics students) in Indonesia?

1.3 RESEARCH OBJECTIVES

1. To examine the different perceives of students' corruptive behavior between the Accounting and Management department students in Indonesia.
2. To examine the different perceives of students' corruptive behavior between the Accounting and Economics department students in Indonesia

3. To examine the different perceives of students' corruptive behavior between the Management and Economics department students in Indonesia
4. To examine different perceives of students' corruptive behavior between male and female students of Accounting, Management, and Economics departments in Indonesia.

1.4 RESEARCH CONTRIBUTIONS

1.4.1 For Researcher

This research is expected to provide additional knowledge and understanding about the students' corruptive behavior perceives between the Accounting department and other departments (Management and Economics) in Indonesia and a gender bias related to it. This research is also expected to enhance scientifically and systematically the researcher's ability on analyzing a phenomenon.

1.4.2 For Students

This research is expected to provide a systematic reference for the students' learning process about an issue related to the students' corruptive behavior perceives between the Accounting department students and other department students (Management and Economics) in Indonesia and a gender bias related to it.

1.4.3 For Academic Institutions and Professionals

This research is expected to provide additional explanation and analysis about the Business School students' corruptive behavior perceives between the Accounting students compared to the students from other departments (Management and Economics) in Indonesia and a gender bias related to it. In addition, this research is expected to be beneficial for the academicians and professionals to take a better action on solving the problems related to the corruptive behavior of the students within their institution. Thus, they may create a set of core competences to empower the students on avoiding any academic misconducts. This set of core competences may contribute an important role and bear responsibility for the academicians and professionals in creating moral and ethical values.

1.4.4 For Other Researchers

This research can be used as a reference and an additional information for further research that can be conducted in the future.

1.5 SYSTEMATICS OF WRITING

The systematics of writing in this research are explained as follows:

Chapter I: INTRODUCTION

This chapter contains the research background, problem formulations, research objectives, research contributions, and systematics of writing.

Chapter II: LITERATURE REVIEW

This chapter contains the theoretical review, theoretical framework, and hypothesis formulation.

Chapter III: RESEARCH METHOD

This chapter contains the explanation about the research population and sample, sampling technique, data collection method, variables and measurement, data analysis techniques, and hypothesis testing.

Chapter IV: DATA ANALYSIS AND DISCUSSION

This chapter contains the description of the research findings also analysis and discussion of the research findings.

Chapter V: CONCLUSIONS AND RECOMMENDATIONS

This chapter contains the conclusions that are obtained from the analysis from the previous chapter, research limitations, and the recommendation for the future research in the similar topic.

CHAPTER II

LITERATURE REVIEW

2.1 THEORETICAL REVIEW

2.1.1 Review about Corruption

The term of corruption is familiar in the wider community. As stated in Article 2 of Law No. 31 Year 1999, it explained that the meaning of corruption is "Every person who unlawfully commits enrichment to themselves or others or a corporation that can harm the state's finance or economy". Corruption was born because of the decline in the value of the individuals' social values which makes them to abuse any authority and responsibility, to enrich themselves and others. This is very dangerous if it continues to happen in Indonesia, because it will ultimately damage the society that corruption may be unconsciously accepted, and it will potentially become a culture that is continuously done and not immediately resolved.

Corruption is also defined as an illegitimate exchange of resources involving the use or abuse of public or collective responsibility for personal gains, benefits, profits or privileges (Luo, 2005). In addition, as mentioned by Waldman in Dion (2010), corruption is defined and included the following components: (1) a public official, (2) who misuses his authority, position, or power, and as a result, (3) violates some existing, legal norm in his or her particular country. The corrupt act is (4) usually done in secret and (5) is for personal gain in wealth or status or

in preferment of family, friends, ethnic or religious groups. In collusive forms of corruption, (6) an outside party is involved.

As stated in Okogbule (2006), corruption is mostly defined as a device or strategy that is usually employed to sway people away from the right course of action, duty, or conduct either in the performance of their official duties or in activities relating to economic or political matters. In addition, a corruption is simply defined as "a private gain at public expense" (Budima, 2006). According to Soekanto (1981) corruption is the behavior of individuals who use the authority and position to take a personal gain, which can harm the general importance and the state. So, corruption is a symptom: misuse and mismanagement of power, for personal gain; mismanagement of state resources by using formal powers and powers to enrich themselves. From a legal point of view, corruption includes elements: violates applicable law, abuse of authority that harms the state, enriches the individual or the self.

In addition, as the development of the globalization era, it cannot be avoided that corruption is not only related to those kind of misconducts in a scope of public economic condition or political matters. Zekos (2004) discussed many aspects of corruption in the context of globalization. Dion (2010) could gather those components of corruption in the following manner:

1. *Corruption of principles*. It was defined as only the harmonization of ethical principles in business that could contribute to stop the use of

corruption methods. In other words, the corruption of principles could only be annihilated through the introduction of universal ethical principles.

2. *Corruption of moral behavior*. It was mentioned as the ethical dilemma that business corporations have to deal with: either, business leaders as well as their employees in choosing the most profitable course of action, although it implies unethical behavior, or they conform themselves to their personal and organizational ethical norms. In both cases, there is a high risk that their choice could "drive their company out of business". In the first case, it is because of the legal pursuits against the company, and the second case, it is because of the loss of its competitiveness on the globalized markets.
3. *Corruption of people*. This could be said that small-scale corruption will be very difficult to be stopped.
4. *Corruption of organizations*. It can be defined that in business corporations, corruption creates more uncertainties about the expected level of profits. Thus, the business leaders tend to undertake "loss-avoiding behaviors" which are either expensive, or inefficient, or both. Indeed, as rightly said, corruption reduces competitiveness. Only those competitors who can pay large bribes can actually compete. The other potential competitors are automatically excluded from the market. Corruption is an anti-trust behavior. Additionally, corruption erodes public confidence in the market. The final effect is that people no longer trust

business leaders and, progressively, any other representative of social authority.

5. *Corruption of states*. According to Zekos (2004), in corrupt societies, government officials are only focusing on their growing economic power. Thus, that their competence is no longer developed as it should be. Prior research defined “transnational corruption” as the bribery of government officials by foreign businesses. It is also said that such corruption makes national economies less efficient. Thus, people do not longer trust their political leaders and public servants.

2.1.2 Review about Students Corruptive Behavior

Nowadays, it cannot be denied that corruption has entrenched in Indonesian society. Even today, not only officials but it has been already contagious into students. Corruption behavior is now increasingly widespread because of the demands of human needs and desires are relatively unsatisfied. Psychological factors, religious knowledge, and moral education are very influential on one's motives in doing corruption. Indeed many people know that corruption is a bad thing if done but many people do not realize that they are already doing things that reflect corrupt behavior.

Corruptive behavior has entrenched in Indonesian society. Corruptive behavior is now increasingly widespread because of the demands of human needs and desires which are relatively unsatisfied. Even today, not only private or public officials who may perpetrate corruptive behavior, but it also has been already contagious into students in many level of education. Corruptive behavior is all

things related to the attitude, actions and knowledge of a person or a group of people who entrap themselves in corruption activities.

If people look at the behavior of corruption that refers to the students, the corruptive behavior among the students is no longer be avoided nowadays, because after all this corruptive behavior has become a common problem that occurs among students, corruption behavior that occurs among students is not too discussed and punished properly due to the assumption that the impact of the students corruptive behavior is not very influential to the society. This is why this corrupt behavior becomes veiled and difficult to be prevented, such as cheating behavior at the exam, plagiarism culture, absenteeism habit, and many more.

One researcher cites that cheating behavior is an epidemic and refers to the findings of a center for academic integrity of more than 75 percent of university students admitted to cheat during the learning process (Hutton, 2006). Diekhoff, LaBeff, Clark, Williams, Francis and Haines (1996) found that there was a significant percentage of students cheating on tests, quizzes, and performing tasks. Moreover, other researchers noted the same phenomenon. Then in a 2004 survey of 50,000 students on 60 campuses in America, approximately 70 percent of respondents claimed to have cheated on doing college assignments (McCabe, 2006).

People have witnessed an ever-expanding list of scandals and corruptions in large corporations in the media for the past several years. Media mentions that nowadays, because of the lack of business ethics and the lack of standards,

corruptions are assumed to be acceptable to be conducted. In fact, Merritt (2002) mentioned that former Enron Corporation Chief Financial Officer (CFO) Andrew Fastow and former CEO Jeffrey Skilling had received their training at the Best Business Schools in the U.S. Researchers argued that it is not the lack of brains (intelligence), but lack of wisdom (Feiner, 2004) or virtue (Giacalone, 2004) that caused these kind of scandals. After the Enron scandal era, researchers and corporate executives have serious concerns over the reasons behind these scandals and corruptions (Etzioni, 2002).

Some argue that the real cause of the corporate scandals is ‘‘the overemphasis American corporations that has been forced to give in recent years to maximize the shareholder value without regard for the effect of their actions on other stakeholders’’ (Kochan, 2002). Many corporation that are intended to align Management interests with the owners’ value maximization goals, have profit-sharing programs for top-level executives and managers. A huge amount of pressure and opportunity for individual managers is caused by a profit-based mechanisms that may have some serious flaws. For example, Enron’s executives were provided with substantial bonuses in the form of stock options. Due to potential gains and perverse incentives, some corporate insiders deceptively manipulate Accounting procedures and intentionally engage in unethical behaviors. It appears that it is the love of money that may lead to these unethical behaviors and scandals (Yuh-Jia Chen and Thomas Li-Ping Tang, 2006).

In the Management and psychology literature, researchers have examined many constructs, such as: unethical behavior, cyber-loafing, workplace deviance,

counterproductive behavior, corruption, and organizational misbehavior (Vardi and Weitz, 2004). In addition, Ivancevich et al. (2005) suggested the misbehavior at work may include several things, but not limited to the following 23 behavioral constructs, namely as arson, blackmail, bribery, fraud, incivility, intimidation, kickbacks, lying, misinformation, privacy violations, revenge, sabotage, sexual harassment, substance abuse, theft, bullying, cheating, discrimination, dishonesty, espionage, threats, whistle blowing, and concealment of information.

Corruptive behavior can be done anywhere, in the classroom or outside the classroom. Examples of some cheating behaviors that are one of the most corrupt behaviors are: (a) copying homework from other students; (b) adopt or steal another student's idea; (c) copying lecture materials on paper or other media to obtain an answer to the exam results; (d) cooperate among several students during the exam; (e) intentionally stealing answers from other students during the exam; and (f) practice at the examination (Cizek, 1999). Recognizing that cheating may occur in dozens of forms, Newstead et al., (1996) defined cheating as any act that misrepresents a student's work as representing his or her own work product in completing a course related assignment. In addition, most prior research concerned on plagiarism and defined plagiarism as an action that coloring student life, may even have its own needs as a reference in completing the tasks charged. There are several factors driving this more difficult to eradicate. Lack of knowledge that students have about the rules of writing, whereas students in their daily life are not often faced with tasks that demand to write. Other internal factors that influence in the rise of plagiarism, among others, laziness. In addition,

students who postpone the task are usually pursued deadlines at the time the task will be collected. This deadline allows students to choose to practice plagiarism. The classic reason that students hold plagiarism is easy, fast, and timely. Lack of self-confidence also causes students to do plagiarism.

2.1.3 Review on Students Corruptive Behavior in Business School

As mentioned by Spaulding (2009), students' corruptive behavior is one of the oldest challenges in instructional setting, however it remains one of the most challenging issues with the advancement of technology today (Koss, 2011). It also can be defined as damaging with, shifting, circumventing, or destroying any educational material or resources in a manner which deprives any students' fair access to resource (Lucas and Bernstein, 2005). It is also explained in form of fabricating false ideas that was not claimed by the teacher and hiding real information from others (Fawkner and 2004). In academic contexts, dishonesty is more than cheating at exam, assignments and papers. It includes cheating, fraud and plagiarism, the theft of ideas and other forms of intellectual properties whether they are published or not (Jones, 2011). These dishonesty behaviors can be committed either knowingly or unknowingly by the students to earn better academic credits (GPA).

It is believed that the quality of education cannot be ensured if students' corruptive behavior is being committed in an educational organization setting. In addition, students' corruptive behavior is assumed as a problem that starts in primary schools and goes on through colleges and universities (Mebratu, 2014).

Higher institutions such as the universities are the places where citizens are prepared for advanced future careers, with having a good capability in working, along with ethical and social responsibilities. Universities prepare their students to enter professional careers by identifying the demands of the current community with the goals of developing the students' creativity, insight, and analytical skills (Lupton, et al. 2000). More significantly, higher institutions must provide the students with the educators who are morally responsible to increase the awareness, knowledge, skills, and value needed to create a just and sustain a future (Cortese, 2003). These kind of institutions achieve their goals when they acquaint their students with these complex intellectual skills, problem solving abilities and harmonized personality. Hence, any form of academic behavior inhibits the achievement of these missions virtually. In higher education there are five fundamental values of academic integrity: honesty, trust, fairness, respect, and responsibility. Further, Brimble and Stevenson-Clarke (2006) stated that the role of higher education is much greater than preparing students for jobs as contributing to the fulfillment of human and societal potential, the advancement of knowledge and social and economic progress.

In general, students' corruptive behavior deters the achievement of these fundamental values of education and diminishes the progress of creativity. Particularly, a rampant form of students' corruptive behavior disables the goals of higher education institutions by creating corrupted and unethical citizens. According to Tefera and Kinde (2010), the effect of students' corruptive behavior is long-lasting and catastrophic in many instances. The inferences of students'

corruptive behavior on a quality of education could be considered from three major perspectives according to Brimble and Stevenson (2005). Firstly, those students who committed dishonesty unfairly benefited from higher grades so that the equity and efficiency of the instructional measurement might be jeopardized and measuring students' relative ability is not possible. Secondly, it reduces the students' effort to achieve the goals of instruction both in the advanced study and the application of instructional objectives. Thirdly, it is related to the ethical values of dishonest behaviors. The authors claimed that those students who are ethically corrupted and do not respect academic integrity at higher institutions might not respect the integrity of their future professionals and careers. In higher education maintaining academic integrity is not a luxury but essential for survival in the global knowledge, skills and discoveries (Teshome, 2004).

The behaviors of students' corruptive behavior either directly or indirectly affect the quality of education as students seek mere credential by committing dishonesty behaviors which in turn intimidates the value of education and kills the progress of scientific cultures (Brimble and Stevenson-Clarke, 2006). When the students commit students' corruptive behavior, they are lying themselves and the academic institution for merely gaining academic credit without hardworking. They are lying themselves as their GPA reflects not their own true work and witnessed one's right merits. On the other hand, academic integrity helps the students to grow professionally and to become creative which dishonesty students would be deprived of. They are also lying their academic institution as accredited

without performing their duties and responsibilities and violating against the regulations of the institution.

Mulisa (2015) mentioned that academic misconduct can be committed in many forms. According to Lucas and Bernstein (2005), these misconducts can be seen in terms of cheating, fabrications, facilitating infractions of academic integrity, bribes, favors and threats. Another form of students' corruptive behavior is plagiarism. Lucas and Bernstein (2005) suggested that plagiarism is representing the words or ideas of another as one's own in any academic endeavor, which includes copying another's work or working with another person when both submit similar papers without authorization. The same authors finalize the types of students' corruptive behavior by including bribes, favors and threats. Furthermore, there are forms of violations that attempt to cheat, which are capable to make threats against any person with the intention of affecting the students' grade or evaluation of their academic performance.

Basically, academic dishonesty as the part of students' corruptive behavior, occurs as students' concern become to earn better grades and accreditations than to grow professionally (Bushweller, 1999). There are some research evidences that show why students commit academic dishonesty (Mebratu, 2014). However, these grounds can be classified under developmental or situational factors (Roberts and Haijew, 2009). According to several prior research, values may be socially created between people and embedded in a culture. Some of these values are situational and related to external contexts whereas other values are developmental and related to internal development.

Situational factors are those related to competition and might affect the students' academic credit. These variables include a concern to get the good marks, decrease a test anxiety, the classroom environment and relative risk to be detected, institutional policies on academic honesty, and performance and achievement issues (Higbee and Thomas, 2002). As mentioned by Sheard, Carbone, and Dick as cited in Roberts and Haijew (2009), developmental factors that cause academic dishonesty involve poor study skills, poor time management, lack of preparation, lack of skills to find resources, unwillingness to follow recommended good practice, inability to seek appropriate help, and low intrinsic interest in a given subject. There are further research evidences that show academic dishonest behavior related to family expectation, peer pressure and teachers' commitment (Koss, 2011 and Mebratu, 2014).

Building the culture of honesty and academic integrity in higher education institutions is beyond the mere seek for the quality of education and promote the fundamental values of integrity. It cultivates people with strong self-reliant emotions and creative skills. However, with the advancement of modern information technologies, there is a shift on how academic dishonesty is being committed among the students. There is evidence that shows both the exploitation of technology and traditional means of cheating occur when the students believe that committing academic dishonesty is not a serious behavior.

In addition, academic dishonesty can be committed by best students as their concern become to get the top of the classes, by middle students to remain competent and by low achiever students to earn better grades (Fawkner and

Keremidchieva, 2004). Though many studies have been conducted on the issue addressing academic dishonesty, the only common share of these findings is the trend that a number of students participate in academic dishonesty behaviors. There are huge gaps in the literature on figuring out why students choose to commit academic dishonesty and the trends of its prevalence. Particularly, the figures that show the degree of academic dishonesty are recurrently inconsistent with each other overtime and across cultures.

However, people should understand that higher institution, such as universities and business school, as the place where citizens are prepared for advanced future careers and responsibilities. Indeed, some prior research suggested that people who cheat in school are more likely to engage in unethical behavior at work (Stone et al., 2009). This situation may threaten worker career success and pose risks for organizational ethical violations. Hence, academic misconduct undermines the quality of education and it is detrimental to the core objective of education on creating innovative, responsible, and professional values.

As suggested by Mirshekary and Lawrence (2009), stakeholders now judge the performance of public and private organizations, not just on profitability, but also on the ethical values that are presented by the employee and managerial actions. These demands have affected upon educational institutions such as the business school which provide the teaching and preparation of business students for the workforce. Related to this issue is one of the most complex ethical misconduct issues in the academic environment, academic

cheating that has been defined as ‘a conscious effort to use proscribed data and/or resources on exams, such as copying another students’ answers or written work (plagiarizing) submitted for academic credit’ (Sierra and Hyman 2008).

Student unethical behavior in relation to their academic studies is emerging as a major issue around the world nowadays. Global communications and the widespread use of the internet and online resources have resulted in the increased use of these resources in incidences of cheating and plagiarism among university students. Cheating behavior is not only found in developed countries such as Australia, the USA, and the UK but is also reported widely in other countries (Grimes, 2004). Academic cheating among today’s students may have far-reaching effects on their future ethical behavior and research suggests that the ethical views and values of today’s students will form and foreshadow the future ethical behavior of managers (Salter et al., 2001). Many universities and business schools have addressed the issues of ethical behavior by introducing compulsory business ethics as part of the curriculum and by developing and publishing their policies and guidelines to promote academic integrity and ethical standards throughout their organizations (McCabe et al., 2006).

McCabe (2005) suggested that the most important factor that determines academic dishonesty in universities has been "the culture of academic integrity to which incoming students were exposed." In addition, Weber (2006) advocated the importance of business schools creating a comprehensive cultural change to successfully implement an effective ethics program, but noted that "the trend in

the past few years has to eliminate business ethics courses and downgrade the importance or attention to ethics within the business schools."

Academic dishonesty has become widespread that the media has called the problem a "plague" (Embleton and Heifer, 2007) and many research have labeled it a "crisis on campus" (Burke et al., 2007). Kennedy et al. (2008) listed 31 types of academic misconduct, and as high as 95% of students have been involved in academic dishonesty on some campuses (McCabe and Trevino, 1993). Nevertheless, the implications of these numbers, 44% of 10,000 faculty had been surveyed and have never reported academic cheating since they were aware, according to an extensive study (Burke et al., 2007).

In the last decade, business scholars have given increasing attention to the moral duties that business schools owe stakeholders in a business landscape demanding increased accountability (Caldwell and Boyle, 2007). Teaching principles of business ethics and helping students to apply those concepts in a highly competitive business world can be a challenging balancing act fraught with moral dilemmas. In reviewing the status of business schools, several prior research have concluded that "business schools are not very effective" although business programs have become a "lucrative business" for many universities, in many countries abroad. Neelankavil (1994) previously noted that modern business education has been criticized as "largely irrelevant to business practice" with graduates that "fall short of expectations." Business faculty has been criticized for lacking practical business experience (Shoemaker, 2008) and demonstrating a reluctance to hold students accountable to ethical standards (McCabe et al., 2002).

In addition, many prior researcher have argued for a business school model that incorporates a thoughtful view of the impact of businesses on society and that recognizes the implicit values of business choices. It is also noted that the graduates of many business schools may have developed the analytical skills to quickly adapt to their business settings, but have failed to develop their characters or "build their moral muscles."

The public press has laid responsibility on business schools to more effectively teach business ethics, increase the quality of business research, improve the screening of those admitted to business schools, engage corporate partners in long-term efforts to address ethical conduct, and “to prove they mean business" in addressing ethics issues (Merritt, 2002). Moreover, it has been urged that business school faculty and administrators are starting to "own up to their own role in creating Enrons," and sharply criticized business schools for promoting theories that are allegedly value free which actually are based upon "negative and highly pessimistic assumptions about people and institutions."

2.2 THEORETICAL FRAMEWORK

2.2.1 Theory of Planned Behavior

As mentioned by Ajzen (1991) as cited in Stone, Jawahar, and Kisamore (2009), some of the majority of academic misconduct research which rely on demographic, situational, and personality variables to explain violations of academic integrity, have used the theory of planned behavior to examine

academic misconduct intentions and behaviors. Many research believed that the theory of planned behavior by Ajzen (1991) suggested a promising prediction and possible rationale for academic misconduct. Based on Broeckelman-Post (2008) regarding the theory of planned behavior, several prior research mentioned that students engaged in academic dishonesty is influenced mostly by an attitude or belief whether they believe their peers engage mostly in academic dishonesty and they are not given certain punishments. The faculty members as the part of the business school need to look seriously at how they view their own roles in solving the academic dishonesty issue. In addition, Finn and Frone (2004) mentioned that the member of the university also play an important role on constructing subjective norms and conventions which may be considered by all the business school members. If the faculty and administrators seem to ignore the academic dishonesty, it can be said that the students are more likely to engage in dishonest behaviors and probably consider that dishonest behaviors are acceptable to be done. In addition, the students are more likely to engage in dishonest behaviors and probably consider that dishonest behaviors are acceptable to be done. The decision of omitting the academic dishonesty is often influenced by the student's perceive toward the corruptive behaviors.

In addition, few studies have used the theory of planned behavior (TPB) to examine academic misconduct intentions and behaviors while the majority of academic misconduct research has been empirically conducted, relying on demographic, situational and personality variables to explain violations of academic integrity. Theory-driven research is required to develop an

understanding of the rationale underlying academic misconduct and to determine the most effective means for explaining such behaviors. Ajzen (1991) showed promise that the theory of planned behavior (TPB) is able to predict and provide one possible rationale for academic misconduct. Such work may inform research that investigates motives and factors influencing unethical workplace behavior. In addition, Ajzen (1991) adds perceived behavioral control to the theory of reasoned to enhance prediction in situations where behavior may be constrained and or the behavior violates norms or rules. Many obvious example of this violations are the case of cheating, plagiarism, and other academic misconduct behaviors that violate academic integrity policies. The use of TPB has been used to predict many types of behavior, but most researchers commonly have used the TPB to predict behaviors related to the promotion of health and safety as well as environmental protection.

However, while the TPB has been used to predict a wide variety of behaviors, the use of this theory has been fairly limited in the area of academic misconduct. Specifically, it has been used both in a prior study of cheating and plagiarism (Harding et al., 2007). In addition, Whitley (1998) suggested that the TPB is able to categorize personality, demographic and situational variables as the basis for a model of academic misconduct.

In general, TPB encompasses three components which predict intention to engage in a specific behavior and subsequent engagement in the behavior. In addition, Ajzen (1991) furtherly explained that perceived behavior control is done

to enhance prediction in situations where behavior may be constrained and the behavior violates norms or rules. The three components are mentioned as follows:

1. *Attitudes toward the behavior*, i.e. beliefs about a behavior or its consequences;
2. *Subjective norms*, i.e. normative expectations of other people regarding the behavior;
3. *Perceived behavioral control*, i.e. the perceived difficulty or ease on performing the behavior.

The TPB stated that attitudes, subjective norms, and perceived behavioral control function independently to determine intention to perform (or not perform) some behavior. Intention is the immediate antecedent to behavior. Generally, favorable attitudes and supportive group norms result on both strong intent to perform and actual performance of a behavior, but perceived behavioral control, the perceived ease or difficulty of executing the behavior, can affect both level of intent and the intent-to-behavior relationship. For example, a student may have a favorable attitude toward cheating on exams and the student's peers may also engage in cheating, but the level of examination monitoring in a specific class may make cheating very difficult or impossible.

In addition, according to Ajzen (1991), attitude toward behavior refers to the degree to which a person has a favorable or unfavorable evaluation of the behavior in question, to the extent that students are more or less likely to form intentions to engage in cheating or plagiarism as well as actually engage in the

behavior. Stone et al. (2007) found attitudes to be significant predictors of cheating. In addition, Harding et al. (2007) suggested that perceptions of moral obligation and attitudes were highly correlated. It is also mentioned that somewhat indirect indicator of students' attitudes toward academic misconduct is their propensity for reporting academic misconduct by others. It is assumed that the students who report misconduct by others are less likely to engage in academic misconduct themselves. Many research also has revealed that students with favorable attitudes toward academic integrity policies are more likely to report misconducts than those who regard the policies as unfair.

Additionally, several research show that people are influenced by the behavior of others. This influence can create a pressure to conform to the behavior of members of a group, or may convey either what most people do in a given situation or behaviors that are associated with approval or sanctions by others. In a review of academic misconduct research, Whitley (1998) found that there is a very strong relationship between subjective norms and cheating behavior. Specifically, Whitley (1998) reviewed 16 researches that examine the social norms and reveal students who perceive social norms that tolerate cheating may cheat more than students who perceive social norms that do not tolerate cheating.

Perceived behavioral control as the component of TPB also affects both intentions and behaviors. Ajzen (1991) suggested that when individuals perceive constraints on intended behaviors, perceived behavioral control could help explain discrepancies between intentions and behavior. Thus, the relative importance of attitudes, subjective norms, and perceived behavioral control will vary across

situations and behaviors. When attitudes and norms are strong, perceived behavioral control may have little effect on actual behavior. However, perceived behavioral control becomes a more important factor in predicting behavior when behaviors are perceived as challenging or there are obstacles to performance. Ajzen (2002) argued that perceived behavioral control is related to self-efficacy and both reflect the perceived ability to perform a behavior. McCabe et al. (2002) gave an example of perceived behavioral control's influence on academic misconduct, which finds that students' degree of certainty of being caught involving in academic misconduct predicted extent of dishonesty independent of an institution's rules regarding misconduct. Thus, students have a greater propensity to engage in misconduct if sanctions are not imposed or are not severe enough to outweigh potential benefits of cheating even when instructors and administrators warn students about the consequences of cheating (McCabe et al., 2002).

2.2.2 Perceive

Perceive is the final process of an observation to any object that begins by the sensing process, namely the process of receiving stimuli by the sense device and then the individual has attention, then forwarded to the brain, and the individual is aware of something observed. By the existence of perceive, an individual can realize and understand the circumstances surrounding the environment and things that exist within the individual.

Many research relates to the notion of perceive ranging from a narrower scope to a wider scope, as in general, perceive is defined as a direct response of something or is a process of knowing some things through five human's senses. Whereas in a wider scope as mentioned by Wahyudin as cited in Martadi and Sri (2006), perception is a process involving prior knowledge in obtaining and interpreting the stimuli that our senses intend. The notion of perceive is a process to understand the environment including objects, people, and symbols or signs that involve cognitive processes (recognition). Gibson as cited in Martadi and Sri (2006), suggested that the cognitive process is the process by which the individual gives meaning through his interpretation of the stimulus that arises from certain objects, people, and symbols. In other words, perceive includes acceptance, organizing, and interpretation of stimuli that have been organized in ways that can influence behavior and shape attitudes. This happens because perceive involves the interpretation of the individual on a particular object. Thus, each object will have different perceptions despite seeing the same object.

According to Pearson cited in Spaulding (2009), differences in perceive are distinguished by several factors as follows:

1) Physiological factors, which include height, weight, gender, senses and so forth.
2) Experience and role, namely what has been experienced in the past and the role of the person to talk to.
3) Culture, which is a system of beliefs, values, habits, and behavior given in society.

4) Equality of circumstances such as good or bad, fun or not.

In addition, according to Walgito (2003), individuals can realize and can make perceive. Therefore, there are some requirements that must be met and mentioned as follows:

1) The existence of a perceived object (physical).
2) The existence of sensory / receptor devices to receive stimulus (physiological).
3) The attention that is the first step in holding a perception (psychological).

From the above definition, the understanding of perceive in research is the experience of objects, events, or relationships obtained by concluding information and interpreting messages. In other words, perception is to give meaning to sensory stimuli (Rachmat, 1996).

In addition, as stated in several prior research, perceived difficulty or ease on performing the behavior can influence someone's decision to engage in corruptive behaviors. This kind of perceive is also in line with the students' perceive towards the corruptive behavior in university or business school. Some students are more likely to engage in dishonest behaviors and probably consider that dishonest behaviors are acceptable to be done. This perceive may be different regarding the students' demographical factors such as age, gender, and status, also the situational factors such as competition and class environment.

2.2.3 Student's Corruptive Behaviors Perceives and Gender Bias

Academic misconduct behaviors can be committed for different reasons. The first is the situational and contextual factors that force students to commit dishonesty (Roberts and Haijew, 2009) where the second is internal attitude and perceive of students toward the academic dishonest behaviors (Meizlish, 2005). Moreover, Chiesl (2007) further extends that perceive like little chance of being caught, no punishment if get caught and everyone else doing it are among common reasons of academic dishonesty.

Furtherly, the rate of dishonesty behaviors can be affected by students' demographical factors such as age, gender, scholastic ability, family status, financial stress, attitudes toward cheating behavior and the feelings of alienation (Meizlish, 2005). It is furtherly stated that classroom context variables such as perceived work load, competitiveness, class' size, testing environment and the institutional factors such as honor codes, explicitness of academic integrity policies, clarifying the sanctions can be considered as the reasons of academic dishonesty. In addition, related to the theory of planned behavior, several prior research mention that there is a fact that "students' engagement in academic dishonesty is most influenced by an attitude or belief whether they believe their peers are engaging in academic dishonesty" (Broeckelman-Post, 2008). University administrators and faculty members as the part of the business school need to seriously examine how they view their own roles in addressing the academic dishonesty issue, whether they also play an important role on constructing subjective norms and conventions which may be considered by all the business

school members (Finn and Frone, 2004). If faculty and administrators seem to ignore the academic dishonesty, it can be said that the students are more likely to engage in dishonest behaviors and probably consider that dishonest behaviors are acceptable to be done. As mentioned by Nonis and Swift (2001), coupled with the fact that student dishonesty strongly correlates with future business behaviors, the implications of addressing the academic dishonesty problem affirm that the issue of cheating in business schools demands serious immediate attention (McCabe et al., 2001). The incidence of academic dishonesty in many forms is well documented in the scholarly literature. McCabe et al. (2001) reported that not all students do more cheating, but the nature of cheating has become more serious. It is also identified that there are 21 distinct types of student cheating in a study of English college students, which shows that student cheating as the part of academic dishonesty is becoming a serious problem in many countries.

Vojak (2006) had noted that cheating "has become both more prevalent and more socially acceptable." Chiesl (2007) reported that students cheat because "Everyone else is doing it; I see others cheating; It helps me get better grades, a good job, or admitted to graduate school; I see no reason not to cheat; There is little or no chance of getting caught; There is little, or no, punishment if I get caught." Moreover, the availability of online web sites has made it easy for college students to construct articles based on unattributed web resources, with cut-and-paste cheating increasing fourfold (Etter et al., 2006). Hence, in line with the theory of planned behavior, these findings mean that students are having a tolerant perceive towards the academic dishonesty as a part of students' corruptive

behavior. It means that, currently, students has a tolerant perceive on performing the behavior.

Mulisa (2015) suggested that there are mixing results regarding the gender bias on academic dishonesty. There are prior research findings that suggested male students commit academic dishonesty more often than female, where as there are also many research found out that female students commit academic dishonesty more often. In addition, Yuh-Jia Chen and Thomas Li-Ping Tang (2006) conducted a research to examine whether there is any difference in ethical attitudes between male students and female students. Yuh-Jia Chen and Thomas Li-Ping Tang (2006) summarized the theoretical, empirical, and practical contributions that male students tend to consider theft, corruption, and deception as more ethical and report higher propensity to engage in not whistle blowing, theft, corruption, and deception than the female counterparts. Thus, females are more ethical than males in this student sample. Male students had stronger unethical attitudes and had higher propensity to engage in unethical behavior than female students. In addition, Alan and Tse (2001) examined behavioral predisposition and religiosity and gender, and found that males tend to be more unethical at work than the female. Smyth and Davis (2004) also concluded that the perceptions of males indicated a significantly higher acceptance of cheating behavior than females.

In addition to demographic and attitudinal variables, gender has also been hypothesized in several prior research to be related to academic dishonesty (Lupton et al., 2000), however, there are mixed findings regarding gender

difference on academic dishonesty. There was a research finding which suggested that male commit academic dishonesty more often than female (Calabrese and Cochran, 1990). On the other hand, there is also a research evidence that found out female college students commit academic dishonesty more often than their male students counterpart do (Leming, 1980). Hence, the researcher is encouraged to seek the gender bias related to the students' perceive toward the corruptive behavior. From these statements, the researcher is interested to examine whether there is or there is no different perceives of students' corruptive behavior between male and female students (Accounting, Management, and Economics) students.

2.3 HYPOTHESIS FORMULATION

Several prior research mentioned that hypothesis is a temporary answer to the research problem formulations. As formulated by the researcher, due to the different gender, class' size, environment, different way of teaching, policies and sanction, it is possible that the students' perceive toward the corruptive behavior among the departments in business school (Accounting, Management, and Economics).

2.3.1 Student's Corruptive Behaviors Perceives : Comparing among the Departments

Various factors that influence corruptive behavior have been suggested by several researchers. Whitley (1998) stated that these factors also include attitudes toward cheating, social influences and alienation and state factors (stress,

condition of the learning room, condition of the teacher, and test conditions). On the other hand, other studies use planned behavior theory to predict this cheating attitude (Beck and Ajzen, 1991). Several previous studies have suggested that there is a need to investigate some issues that lead to cheating behavior, and it is advisable to increase deterrent efforts to control cheating behavior (Stevens and Stevens, 1987). Factors suggested in this theory such as attitudes toward behavior, social influences, and situational factors can predict this dishonest action.

In relation with the prior research findings explained previously, there are limited research which already examine the students' perceive toward corruptive behavior specifically on a business school, concerning the students from three departments mentioned as Accounting, Management, and Economics. It is interesting to see whether there is different perceive of students' corruptive behavior between the Accounting students and students from other departments (Management and Economics) due to the different gender, class' size, environment, different way of teaching, policies and sanction, that may influence each of the students perceives toward the corruptive behavior.

Hence, the researcher is courage to examine the different perceives of students' corruptive behavior between the Accounting students compared to students from other departments (Management and Economics) in Indonesia by developing several hypothesis mentioned as follows:

H1: There is different perceive of students' corruptive behavior between the Accounting and Management department students.

H2: There is different perceive of students' corruptive behavior between the Accounting and Economics department students.

H3: There is different perceive of students' corruptive behavior between the Management and Economics department students.

2.3.2 Student's Corruptive Behaviors Perceives : Gender Bias

According to demographic and attitudinal variables, gender has also been hypothesized in several prior research to be related to academic dishonesty (Lupton et al., 2000). However, there are mixed findings regarding gender difference on academic dishonesty. There was research finding which suggested that male commit academic dishonesty more often than female (Calabrese and Cochran, 1990) whereas there is also a research evidence that found out female college students commit academic dishonesty more often than male students counterpart do. Additionally, in Indonesia, there are only limited research that concerned a further elaboration on comparison of the student's corruptive behaviors perceives among departments in business school (Accounting, Management and Economics), and also the gender bias related to it. Therefore, the researcher is interested to focus on the comparison among the male and female student's corruptive behaviors perceives among the Accounting, Management and Economics department students by developing a hypothesis mentioned as follows:

H4: There is different perceive of students' corruptive behavior between male and female students (Accounting, Management, and Economics students) in Indonesia.

CHAPTER III

RESEARCH METHOD

3.1 POPULATION AND SAMPLE

The population of this study is the whole of the research objects to be studied (Hadi, 2009). In that population, there is problem needed to be investigated. The population may consist of persons, bodies, institutions, groups, which will be the source of information in the research conducted. Therefore, population is the whole object of the research and the research sample taken from the population (Kasiram, 2010). From the above explanation, the target populations in this research were the students from Accounting, Management, and Economics departments at Universitas Islam Indonesia who were registered as active students in the odd semester of 2017/2018 academic year.

In the other hand, some research terms mostly define sample as the data that enable the researcher to observe the objects and ensure to generalize the findings from the research sample to the population as a whole. In addition, as mentioned by Hadi (2009), the research samples are some part or representatives of the population that have similar characteristics to the population, taken as a source of research data. This research concerned on the undergraduate students of Accounting, Management, and Economics department of Universitas Islam Indonesia Yogyakarta. The data were obtained from the students who were

registered as the active students in the odd semester of 2017/2018 academic year by using certain criteria of a purposive sampling technique.

The researcher used a purposive sampling technique to determine the sample that will be observed in this research. As mentioned by Saunders, Lewis, and Thornhill (2012), purposive sampling is a technique on determining the samples by developing certain purpose or criteria that should be met by the samples. In other words, it is a non-probability sampling technique that the sample is selected based on characteristics of a population and the objective of the study. In this research, the purposes or criteria used in this purposive sampling are:

1. The samples were the undergraduate students of Accounting, Management, and Economics department of Universitas Islam Indonesia Yogyakarta who were registered as active students in the first-odd semester of 2017/2018 academic year.
2. The samples were 120 selected students, which were 40 students from each major (Accounting, Management, and Economics) with equal proportion of 60 male students and 60 female students.

3.2 TYPE OF STUDY

As mentioned by Hadi (2009), data is an information that will be analyzed and used to verify the truth of theory, which can conclude about something or seek for an answer toward the hypothesis that have been proposed. There are two types of research which are quantitative and qualitative research. Quantitative

research is used to quantify the problems to generate a numerical data or data that can be transformed into useable statistics. It is used to give the numbers on attitudes, opinions, behaviors, and other defined variables. It is used to generalize results from a larger sample population. Quantitative research uses data that is measurable to formulate facts and reveal patterns in research. Quantitative data collection methods are much more arranged than qualitative data collection methods. Quantitative data collection methods include various forms of surveys such as online surveys, paper surveys, mobile surveys and kiosk surveys, face-to-face interviews, telephone interviews, longitudinal studies, systematic observations, website interceptors, and online polls. On the other hand, qualitative research is primarily exploratory research which is used to gain an understanding of underlying reasons, opinions, and motivations. It provides insights into the problem or helps to develop ideas or hypotheses for potential quantitative research. Hence, it can be concluded that the type of research used in this research was a quantitative research which used the online surveys to obtain the data.

In addition, as stated by Saunders, Lewis, and Thornhill (2012) regarding the source of data, there are two types of data sources which are primary and secondary data. Primary data is information collected by the researcher directly through instruments such as surveys, interviews, focus groups or observation. This data is observed or collected directly from first-hand experience directly from the respondents. On the other hand, secondary data is basically primary data obtained by someone else. Researchers will use and repurpose information as secondary data because it is easier and less complicated to be collected. Hence, it can be

concluded that this research used the primary data to examine the students' perceive toward the corruptive behavior.

3.3 DATA COLLECTION

The researcher designed online questionnaires to collect the required data. The questionnaires were distributed to the students directly. The respondents were asked to voluntarily respond to some of the questions presented by the researcher. For that, the researcher asked the respondents to participate in this research by filling out the attached questionnaires by taking 5-10 minutes to answer the six sections of questions about their perceives toward the students' corruptive behavior.

3.4 VARIABLES AND MEASUREMENT

3.4.1 Corruptive Behavior Perceives

Corruptive behavior perceives can be defined as the value beliefs of the students about the academic misconducts which are usually conducted by them (Suwaldiman and Tyas, 2017). By adapting the previous research, these variables were measured based on their tolerance level to academic misconducts which were classified in the students' attitude of:

1. Turning in work done by someone else as one's own, or not collaborating in a team assignment;

2. A false excuse to obtain an extension on a due date or falsified medical certificate to get permission of leaving class;
3. Working on an individual exam/test/assignment with others;
4. Copying on test from another without their knowledge;
5. Using unapproved materials to complete an exam or assignment; and
6. Plagiarizing a paper (wholly or partially from printed resource or internet)

The students' perceives on the academic misconducts mentioned above were measured by adapting the Mishekary and Lawrence (2009) measurement, that each of the statement asked respondents to rate unethical actions (not right or wrong answers) on a four-point Likert-type scale from (1) *never acceptable*, to (4) always acceptable. This measurement was subsequently reverse coded to gauge the strength of attitudes to ethical misconduct (where the higher mean score defined a higher ethical orientation). This kind of measurement was stated as follows:

Table 1- Measurement for Students' Corruptive Behavior Perceives

Score	Level of Corruptive Behavior Perceives
1	Never Acceptable
2	Unacceptable
3	Acceptable
4	Always Acceptable

Although the data obtained about students' perceives on the academic misconducts mentioned above were rated by the respondents on a reverse coded four-point Likert-type scale, the researcher recorded and analyzed the data from (1) *never acceptable* as the highly intolerant perceive, (2) *unacceptable* as the intolerant perceive, (3) *acceptable* as the tolerant perceive, and (4) *always acceptable* as the highly tolerant perceive toward the students corruptive behavior. Therefore, based on the four-point Likert-type scale used in this research, the higher mean score defined a less ethical orientation.

3.4.2 Gender Bias

Most previous research suggested that female students had a greater ethical behavior when compared to male students, which means that females tend to be intolerant to the corruptive behavior. As stated by Mirshekary and Lawrence (2009), as a bias, gender influenced responses where females were found to indicate higher levels of unacceptability of unethical practices in academic and business settings than males. Therefore, in this research, the researcher examined the gender bias based on the similar corruptive behavior perceives measurement, by differentiating the responses of male and female students in all majors, by using the codes of (1) for male and (2) for female.

3.5 DATA ANALYSIS

3.5.1 Reliability Test

Reliability test was conducted by using Cronbach Alpha technique and whether all values indicated any internal consistencies. This analysis was done to

test whether the answer of the respondents were reliable or not. When the value of Cronbach Alpha > 0.60, those answers were considered as reliable.

3.5.2 Validity Test

Validity test was used to test whether the respondents' answers to the questionnaire was valid or invalid. A questionnaire was approved to be valid if the questions on the questionnaire were able to express the points that the questionnaire measured. In addition, this validity test tested 30 questions that aimed to examine the different perceives toward students' corruptive behaviors. When the value of *r-table* was n = 120 of 0.179, it was greater than the value of r count. It means that the questionnaire was considered as valid questionnaire.

3.5.3 A Difference of Means Test

A difference of means test was used to examine the data obtained from the sample. Comparison of means test was conducted to provide the information whether there is a different perceive toward the corruptive behavior in the result of two different groups or not. The comparison of means test conducted was the comparing of means with an independent sample *t-test* for two different groups design. This test was conducted to examine whether there was a difference in the means of the students corruptive behavior perceives between two groups such as Accounting and Management students, Accounting and Economics students, also Management and Accounting students. This test was also conducted to seek the difference in the means of the students corruptive behavior perceives of male and female students.

To test whether the proposed hypothesis was accepted or rejected, hypothesis testing was done by using independent sample *t-test* of 95% confidence level. The independent sample *t-test* was used to test whether there was a different mean of the two unrelated groups (independent), from one group compared to another. In addition, the researcher used the *p-value* approach to test the proposed hypothesis. If *p-value* (Sig.) < 0.05, hence, the hypothesis was accepted and if the *p-value* (Sig.) > 0.05, the hypothesis was rejected.

From these criteria mentioned above, the researcher accepted H1 that there was different perceive of students' corruptive behavior between the Accounting and Management departments students if the result of the first hypothesis testing showed that *p-value* was less than 0.05. In addition, if the result of the second hypothesis testing shows that *p-value* was less than 0.05, the researcher accepted H2 that there was different perceive of students' corruptive behavior between the Accounting and Economics departments students. If the *t-test* on the third hypothesis showed that *p-value* was less than 0.05, the researcher accepted H3 that there was a different perceive of students' corruptive behavior between the Management and Economics departments students. Lastly, if the result of the test on the fourth hypothesis showed that *p-value* was less than 0.05, the researcher accepted H4 that there was different perceive of students' corruptive behavior between male and female students (Accounting, Management, and Economics students) in Indonesia.

CHAPTER IV

DATA ANALYSIS AND DISCUSSION

This chapter describes the results of the research after all the data required in this study were collected. The researcher analyzed the data that had been collected in accordance with the problem formulations and hypothesis formulations that had been presented in the previous chapter. The results of this analysis was used to determine whether the research hypothesis was accepted or rejected in accordance with the purpose of this study, which was to determine the comparison whether there is any difference of the students' corruptive behaviors perceive between the Accounting and other department students (Management and Economics), also the gender bias related to it.

4.1 TEST OF VALIDITY AND RELIABILITY

4.1.1 Test of Validity

To test whether there is a different corruptive behavior perceive in the result of two different groups or not, the comparison of means test that was conducted was the comparison of means with an independent sample *t-test* for two different groups design. However, before conducting the analysis, the researcher conducted a validity test, which was used to measure whether the questionnaire was valid or not. A questionnaire is approved to be valid if the questions on the

questionnaire are able to express the points that the questionnaire will measure (Ghozali, 2011).

This validity test was done to test 30 questions that aimed to examine the different perceives toward students' corruptive behaviors that were divided into six dimensions coded as (A, B,C,D,E,F) which consisted of 5 questions for each dimension of corruptive behavior, namely as:

1. Turning in work done by someone else as one's own, or not collaborating in a team assignment; which coded as "A". This dimension consisted of 5 questions which each question examined the students' perceive toward specific corruptive behavior that was measured by the tolerance level toward the students' corruptive behavior of turning in work done by someone else as one's own, or not collaborating in a team assignment mentioned as follows:

    (1) A1 = Turning in work done by someone else or hiring a ghostwriter.
    (2) A2 = Receiving unpermitted help from someone else on an assignment.
    (3) A3 = Getting questions/answers from someone who has taken test.
    (4) A4 = Copying on test from another with their knowledge or turning in a paper copied from another student.
    (5) A5 = Not contributing a fair share in a group project.

2. A false excuse to obtain an extension on a due date or falsified medical certificate to get permission of leaving class; which coded as “B”. This dimension consisted of 5 questions which each question examined the students’ perceive toward the corruptive behavior that was measured by the tolerance level toward the students’ corruptive behavior of engaging a false excuse to obtain an extension on a due date or falsified medical certificate to get permission of leaving class, specified as follows:

    (1) B1 = Using a false excuse to obtain an extension on a due date.
    (2) B2 = Delaying taking an exam or turning in a paper due to a false excuse.
    (3) B3 = Hiding library or course materials longer than the due date.
    (4) B4 = Damaging library or course materials due to the extension of due date.
    (5) B5 = Getting permission for leaving the class by falsifying medical certificate.

3. Working on an individual exam/test/assignment with others; which coded as “C”. This dimension consisted of 5 questions which each question examined the students’ perceive toward the corruptive behavior that was measured by the tolerance level toward the student's corruptive behavior of working on an individual exam/test/assignment with others, which were stated as follows:

(1) C1 = Working on an individual assignment with others.

(2) C2 = Writing or providing a paper for another student.

(3) C3 = Giving a graded assignment to another student to submit.

(4) C4 = Sharing an assignment with others to use as an example.

(5) C5 = Helping someone else cheat on a test or assignment.

4. Copying on test from another without their knowledge; which coded as "D". This dimension consisted of 5 questions which each question examined the students' perceive toward the corruptive behavior that was measured by the tolerance level toward the student's corruptive behavior of cheating or copying on test or assignment from another without their knowledge, which were stated as follows:

    (1) D1 = Copying a friend's computer program

    (2) D2 = Copying on test from another without their knowledge

    (3) D3 = Cheating on a test in another way.

    (4) D4 = Cheating on a written assignment in another way.

    (5) D5 = Sabotaging someone else's work (on a disk, in a lab, etc.)

5. Using unapproved materials to complete an exam or assignment; and which coded as "E". This dimension consisted of 5 questions which each question examined the students' perceive toward the corruptive behavior that was measured by the tolerance level toward the students' corruptive behavior of using unapproved materials to complete an exam or assignment, which were stated as follows:

(1) E1 = Using unpermitted crib notes (cheat notes) during a test.

(2) E2 = Fabricating/falsifying a bibliography.

(3) E3 = Falsifying/fabricating research data.

(4) E4 = Altering a graded test and submitting it for additional credit.

(5) E5 = Submitting the same term paper to another class without permission.

6. Plagiarizing a paper (wholly or partially from printed resource or internet) which coded as “F”. This dimension consisted of 5 questions which each question examined the students’ perceive toward the corruptive behavior that was measured by the tolerance level toward the student's corruptive behavior of plagiarizing a paper (wholly or partially from printed resource or internet), which were stated as follows:

(1) F1 = Copying few sentences from written source without citing.

(2) F2 = Turning in a paper obtained in large part from a term paper “mill” or website that did not charge for this information.

(3) F3 = Copying a few sentences of material from an Internet source without footnoting them in a paper.

(4) F4 = Copying material word for word from a written source.

(5) F5 = Cutting & pasting material from the Internet and submitting it as one’s own

In addition, there were several criteria that should be considered in this analysis. This research used 95% confidence level (α = 5%), with the degree of freedom (*df*) = n – 2 = 120 – 2 = 118, which can be concluded that the value of *r-table* when n = 120 was 0.179. Moreover, if the value of *Corrected Item-Total Correlation* was greater than *r-table*, hence, every item of the question was considered to be valid (Ghozali, 2011). In addition, the researcher had conducted validity test and obtained the data as stated in the table as follows:

Table 4.1 – SPSS Output of Validity Test

Item	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	r - table	Validity
A1	51.08	232.985	.687	0.179	Valid
A2	49.90	250.444	.506	0.179	Valid
A3	50.61	237.971	.516	0.179	Valid
A4	50.95	233.645	.709	0.179	Valid
A5	51.28	234.336	.630	0.179	Valid
B1	51.03	234.856	.605	0.179	Valid
B2	51.09	232.067	.679	0.179	Valid
B3	51.24	232.403	.761	0.179	Valid
B4	51.31	232.602	.775	0.179	Valid
B5	51.14	233.702	.648	0.179	Valid
C1	50.20	246.598	.431	0.179	Valid
C2	50.98	236.865	.570	0.179	Valid
C3	51.03	238.032	.565	0.179	Valid
C4	50.91	237.193	.590	0.179	Valid
C5	51.00	235.950	.620	0.179	Valid
D1	51.02	234.067	.698	0.179	Valid
D2	51.30	233.556	.732	0.179	Valid
D3	51.32	233.431	.776	0.179	Valid
D5	51.34	232.513	.770	0.179	Valid
E1	50.91	230.790	.721	0.179	Valid
E2	51.18	234.706	.709	0.179	Valid
E3	51.19	232.005	.782	0.179	Valid
E4	51.27	234.584	.697	0.179	Valid
E5	50.95	234.518	.609	0.179	Valid
F1	50.88	232.127	.726	0.179	Valid
F2	50.94	234.072	.694	0.179	Valid
F3	50.93	232.886	.718	0.179	Valid
F4	51.03	233.545	.676	0.179	Valid
F5	51.10	230.225	.767	0.179	Valid

Source: Primary data processed, 2018

Based on the result of the validity test above, it is obvious that all of the items of questions (A1 - F5) showed the value of *Corrected Item-Total Correlation* which was greater than the value of *r-table* (0.179). These result means that all of these items were valid and should be included from the analysis. The result showed that the respondents understood about all of the questions asked in the questionnaires that hence, means that all of the items of questions were valid.

4.1.2 Test of Reliability

Test of reliability is a tool for measuring a questionnaire that is an indicator of a variable or construct. This test is conducted to seek whether the questions within the questionnaires are reliable enough to examine the problems that have been formulated. A questionnaire is considered to be reliable if the respondent's answer to the question is consistent or stable over time (Ghozali, 2011). Moreover, a construct is considered to be reliable if it has the value of Cronbach Alpha > 0.60. Therefore, the reliability test results in this research were stated as follows:

Table 4.2 – SPSS Output of Reliability Test

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.957	.958	30

Source: Primary data processed, 2018

As stated in the table above, it is shown that all of the questions had large Cronbach Alpha (0.958) which had the value >0.60. According to Nunally (1978), it can be said that all of the indicators are reliable to examine whether there is any difference of the students' corruptive behaviors perceive between the Accounting and other department students (Management and Economics) also the gender bias related to it. Hence, the items of questions can be used as a reliable measuring tool.

4.2 DESCRIPTIVE STATISTICS

Hadi (2009) mentioned that descriptive statistics is an analysis as a way of analysis by describing data that have been obtained as it is without drawing a general accepted conclusion. Sampling is done by purposive sampling which after conducting an online questionnaire survey, the researcher obtains the data from the respondents which match with the purposes or criteria used in the purposive sampling technique mentioned in previous chapter. As in line with the criteria purposed previously, the researcher obtained 120 responses from the respondents by distributing the online questionnaires to the undergraduate students of Accounting, Management, and Economics departments of Universitas Islam Indonesia Yogyakarta who were registered as active students in the odd semester of 2017/2018 academic year, where the samples that could be analyzed in this research were 120 students which were 40 students from each department (Accounting, Management, and Economics) with equal proportion of male (60 students) and female (60 students). The researcher distributed the online

questionnaires until the 120 responses were obtained completely and can be analyzed by regarding all of the criteria proposed.

4.2.1 Profile of Students' Department Category

In line with the criteria of the purposive sampling technique mentioned previously, it is proved that the researcher obtained the data from 120 students which were 40 students from each department (Accounting, Management, and Economics). To see the descriptive analysis of the data, the data about the profile of the students' department was stated in the table below:

Table 4.3 – SPSS Output of Department Category

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Accounting	40	33.3	33.3	33.3
	Management	40	33.3	33.3	66.7
	Economics	40	33.3	33.3	100.0
	Total	120	100.0	100.0	

Source: Primary data processed, 2018

Based on the table above, it is ascertained that the researcher obtained the data to be in line with the criteria of the purposive sampling technique mentioned previously, that from 120 students, there were 40 students from each department (Accounting, Management, and Economics).

4.2.2 Profile of Students' Gender Category

As in line with the criteria of the purposive sampling technique mentioned previously, the researcher wished to obtain the data in an equal proportion of male (60 students) and female (60 students) from all departments (Accounting, Management, and Economics). To see the descriptive analysis of the data regarding the students' gender, the data about the profile of the students' gender was quantified in the table below:

Table 4.4 – SPSS Output of Gender Category

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	60	50.0	50.0	50.0
	Female	60	50.0	50.0	100.0
	Total	120	100.0	100.0	

Source: Primary data processed, 2018

As stated on the table above, it is proved that the researcher obtained the data that was in line with the criteria of the purposive sampling technique mentioned previously, that from 120 students, there was an equal proportion of male (60 students) and female (60 students) from Accounting, Management, and Economics departments.

4.2.3 Profile of Students' Age Category

In this research, there is no criteria of the purposive sampling technique mentioned previously regarding the age of the respondents. This category

provided an additional explanation regarding the individual characteristics of the respondents. In addition, the researcher obtained the data as stated in the table below:

Table 4.5 – Data Distribution of Respondents' Age

N	Valid	120
	Missing	0
Range		2
Minimum		18
Maximum		20

Source: Primary data processed, 2018

Table 4.6 – SPSS Output of Age Category

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	18	83	69.2	69.2	69.2
	19	28	23.3	23.3	92.5
	20	9	7.5	7.5	100.0
	Total	120	100.0	100.0	

Source: Primary data processed, 2018

Based on the table above, the results showed that the age of the respondents varied between 18 to 20 years old. In addition, the respondents were mostly in the age of 18 years old that 83 respondents dominated the respondents' age category.

4.3 HYPOTHESIS TESTING

The *independent sample t-test* was used to compare the mean score of two different groups. This test was prepared to test whether there was any different perceives of students' corruptive behavior between the Accounting and other department students (Management and Economics). This test was also used to examine whether there was a different perceive of students' corruptive behavior between male and female students (Accounting, Management, and Economics students) as proposed in line with the hypothesis.

The mean score was examined by seeing the respondents' responses on six dimension of questions which expressed their tolerance level towards the students' corruptive behavior. This mean score of each group should be compared with another group and use the independent sample *t-test* to test whether the proposed hypothesis were supported or not supported, by seeing the significance level that if *p-value* (Sig.) < 0.05, hence, the hypothesis was accepted and if the *p-value* (Sig.) > 0.05, the hypothesis was rejected. Hence, the researcher showed the result of the hypothesis testing mentioned as follows:

4.3.1 Students' Perceive toward the Corruptive Behavior (Comparison between the Accounting and Management Department Students)

In order to examine whether there was different perceive of students' corruptive behavior between the Accounting and Management department students or not, the researcher compared the mean score by using the students' response regarding their tolerance level toward the students' corruptive behavior by using an independent sample *t-test* to test whether the first hypothesis that had

been proposed was supported or not supported. The first hypothesis was mentioned as follows:

H1: There is different perceive of students' corruptive behavior between the Accounting and Management department students.

The researcher compared the data obtained from 40 students of Accounting department and 40 students of Management department, then analyzed their response regarding their tolerance level towards the students' corruptive behavior by using a test of comparing means (independent sample *t-test*) and obtained the results as stated in the table below:

Table 4.7 – SPSS Output of Comparison of Means on Student's Corruptive Behaviors Perceive Between Accounting and Management Students

ITEM	Department	N	Mean	Std. Deviation	Std. Error Mean
A	Accounting	40	1.6950	.42242	.06679
	Management	40	2.2250	.58911	.09315
B	Accounting	40	1.3050	.45963	.07267
	Management	40	1.9250	.80471	.12724
C	Accounting	40	1.7700	.44503	.07037
	Management	40	2.0700	.57744	.09130
D	Accounting	40	1.3200	.51798	.08190
	Management	40	1.6600	.77948	.12325
E	Accounting	40	1.4450	.47391	.07493
	Management	40	1.9000	.71611	.11323
F	Accounting	40	1.5200	.57966	.09165
	Management	40	2.0050	.79161	.12516

Source: Primary data processed, 2018

Based on the result of the comparison of means test of hypothesis 1, it is obviously stated that the mean score regarding the Accounting students' tolerance

level toward the students' corruptive behavior was lower than the and Management students' tolerance level. Regarding the dimension A, Accounting students show the tolerance level toward the corruptive behavior as the mean score show the score of 1.695. This mean score is significantly lower when it is compared to Management students' tolerance level mean score which showed the value of 2.225. Regarding the dimension B, Accounting students show the tolerance level toward the corruptive behavior as the mean score show the score of 1.305 which is significantly lower when it is compared to Management students' tolerance level mean score which showed the value of 1.925. Regarding the dimension C, Accounting students show the tolerance level toward the corruptive behavior as the mean score show the score of 1.77 which is significantly lower compared to Management students' tolerance level mean score which showed the value of 2.07. Regarding the dimension D, Accounting students show the tolerance level toward the corruptive behavior as the mean score show the score of 1.32 which is lower compared to Management students' tolerance level mean score which showed the value of 1.66. Regarding the dimension E, Accounting students show the tolerance level toward the corruptive behavior as the mean score show the score of 1.445 which is lower compared to Management students' tolerance level mean score which showed the value of 1.90. Regarding the dimension F, Accounting students show the tolerance level toward the corruptive behavior as the mean score show the score of 1.52 which is lower compared to Management students' tolerance level mean score which showed the value of 2.005. Therefore, Accounting students had more intolerant perceive regarding

their decision to engage in all of six dimensions of corruptive behavior. Also, it can be seen from the result that there was a different perceive of students' corruptive behavior between Accounting and Management department students. In addition, the researcher further examined the significance level of the proposed hypothesis by using an independent sample *t-test* to test whether the first hypothesis that had been proposed was supported or not supported. The researcher then obtained the result as stated in the table below:

Table 4.8 – Independent Sample t-test on Student's Corruptive Behavior Perceive between Accounting and Management Students

		t-test for Equality of Means						
		T	Df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
							Lower	Upper
A	Equal variances assumed	-4.624	78	.000	-.53000	.11462	-.75819	-.30181
	Equal variances not assumed	-4.624	70.719	.000	-.53000	.11462	-.75856	-.30144
B	Equal variances assumed	-4.231	78	.000	-.62000	.14653	-.91172	-.32828
	Equal variances not assumed	-4.231	61.998	.000	-.62000	.14653	-.91291	-.32709
C	Equal variances assumed	-2.603	78	.011	-.30000	.11527	-.52948	-.07052
	Equal variances not assumed	-2.603	73.247	.011	-.30000	.11527	-.52972	-.07028
D	Equal variances assumed	-2.298	78	.024	-.34000	.14798	-.63460	-.04540
	Equal variances not assumed	-2.298	67.824	.025	-.34000	.14798	-.63530	-.04470
E	Equal variances assumed	-3.351	78	.001	-.45500	.13578	-.72531	-.18469
	Equal variances not assumed	-3.351	67.663	.001	-.45500	.13578	-.72596	-.18404
F	Equal variances assumed	-3.126	78	.002	-.48500	.15513	-.79384	-.17616
	Equal variances not assumed	-3.126	71.484	.003	-.48500	.15513	-.79429	-.17571

Source: Primary data processed, 2018

In addition, based on the result of independent sample t test above, it is stated that there was a different perceives of students' corruptive behavior between Accounting and Management department students. This result was supported from the test that the *p-value* (Sig.) for all items measured was less than 0.05. Item A showed the value of the *p-value* (Sig.) of 0.000 which was less than 0.05. Item B also showed the value of the *p-value* (Sig.) of 0.000 which was less than 0.05. Item C also showed that the value of the *p-value* (Sig.) of 0.011 which was less than 0.05. Item D also displayed a significant value of the *p-value* (Sig.) of 0.024 which was less than 0.05. Item E also showed that the significant value of the *p-value* (Sig.) of 0.000 which was less than 0.05 and the last, Item F also had the significant value of the *p-value* (Sig.) of 0.002 which was less than 0.05. Additionally, regarding the overall items, the researcher may conclude that Accounting department students had a less mean score (more ethical) rather than the Management students. Hence, this means that the Accounting department students were likely to be intolerant toward the students' corruptive behavior rather than the Management department students. Hence, the researcher accepted the hypothesis 1 that there was different perceive of students' corruptive behavior between Accounting and Management department students.

4.3.2 Students' Perceive toward the Corruptive Behavior (Comparison between the Accounting and Economics Department Students)

In order to examine whether there was a different perceive of students' corruptive behavior between the Accounting and Economics department students or not, the researcher compared the mean score by using the students' response

regarding their tolerance level toward the students' corruptive behavior by using an independent sample *t-test* to test whether the second hypothesis that had been proposed was supported or not supported. The second hypothesis is mentioned as follows:

H2: There is different perceive of students' corruptive behavior between the Accounting and Economics department students.

The researcher then compared the data obtained from 40 students of Accounting department and 40 students of Economics department, then analyzed their response regarding their tolerance level toward the students' corruptive behavior by using a comparison of means test (independent sample *t-test*) and obtained the results stated in the table below:

Table 4.9 – SPSS Output of Comparison of Means on Student's Corruptive Behaviors Perceive Between Accounting and Economics Students

ITEM	Department	N	Mean	Std. Deviation	Std. Error Mean
A	Accounting	40	1.6950	.42242	.06679
	Economics	40	2.0450	.41383	.06543
B	Accounting	40	1.3050	.45963	.07267
	Economics	40	1.6050	.64289	.10165
C	Accounting	40	1.7700	.44503	.07037
	Economics	40	2.0150	.57537	.09097
D	Accounting	40	1.3200	.51798	.08190
	Economics	40	1.5400	.63440	.10031
E	Accounting	40	1.4450	.47391	.07493
	Economics	40	1.6800	.63051	.09969
F	Accounting	40	1.5200	.57966	.09165
	Economics	40	1.8700	.73107	.11559

Source: Primary data processed, 2018

Based on the result of the comparison of means test of hypothesis 2, it is obviously stated that the mean scores regarding the Accounting students' tolerance level toward the students' corruptive behavior were lower than the and Economics students' tolerance level. Regarding the dimension A, Accounting students show the tolerance level toward the corruptive behavior as the mean score show the score of 1.695. This mean score is significantly lower when it is compared to Economics students' tolerance level mean score which showed the value of 2.045. Regarding the dimension B, Accounting students show the tolerance level toward the corruptive behavior as the mean score show the score of 1.305 which is lower when it is compared to Economics students' tolerance level mean score which showed the value of 1.605. Regarding the dimension C, Accounting students show the tolerance level toward the corruptive behavior as the mean score show the score of 1.77 which is lower compared to Economics students' tolerance level mean score which showed the value of 2.015. Regarding the dimension D, Accounting students show the tolerance level toward the corruptive behavior as the mean score show the score of 1.32 which is lower compared to Economics students' tolerance level mean score which showed the value of 1.54. Regarding the dimension E, Accounting students show the tolerance level toward the corruptive behavior as the mean score show the score of 1.445 which is lower compared to Economics students' tolerance level mean score which showed the value of 1.68. Regarding the dimension F, Accounting students show the tolerance level toward the corruptive behavior as the mean score show

the score of 1.52 which is lower compared to Economics students' tolerance level mean score which showed the value of 1.87.

Based on the result of the comparing means test of hypothesis 2, it is obviously stated that the mean score regarding the Accounting department students' tolerance level toward the students' corruptive behavior was lower than the Economics students' tolerance level. As stated in the table above, Accounting department students had more intolerant perceive regarding their decision to engage in all of six dimensions of corruptive behavior. It can be indicated from the result that there was a different perceives of students' corruptive behavior between Accounting and Economics department students. However, the researcher should further examine the significance level of the proposed hypothesis by using an independent sample *t-test* to test whether the second hypothesis had different perceive of students' corruptive behavior between Accounting and Economics department students that can be accepted or rejected. The researcher then obtained the result as stated in the table 4.10.

As stated on the result of independent sample t test in table 4.10, it can be seen that the *p-value* (Sig.) for items A (0.000), B (0.019), C (0.036) and F (0.020) measured were less than 0.05, which means that there was a significant different perceive of students' corruptive behavior between the Accounting students and Economics department students toward the behavior in dimension A which is turning in work done by someone else as one's own, or not collaborating in a team assignment. There is also a significant different perceive of students' corruptive behavior between the Accounting and Economics department students toward the

behavior in dimension B of giving a false excuse to obtain an extension on a due date or falsified medical certificate to get permission of leaving class. Also, there was also a significant different perceive of students' corruptive behavior between the Accounting and Economics department students toward the behavior in dimension C of working on an individual exam/test/assignment with others. Lastly, there was also a significant different perceive of students' corruptive behavior between the Accounting and Economics department students toward the behavior in dimension F of plagiarizing a paper (wholly or partially from printed resource or internet).

Table 4.10 – Independent Sample t-test on Students' Corruptive Behavior Perceive between Accounting and Economics Students

		t-test for Equality of Means						
		T	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
							Lower	Upper
A	Equal variances assumed	-3.743	78	.000	-.35000	.09350	-.53614	-.16386
	Equal variances not assumed	-3.743	77.967	.000	-.35000	.09350	-.53615	-.16385
B	Equal variances assumed	-2.401	78	.019	-.30000	.12496	-.54877	-.05123
	Equal variances not assumed	-2.401	70.610	.019	-.30000	.12496	-.54918	-.05082
C	Equal variances assumed	-2.130	78	.036	-.24500	.11501	-.47397	-.01603
	Equal variances not assumed	-2.130	73.364	.037	-.24500	.11501	-.47420	-.01580
D	Equal variances assumed	-1.699	78	.093	-.22000	.12950	-.47781	.03781
	Equal variances not assumed	-1.699	75.000	.093	-.22000	.12950	-.47797	.03797
E	Equal variances assumed	-1.884	78	.063	-.23500	.12471	-.48328	.01328
	Equal variances not assumed	-1.884	72.404	.064	-.23500	.12471	-.48359	.01359
F	Equal variances assumed	-2.373	78	.020	-.35000	.14752	-.64369	-.05631
	Equal variances not assumed	-2.373	74.146	.020	-.35000	.14752	-.64393	-.05607

Source: Primary data processed, 2018

In addition, the researcher may conclude that Accounting students had a less mean score (more ethical) measured in all dimension of the questions rather than the mean score of the Economics students' response. This means that the Accounting students were likely to be intolerant toward the students' corruptive behavior rather than the Economics students. However, the independent sample *t-test* only found that the *p-value* was only significant for several items of dimension A (0.000), B (0.019), C (0.036) and F (0.020) measured which were less than the *p-value* (Sig.) of 0.05. The researcher found that the students' perceive on other dimensions of the students' corruptive behavior had the dimension of A (0.000), B (0.019), C (0.036) and F (0.020), which consisted of dimension D (0.093) and E (0.063) were only significant at the *p-value* (Sig.) of 0.10. Hence, the researcher can conclude that the result moderately supported the hypothesis 2 that there was a significant different perceive between Accounting and Economics department students toward students' corruptive behavior at the *p-value* (Sig.) of 0.05 only on several dimension (A, B, C, F) and the dimensions D and E were only supported at *p-value* (Sig.) of 0.10.

4.3.3 Students' Perceive toward the Corruptive Behavior (Comparison between the Management and Economics Department Students)

In order to test whether there is a different perceive of students' corruptive behavior between the Management and Economics department students or not, the researcher compared the mean score by using the students' response regarding their tolerance level toward the students' corruptive behavior by using an independent sample *t-test* to test whether the third hypothesis that had been

proposed was supported or not supported. The third hypothesis was mentioned as follows:

H3: There is different perceive of students' corruptive behavior between the Management and Economics department students.

The researcher then compared the data obtained from 40 students of Management department and 40 students of Economics department, then analyzed their response regarding their tolerance level toward the students' corruptive behavior by using a test of comparing means (independent sample *t-test*) and obtain the results stated in the table below:

Table 4.11 – SPSS Output of Comparison of Means on Student's Corruptive Behaviors Perceive Between Management and Economics Students

ITEM	Department	N	Mean	Std. Deviation	Std. Error Mean
A	Management	40	2.2250	.58911	.09315
	Economics	40	2.0450	.41383	.06543
B	Management	40	1.9250	.80471	.12724
	Economics	40	1.6050	.64289	.10165
C	Management	40	2.0700	.57744	.09130
	Economics	40	2.0150	.57537	.09097
D	Management	40	1.6600	.77948	.12325
	Economics	40	1.5400	.63440	.10031
E	Management	40	1.9000	.71611	.11323
	Economics	40	1.6800	.63051	.09969
F	Management	40	2.0050	.79161	.12516
	Economics	40	1.8700	.73107	.11559

Source: Primary data processed, 2018

Based on the result of the comparing means test of hypothesis 3, it is obviously stated that the mean score regarding the Management students'

tolerance level toward the students' corruptive behavior was slightly higher than the Economics students' tolerance level. The Management students' tolerance level toward the students' corruptive behavior showed the mean score for dimension A of 2.225, dimension B of 1.925, dimension C of 2.07, dimension D of 1.66, dimension E of 1.9, and dimension F of 2.005. These Management department students' mean score of their tolerance level were slightly higher compared to Economics department students' mean score of dimension A (2.045), B (1.605), C (2.015), D (1.54), E (1.68), and F (1.87). As stated in the table above, Management students had more tolerant perceive regarding their decision to engage in all of six dimensions of corruptive behavior. Hence, it can be seen from the result that there was a different mean of the students' tolerance level toward the corruptive behavior between Management and Economics students. However, it is important that the researcher should furtherly examine the significance level of the proposed hypothesis by using an independent sample *t-test* to test whether the third hypothesis that had been proposed was supported or not supported.

Table 4.12 – Independent Sample t-test on Student's Corruptive Behavior Perceive between Management and Economics Students

		t-test for Equality of Means						
		T	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
							Lower	Upper
A	Equal variances assumed	1.581	78	.118	.18000	.11383	-.04662	.40662
	Equal variances not assumed	1.581	69.953	.118	.18000	.11383	-.04703	.40703
B	Equal variances assumed	1.965	78	.053	.32000	.16286	-.00422	.64422
	Equal variances not assumed	1.965	74.374	.053	.32000	.16286	-.00447	.64447
C	Equal variances assumed	.427	78	.671	.05500	.12889	-.20160	.31160
	Equal variances not assumed	.427	77.999	.671	.05500	.12889	-.20160	.31160
D	Equal variances assumed	.755	78	.452	.12000	.15891	-.19636	.43636
	Equal variances not assumed	.755	74.910	.453	.12000	.15891	-.19656	.43656
E	Equal variances assumed	1.458	78	.149	.22000	.15086	-.08034	.52034
	Equal variances not assumed	1.458	76.769	.149	.22000	.15086	-.08042	.52042
F	Equal variances assumed	.792	78	.431	.13500	.17037	-.20419	.47419
	Equal variances not assumed	.792	77.511	.431	.13500	.17037	-.20422	.47422

Source: Primary data processed, 2018

According to the table 4.12 about the result of independent sample *t-test* above, it is stated that there was no significant in all items of the dimensions regarding the Management and Economics students' perceives toward the corruptive behavior. This result was supported from the test that the *p-value* (Sig.) for all items measured was less than 0.05. The dimension A had the *p-value* (Sig.) of 0.118 which meant that the difference of Management and Economics students' perceive on this dimension was not significant. The dimension B had the *p-value* (Sig.) of 0.053, which meant that the difference of Management and Economics students' perceive on this dimension was moderate significant at the *p-value* (Sig.) of 0.10. Additionally, the dimension C had the *p-value* (Sig.) of 0.671, which meant that the difference of Management and Economics students' perceive on

this dimension was not significant. In addition, the *p-value* (Sig.) of dimension D (0.452), E (0.149), F (0.431) had the *p-value* (Sig.) which was higher than 0.05, which meant that the difference of Management and Economics students' perceive on this dimension was not significant. Moreover, it is also stated in the table previously that the mean score of the Management students' perceives toward students' corruptive behavior only had a slight difference rather than the Economics students. It means that there was no different perceives of students' corruptive behavior between Management and Economic students. Hence, the researcher concluded that the hypothesis 3 was not supported.

4.3.4 Students' Perceive toward the Corruptive Behavior (Comparison between the Male and Female Students from Accounting, Management, and Economics Departments)

In order to test whether there was a different perceive of students' corruptive behavior between the male and female students from Accounting, Management, and Economics departments or not, the researcher compared the mean score by using the students' response regarding their tolerance level toward the students' corruptive behavior by using an independent sample *t-test* to test whether the second hypothesis that had been proposed was supported or not supported. The fourth hypothesis was mentioned as follows:

> **H4**: There is different perceive of students' corruptive behavior between male and female students (Accounting, Management, and Economics students) in Indonesia.

Based on the table 4.13, it can be seen that there were different mean score regarding the male and female students' perceive toward the corruptive behavior. Regarding the dimension A, female students showed the tolerance level toward the corruptive behavior as the mean score show the score of 1.72. This mean score is significantly lower when it is compared to male students' tolerance level mean score which showed the value of 2.2567. Regarding the dimension B, female students show the tolerance level toward the corruptive behavior as the mean score show the score of 1.2533 which is significantly lower when it is compared to male students' tolerance level mean score which showed the value of 1.97. Regarding the dimension C, female students show the tolerance level toward the corruptive behavior as the mean score show the score of 1.6833 which is significantly lower compared to male students' tolerance level mean score which showed the value of 2.22. Regarding the dimension D, female students show the tolerance level toward the corruptive behavior as the mean score show the score of 1.1933 which is lower compared to male students' tolerance level mean score which showed the value of 1.82. Regarding the dimension E, female students show the tolerance level toward the corruptive behavior as the mean score show the score of 1.4067 which is significantly lower compared to male students' tolerance level mean score which showed the value of 1.9433. Regarding the dimension F, female students show the tolerance level toward the corruptive behavior as the mean score show the score of 1.4867 which is lower compared to male students' tolerance level mean score which showed the value of 2.11. Therefore, female students had more intolerant perceive regarding their decision

to engage in all of six dimensions of corruptive behavior. Also, it can be seen from the result that there were different mean score regarding the students' corruptive behavior perceive between male and female students. In addition, the researcher further examined the significance level of the proposed hypothesis by using an independent sample *t-test* to test whether the fourth hypothesis that had been proposed was supported or not supported.

Table 4.13 – SPSS Output of Comparison of Means on Student's Corruptive Behaviors Perceive Between Male and Female Students

ITEM	Gender	N	Mean	Std. Deviation	Std. Error Mean
A	Male	60	2.2567	.47741	.06163
	Female	60	1.7200	.42974	.05548
B	Male	60	1.9700	.77225	.09970
	Female	60	1.2533	.33722	.04353
C	Male	60	2.2200	.51513	.06650
	Female	60	1.6833	.43925	.05671
D	Male	60	1.8200	.76331	.09854
	Female	60	1.1933	.32094	.04143
E	Male	60	1.9433	.71790	.09268
	Female	60	1.4067	.39824	.05141
F	Male	60	2.1100	.77102	.09954
	Female	60	1.4867	.53154	.06862

Source: Primary data processed, 2018

Table 4.14 – Independent Sample t-test on Student's Corruptive Behavior Perceive between Male and Female Students

		t-test for Equality of Means						
		T	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
							Lower	Upper
A	Equal variances assumed	6.472	118	.000	.53667	.08293	.37245	.70088
	Equal variances not assumed	6.472	116.718	.000	.53667	.08293	.37243	.70090
B	Equal variances assumed	6.588	118	.000	.71667	.10879	.50124	.93210
	Equal variances not assumed	6.588	80.711	.000	.71667	.10879	.50020	.93313
C	Equal variances assumed	6.141	118	.000	.53667	.08740	.36360	.70974
	Equal variances not assumed	6.141	115.125	.000	.53667	.08740	.36355	.70978
D	Equal variances assumed	5.862	118	.000	.62667	.10690	.41498	.83836
	Equal variances not assumed	5.862	79.229	.000	.62667	.10690	.41390	.83944
E	Equal variances assumed	5.064	118	.000	.53667	.10599	.32679	.74655
	Equal variances not assumed	5.064	92.171	.000	.53667	.10599	.32618	.74716
F	Equal variances assumed	5.156	118	.000	.62333	.12090	.38392	.86275
	Equal variances not assumed	5.156	104.748	.000	.62333	.12090	.38360	.86306

Source: Primary data processed, 2018

Based on the result of independent sample t test above, it is obviously stated that the mean score regarding the male students' tolerance level toward the students' corruptive behavior was higher than female students. It can be seen from the result that there was a different perceives of students' corruptive behavior between male and female students (Accounting, Management, and Economics students). This result was supported from the test that the *p-value* (Sig.) for all items measured were less than 0.05 as stated in the table. The dimension A, B, C, D, E, and F in all items regarding the male and female students' perceives toward the corruptive behavior had the *p-value* (Sig.) of 0.000 which meant that the

difference of male and female students' perceive on this dimension was significant at the *p-value* (Sig.) of lower than 0.05.

In addition, it could be concluded that male students had a greater mean score rather than female, which meant that the male students were likely to be tolerant toward the students' corruptive behavior rather than the female students, or in the other words, it can be concluded that male students were likely to be more unethical rather than female students. There are several reasons based on many prior research that support this statement. Several prior research mentioned that female are more likely to reject less ethical actions to obtain desired consequences because female have been conditioned to perform the behavior which needs the approval of others. Female students may try to avoid the negative consequences of corruptive behavior and tend to perform ethical behavior. This is consistent with many previous studies which mentioned that female has general tendency toward risk aversion. For example, female generally prefers to avoid dishonor and financial risk.

In the other hand, male students are possible to be conditioned to accept less ethical actions to obtain desired results because they have been conditioned to be more aggressive and competitive. Male students may be possible to take the risk, focusing more on perceived benefits of the corruptive behavior and having less worries on the consequences of being caught. Hence, the researcher accepted the hypothesis 4 that there was a different perceive of students' corruptive behavior between male and female students (Accounting, Management, and Economics students).

Regarding the supported hypothesis 1 and 2, there are several possible factors of why Accounting department students have more ethical perceive (intolerant perceive) towards the students' corruptive behavior. In fact, people may see that Accounting department students receive several courses and materials regarding the business ethics and professional accountant ethics. There are several regulations and standards that should be understood by the students during the learning process in relation with the ethical behavior and professionalism of an accountant. In Universitas Islam Indonesia, Accounting department students should take several compulsory subjects which include the values of religious and ethical manner that teach the students regarding the topic of accounting expertise and it provides students with a better view of the cross disciplinary professional and ethical environment.

CHAPTER V

CONCLUSIONS, LIMITATIONS, AND RECOMMENDATIONS

This chapter describes the conclusions of the hypothesis from the analysis as explained in the previous chapter, also the recommendations for further research. In the first part, the conclusions of the result from the hypothesis test is explained briefly. In the next part, the recommendations are further explained.

5.1 CONCLUSIONS

After analyzing the data obtained in this research, which is obtained from the 120 students, including 40 students from each department (Accounting, Management, and Economics) with equal proportion of 60 male and 60 female students, the researcher had examined their perceives toward the corruptive behavior. Then, the researcher compared the mean score regarding their tolerance level towards the students' corruptive behavior. This mean scores of each group was compared with another group and used the independent sample *t-test* to test whether the proposed hypotheses were supported or not supported, by seeing the significance level that if *p-value* (Sig.) < 0.05, the hypothesis was accepted, and if the *p-value* (Sig.) > 0.05, the hypothesis was rejected.

Based on the research results and analysis on the students' perceives toward the corruptive behavior, the researcher concludes the following:

1. Accounting students had less mean score (more ethical) rather than the Management students. The less mean score regarding the Accounting students' tolerance level to engage the corruptive behavior rather than Management students gave a broad understanding and it could be obviously seen that the Accounting students were more narrow-minded and had the ethical perceives to involve in all dimensions of corruptive behavior rather than Management students. Hence, the researcher concluded that the Accounting students were likely to be intolerant toward the students' corruptive behavior rather than the Management students. Therefore, the researcher accepted the Hypothesis 1 that there was different perceive of students' corruptive behavior between Accounting and Management department students.
2. To test the second hypothesis, the researcher found that the students' perceive on several dimensions of the students' corruptive behavior on dimension A (0.000), B (0.019), C (0.036) and F (0.020) were significant at *p-value* (Sig.) of 0.05. However, the result showed two dimensions which consisted of dimension D (0.093) and E (0.063) that were only significant at the *p-value* (Sig.) of 0.10. Hence, the researcher could conclude that the results moderately supported the Hypothesis 2 that there was a significant different perceive between Accounting and Economics department students toward students' corruptive behavior at the *p-value* (Sig.) of 0.05 only on several

dimensions (A, B, C, F) and the dimensions of D and E only supported *p-value* (Sig.) of 0.10.

3. Based on the result of independent sample t test mentioned previously to test the third hypothesis, it is stated that there was no significant in all items of the dimensions regarding the Management and Economics department students' perceives toward the corruptive behavior. This result was supported from the test that the *p-value* (Sig.) for all items measured were less than 0.05. The *p-value* (Sig.) of dimension A (0.118), C (0.671), D (0.452), E (0.149), and F (0.431) showed that the difference of Management and Economics department students' perceive on this dimension was not significant. However, the dimension B (0.053) was moderately significant, which meant that the difference of Management and Economics department students' perceive on this dimension was moderate significant at the *p-value* (Sig.) of 0.10. Therefore, most of the items had the *p-value* (Sig.) which were higher than 0.05, which meant that the difference of Management and Economics department students' perceive on this dimension was not significant. Moreover, it was also stated in the table previously that the mean score of the Management department students' perceives toward students' corruptive behavior only had a slight difference rather than the Economics students. It means that there was no different perceives of students' corruptive behavior

between Management and Economic department students. Hence, the researcher concluded that the hypothesis 4 was not supported.

4. In testing the fourth hypothesis, the result was supported from the test that the *p-value* (Sig.) for all items measured were less than 0.05 as stated in the table. The dimension A, B, C, D, E, and F in all items regarding the male and female students' perceives toward the corruptive behavior had the *p-value* (Sig.) of 0.000 which means that the difference of male and female students' perceive on this dimension was significant at the *p-value* (Sig.) which was lower than 0.05. In addition, the researcher concluded that male students had greater mean score rather than female. It means that the male students were likely to be tolerant toward the students' corruptive behavior rather than the female students. In other words, it can be concluded that male students were likely to be more unethical rather than female students. Hence, the researcher accepted the hypothesis 4 that there was different perceive of students' corruptive behavior between male and female students (Accounting, Management, and Economics department students).

5.2 LIMITATIONS

In examining the students' corruptive behavior perceives between the Accounting and other departments students (Management and Economics) in Indonesia and a gender bias related to it, the current researcher conducted a research concerning only focused and limited on the students' response from

undergraduate program of Accounting, Management, and Economics department of Universitas Islam Indonesia Yogyakarta who were registered as active students in the odd semester of 2017/2018 academic year. This research obtained the result by taking a limited scope of the sample from the undergraduate students of Accounting, Management, and Economics department in private university in Yogyakarta or even in Indonesia. Probably, it can be assumed that this research was less able to be relied on generalizing the result to examine the students' perceive toward students' corruptive behavior in different objects, such as the students from different semesters, or students from other departments. Hence, it is important to conduct a further research to fill in the gap in this research in order to give more reliable and generalized results that will be beneficial in contributing knowledge.

5.3 RECOMMENDATIONS

Based on the conclusions obtained in this research, the researcher proposed several recommendations as the completing idea toward the result of the research mentioned as follows:

1. For Further Researcher

   In order to enhance the understanding and knowledge regarding the students' corruptive behavior perceives between the Accounting and other departments students (Management and Economics) in Indonesia and a gender bias related to it, it is expected that the further researcher will

conduct a further research concerning the proper broader sample which does not only focus on the students from undergraduate program of Accounting, Management, and Economics department of Universitas Islam Indonesia Yogyakarta who were registered as active students in the odd semester of 2017/2018 academic year. Further research may be conducted by taking a broader sample, such as the undergraduate students of Accounting, Management, and Economics department from both state and private university in Yogyakarta or even in Indonesia, students in different semesters, or students from other departments, in order to give more reliable and generalized results that will be beneficial in contributing knowledge.

2. For Lecturers

In order to create the students of the Faculty of Economics, Universitas Islam Indonesia to be the students who have a characteristic of *Rahmatan lil 'alamin*, it is better for the lecturers to inform and deliver any information regarding the students' corruptive behavior and proper actions to overcome these problems, in every learning process, lectures, and all university programs.

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APPENDIX 1 - QUESTIONNAIRES

Yogyakarta, 27 Desember 2017

Assalamulaikum Wr.Wb.

Dear the Honorable Respondents,

Along with these questionnaires, the researcher asks you to read this form and ask any questions that you may have before agreeing to be in the study. For your information, the researcher is conducting a research study as the fulfillment of the final thesis for the undergraduate program of Accounting Department-International Program, Economics Faculty of Universitas Islam Indonesia. The researcher needs information to support the research under the title **"Students Corruptive Behavior Perceives: Comparing among Departments and Gender Bias"**. This study aims to examine students' perceives toward the corruptive behavior, compare students' perceives toward the corruptive behavior between Accounting, Management, and Economics students, and examine whether there are any differences in perceives between male and female students regarding corruptive behavior.

In this study, you are asked to voluntarily respond to some of the questions presented by the researcher. For that, the researcher asks you participate in this research by filling out the attached questionnaires by taking 5-10 minutes to answer the six sections of questions about your perceive of students corruptive behavior. Your willingness to fill in this questionnaire is crucial to the success of this research. The data obtained will be kept confidentially and used solely for research purposes.

Your participation in this study is completely voluntary and you have the right to refuse to participate or leave the study at any time without any penalty. Thank you very much for your participation to fill out the questionnaires.

Wassalamualaikum Wr. Wb

Notes: For further information regarding this study, please contact the researcher by email to 14312132@students.uii.ac.id.

Best Regards,

Salma Jounarasti Hasniza

(NIM: 14312132)

Respondents Data

Name : …… (Optional)

Age : …….. years old (Optional)

Gender : Male/ Female *(Must be filled)

Academic Year : *Give a tick sign (√)

- 2014
- 2015
- 2016
- 2017

Departments : * Give a tick sign (√)

- Accounting
- Management
- Economics

Instructions to Fill Out the Questionnaires

Give a tick sign (√) on the column corresponding to your answer to each alternative answer choice provided in the questionnaire, and fill it out based on your tolerance level towards the student's corruptive behavior with the following conditions:

Score	Level of Corruptive Behavior Perceives
1	Never Acceptable
2	Unacceptable
3	Acceptable
4	Always Acceptable

1. Give the tick sign in any alternative of scores based on your tolerance level towards the student's corruptive behavior of turning in work done by someone else as one's own, or not collaborating in a team assignment:

No.	Students Corruptive Behaviors	SCORE			
		1	2	3	4
1.	Turning in work done by someone else or hiring a ghostwriter				
2.	Receiving unpermitted help from someone else on an assignment				
3.	Getting questions/answers from someone who has taken test.				
4.	Copying on test from another with their knowledge or turning in a paper copied from another student				
5.	Not contributing a fair share in a group project				

2. Give the tick sign in any alternative of scores based on your tolerance level towards the student's corruptive behavior of engaging a false excuse to obtain an extension on a due date or falsified medical certificate to get permission of leaving class:

No.	Students Corruptive Behaviors	SCORE			
		1	2	3	4
1.	Using a false excuse to obtain an extension on a due date.				
2.	Delaying taking an exam or turning in a paper due to a false excuse				
3.	Hiding library or course materials longer than the due date.				
4.	Damaging library or course materials due to the extension of due date				
5.	Getting permission for leaving the class by falsifying medical certificate				

3. Give the tick sign in any alternative of scores based on your tolerance level towards the student's corruptive behavior of working on an individual exam/test/assignment with others:

No.	Students Corruptive Behaviors	SCORE			
		1	2	3	4
1.	Working on an individual assignment with others.				
2.	Writing or providing a paper for another student				
3.	Giving a graded assignment to another student to submit				
4.	Sharing an assignment with others to use as an example.				
5.	Helping someone else cheat on a test or assignment				

4. Give the tick sign in any alternative of scores based on your tolerance level towards the student's corruptive behavior of cheating or copying on test or assignment from another without their knowledge:

No.	Students Corruptive Behaviors	SCORE			
		1	2	3	4
1.	Copying a friend’s computer program.				
2.	Copying on test from another without their knowledge				
3.	Cheating on a test in another way.				
4.	Cheating on a written assignment in another way.				
5.	Sabotaging someone else’s work (on a disk, in a lab, etc.)				

5. Give the tick sign in any alternative of scores based on your tolerance level towards the student's corruptive behavior of using unapproved materials to complete an exam or assignment:

No.	Students Corruptive Behaviors	SCORE			
		1	2	3	4
1.	Using unpermitted crib notes (cheat notes) during a test.				
2.	Fabricating/falsifying a bibliography.				
3.	Falsifying/fabricating research data.				
4.	Altering a graded test and submitting it for additional credit.				
5.	Submitting the same term paper to another class without permission				

6. Give the tick sign in any alternative of scores based on your tolerance level towards the student's corruptive behavior of plagiarizing a paper (whole or partially from printed resource or internet):

No.	Students Corruptive Behaviors	SCORE			
		1	2	3	4
1.	Copying few sentences from written source without citing.				
2.	Turning in a paper obtained in large part from a term paper "mill" or website that did not charge for this information.				
3.	Copying a few sentences of material from an Internet source without footnoting them in a paper.				
4.	Copying material word for word from a written source.				
5.	Cutting & pasting material from the Internet and submitting it as one's own				

APPENDIX 2 - MEAN SCORE OF THE MALE STUDENTS' TOLERANCE LEVEL TOWARDS CORRUPTIVE BEHAVIOR

No.	Age	STUDENTS' TOLERANCE LEVEL TOWARDS CORRUPTIVE BEHAVIOR																												TOLERANCE LEVEL MEAN SCORE					
		A1	A2	A3	A4	A5	B1	B2	B3	B4	B5	C1	C2	C3	C4	C5	D1	D2	D3	D4	D5	E1	E2	E3	E4	E5	F1	F2	F3	F4	F5	DIM. A	DIM. B	DIM. C	DIM. D	DIM. E	DIM. F
1	18	1	1	1	1	2	1	1	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	1.2	1.6	2	2	2	2
2	18	2	3	3	3	1	2	2	2	2	1	3	2	2	2	2	3	2	3	2	2	3	2	3	2	2	2	2	2	2	2	2.4	1.8	2.2	2.4	2.4	2
3	18	2	3	2	2	2	2	2	2	2	2	3	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2.2	2	2.2	2	2	2
4	18	3	3	2	3	2	3	3	2	3	2	3	3	2	3	2	3	2	3	2	3	3	2	3	2	3	3	2	3	2	3	2.6	2.6	2.6	2.6	2.6	2.6
5	18	1	3	3	3	1	2	2	2	2	2	3	2	2	3	3	3	1	1	1	1	3	2	2	2	2	2	2	2	2	2	2.2	2	2.6	1.4	2.2	2
6	18	3	4	3	3	1	2	2	2	2	2	4	3	3	3	2	3	2	2	2	2	3	2	2	2	3	2	2	2	3	2	2.8	2	3	2.2	2.4	2.2
7	18	1	3	2	2	2	1	1	1	1	2	2	2	2	2	2	2	2	2	2	1	2	1	2	2	2	2	2	2	2	2	2	1.2	2	1.8	1.8	2
8	18	1	3	3	2	1	2	1	1	1	2	3	2	2	2	2	2	1	1	1	1	2	2	1	2	2	2	1	2	3	1	2	1.4	2.2	1.2	1.8	1.8
9	18	1	3	1	2	1	3	1	1	1	3	3	3	2	3	3	1	1	1	1	1	3	2	2	1	1	3	2	2	3	2	1.6	1.8	2.8	1	1.8	2.4
10	18	1	3	2	2	2	3	3	2	2	3	3	1	1	1	1	2	2	2	2	2	1	1	1	1	2	2	2	2	1	1	2	2.6	1.4	2	1.2	1.6
11	18	1	3	1	1	1	3	3	1	1	2	3	2	1	1	2	1	1	1	1	1	1	1	2	1	1	2	2	2	2	2	1.4	2	1.8	1	1.2	2
12	18	3	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	3	3	3	3	2	2	2	3	2	3	3	3	3	3	2.2	2	2	2.8	2.2	3
13	18	2	3	3	3	2	2	2	2	2	2	3	3	3	2	2	2	2	2	2	1	2	2	2	2	2	3	3	3	2	2	2.6	2	2.6	1.8	2	2.6
14	18	2	3	2	2	2	2	2	2	2	2	2	2	2	2	2	2	1	2	2	2	1	1	1	1	2	2	2	2	1	2	2.2	2	2	1.8	1.2	1.8
15	18	4	2	3	3	4	3	3	3	3	3	2	3	3	3	3	3	3	3	3	4	3	4	4	4	3	3	3	3	3	4	3.2	3	2.8	3.2	3.6	3.2
16	18	2	4	3	2	1	3	3	3	3	3	3	1	1	2	2	2	2	2	2	2	3	3	3	2	2	3	2	2	2	2	2.4	3	1.8	2	2.6	2.2
17	18	3	3	2	3	2	3	4	4	3	4	3	3	2	3	3	4	3	3	3	4	4	3	4	4	4	3	3	3	4	4	2.6	3.6	2.8	3.4	3.8	3.4
18	18	1	3	2	1	1	2	1	1	1	1	2	2	1	1	2	2	2	2	2	2	2	2	2	2	2	2	2	2	1	1	1.6	1.2	1.6	2	2	1.6
19	18	4	2	3	4	4	2	3	4	4	2	2	2	4	3	2	4	4	4	4	4	4	4	4	2	4	4	4	4	4	4	3.4	3	2.6	4	3.6	4
20	18	1	3	1	1	1	1	1	1	1	1	2	2	1	1	1	3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1.4	1	1.4	1.4	1	1
21	18	2	3	2	2	2	2	2	2	2	2	3	2	2	2	2	2	2	2	2	1	2	2	2	2	2	2	2	2	2	2	2.2	2	2.2	1.8	2	2
22	18	2	4	2	3	1	2	1	1	1	3	2	2	3	3	2	2	1	1	1	1	4	2	1	1	3	2	1	1	2	2	2.4	1.6	2.4	1.2	2.2	1.6
23	18	1	3	2	2	2	4	4	2	1	2	2	2	3	2	1	2	1	1	1	1	2	3	3	1	1	3	3	3	2	2	2	2.6	2	1.2	2	2.6
24	18	4	2	3	4	4	3	3	1	4	4	2	3	2	1	1	2	4	2	2	4	3	2	2	4	3	3	3	2	2	4	3.4	3	1.8	2.8	2.8	2.8
25	18	3	2	2	3	4	2	3	4	4	3	2	3	3	3	3	3	4	4	3	3	3	4	3	3	2	2	1	2	1	2	2.8	3.2	2.8	3.4	3	1.6
26	18	1	4	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	2	1	1	1	1	1
27	18	4	1	4	4	4	4	4	4	4	4	1	4	3	3	4	4	4	4	4	4	4	3	4	4	4	4	4	4	4	4	3.4	4	3	4	3.8	4
28	18	2	4	2	1	3	1	1	1	1	1	1	2	3	3	3	2	1	1	1	1	1	1	2	1	1	3	2	3	1	3	2.4	1	2.4	1.2	1.2	2.4
29	18	2	4	2	2	2	2	1	2	1	1	4	3	2	2	2	2	1	1	1	2	2	2	2	3	2	2	2	3	2	2	2.4	1.4	2.6	1.4	2.2	2.2
30	18	2	3	2	1	1	1	1	1	1	1	3	1	2	2	2	2	2	1	2	2	1	1	1	1	1	1	1	1	2	2	1.8	1	2	1.8	1	1.4

No.	Age	STUDENTS' TOLERANCE LEVEL TOWARDS CORRUPTIVE BEHAVIOR																												TOLERANCE LEVEL MEAN SCORE					
		A1	A2	A3	A4	A5	B1	B2	B3	B4	B5	C1	C2	C3	C4	C5	D1	D2	D3	D4	D5	E1	E2	E3	E4	E5	F1	F2	F3	F4	F5	DIM. A	DIM. B	DIM. C	DIM. D	DIM. E	DIM. F
31	18	2	3	3	1	2	1	2	3	3	2	2	2	2	3	2	2	2	2	2	2	4	1	1	2	1	1	2	2	3	2	2.2	2.2	2.2	2	1.8	2
32	18	1	3	3	3	1	1	1	1	1	1	4	4	4	3	3	3	3	2	2	1	1	1	1	1	2	2	2	2	1	2	2.2	1	3.6	2.2	1.2	1.8
33	18	2	4	3	2	1	2	2	2	2	2	4	2	2	2	1	2	1	1	1	1	1	1	2	1	3	2	3	3	3	2	2.4	2	2.2	1.2	1.6	2.6
34	18	3	2	2	3	3	1	1	1	1	1	2	2	2	3	1	2	2	1	1	1	1	1	1	1	1	1	1	2	2	2	2.2	1	2	1.4	1	1.6
35	18	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	1	1	2	2	2	2	2	2	2	2	2	2	2	1.6	2
36	18	3	3	2	2	2	2	2	2	2	2	3	2	1	2	2	1	1	1	1	1	2	2	2	1	2	1	1	1	1	1	2	2	2	1	1.8	1
37	18	2	3	2	2	2	1	1	1	1	1	3	2	2	2	2	2	2	2	2	2	2	2	1	1	1	2	2	2	1	1	2.2	1	2.2	2	1.4	1.6
38	18	2	4	2	2	2	2	1	1	2	1	2	2	2	2	2	3	1	1	1	1	2	1	1	1	2	1	1	1	1	1	2.4	1.4	2	1.4	1.4	1
39	18	3	3	1	1	2	2	2	1	1	1	3	2	2	1	1	3	1	1	1	1	1	1	1	2	2	1	1	1	1	1	1.6	1.4	1.8	1.4	1.4	1
40	19	2	2	3	2	2	2	3	3	2	3	3	2	3	2	3	2	2	2	2	2	3	2	3	2	2	3	2	3	2	2	2.2	2.6	2.6	2	2.4	2.4
41	19	2	3	3	2	1	2	2	2	2	2	4	2	2	3	3	2	1	1	1	1	4	2	2	2	3	2	2	2	2	1	2.2	2	2.8	1.2	2.6	1.8
42	19	2	3	3	2	4	4	4	3	1	1	3	1	1	2	1	2	1	1	1	2	3	2	2	1	2	3	3	3	3	4	2.8	2.6	1.6	1.4	2	3.2
43	19	2	3	3	1	1	1	1	1	1	1	2	2	2	2	1	2	1	1	1	1	2	2	2	2	2	2	2	2	2	2	2	1	1.8	1.2	2	2
44	19	1	3	1	2	2	1	1	1	1	1	3	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	2	1	1.8	1	1.8	1	1	1.2
45	19	1	4	2	1	1	1	1	2	1	1	2	2	3	3	3	2	2	2	2	1	2	2	2	2	2	3	3	3	3	3	1.8	1.2	2.6	1.8	2	3
46	19	2	3	2	2	4	2	2	2	2	2	3	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2.6	2	2.2	2	2	2
47	19	1	2	3	2	1	1	1	1	1	1	3	1	1	2	2	1	1	1	1	1	2	1	1	1	1	1	1	1	2	1	1.8	1	1.8	1	1.2	1.2
48	19	1	3	2	2	2	2	2	2	2	2	2	2	2	3	2	2	2	2	2	2	2	2	2	1	2	2	2	2	2	2	2	2	2.2	2	1.8	2
49	19	1	4	1	1	1	1	1	1	1	1	3	1	1	1	1	1	1	1	1	1	2	1	1	1	2	1	1	1	1	1	1.6	1	1.4	1	1.4	1
50	19	2	4	4	1	2	4	4	4	2	4	4	1	1	1	1	1	1	1	1	1	2	1	1	1	4	4	4	4	4	4	2.6	3.6	1.6	1	1.8	4
51	19	3	2	2	3	3	3	3	2	3	3	2	2	2	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2.6	2.8	2.2	3	3	3
52	19	2	3	2	2	3	2	2	2	2	2	4	1	1	2	2	2	2	2	2	2	1	1	1	1	1	2	1	1	1	1	2.4	2	2	2	1	1.2
53	19	3	4	4	3	1	2	1	1	1	2	4	4	3	3	4	1	2	2	1	1	4	1	1	1	1	4	3	3	2	1	2.6	1.4	3.6	1.4	1.6	2.6
54	19	2	3	3	3	1	2	2	2	2	2	3	3	2	3	3	2	1	2	1	2	2	2	2	2	3	3	3	3	3	3	2.4	2	2.8	1.6	2.2	3
55	19	2	4	2	2	1	2	2	2	2	3	3	3	2	2	2	2	1	1	1	1	1	1	1	2	2	2	2	2	3	2	2.2	2.2	2.4	1.2	1.4	2.2
56	20	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
57	20	1	4	3	3	2	4	3	1	1	4	4	1	1	2	2	1	1	1	1	1	3	2	3	1	1	2	2	2	1	1	2.6	2.6	2	1	2	1.6
58	20	2	3	2	1	1	4	4	1	1	4	4	4	1	1	1	2	1	1	1	1	1	1	1	1	4	1	2	1	1	1	1.8	2.8	2.2	1.2	1.6	1.2
59	20	2	4	2	2	2	2	2	2	1	2	4	2	2	2	2	2	2	2	2	1	2	2	1	1	3	3	2	2	2	2	2.4	1.8	2.4	1.8	1.8	2.2
60	20	3	4	2	2	1	1	1	1	1	1	3	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	2	1	2	1	1.6	1	1	1.2

APPENDIX 3 - MEAN SCORE OF THE FEMALE STUDENTS' TOLERANCE LEVEL TOWARDS CORRUPTIVE BEHAVIOR

No.	Age	STUDENTS' TOLERANCE LEVEL TOWARDS CORRUPTIVE BEHAVIOR																													TOLERANCE LEVEL MEAN SCORE					
		A1	A2	A3	A4	A5	B1	B2	B3	B4	B5	C1	C2	C3	C4	C5	D1	D2	D3	D4	D5	E1	E2	E3	E4	E5	F1	F2	F3	F4	F5	DIM. A	DIM. B	DIM. C	DIM. D	DIM. E	DIM. F
1	18	1	1	1	1	1	2	3	2	2	2	3	2	2	2	3	1	1	2	2	2	2	2	2	2	2	2	2	2	2	2	1	2.2	2.4	1.6	2	2
2	18	1	1	1	1	1	1	1	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1.6	1	1	1	1
3	18	1	3	3	2	1	3	3	1	1	1	3	2	2	2	2	2	1	1	1	1	2	1	1	1	1	1	2	1	1	1	2	1.8	2.2	1.2	1.2	1.2
4	18	1	3	2	1	1	1	1	1	1	1	3	2	1	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	1.6	1	2	2	2	2
5	18	1	3	2	1	1	2	1	1	1	2	1	1	2	1	1	1	1	1	1	1	1	2	1	1	1	2	2	2	2	2	1.6	1.4	1.2	1	1.2	2
6	18	1	3	2	1	1	2	1	1	1	1	3	2	1	1	2	1	1	1	1	1	2	1	1	2	2	2	2	2	1	1	1.6	1.2	1.8	1	1.6	1.6
7	18	2	3	2	2	2	2	2	2	1	1	1	1	2	2	2	2	2	1	1	2	2	3	1	1	3	1	1	1	2	2	2.2	1.6	1.6	1.6	2	1.4
8	18	1	3	3	3	1	2	1	1	1	1	3	3	1	3	2	2	1	1	1	1	3	1	1	1	1	1	1	1	1	1	2.2	1.2	2.4	1.2	1.4	1
9	18	3	4	3	2	1	1	2	2	2	2	2	2	2	1	2	2	2	1	2	2	2	1	1	1	1	2	1	1	1	1	2.6	1.8	1.8	1.8	1.2	1.2
10	18	1	3	3	2	1	2	1	1	1	1	2	1	2	2	2	2	1	1	1	1	2	1	1	1	3	2	2	2	1	1	2	1.2	1.8	1.2	1.6	1.6
11	18	2	3	3	2	1	2	2	1	1	2	3	2	3	2	2	2	1	1	1	1	2	2	2	2	3	2	2	2	1	1	2.2	1.6	2.4	1.2	2.2	1.6
12	18	2	4	3	2	1	1	1	2	1	1	4	2	2	2	2	2	1	1	1	1	2	2	2	3	1	2	2	2	2	1	2.4	1.2	2.4	1.2	2	1.8
13	18	1	2	3	1	1	1	1	1	1	1	3	1	1	1	1	1	1	1	1	1	3	1	1	1	1	3	3	3	3	3	1.6	1	1.4	1	1.4	3
14	18	2	4	3	1	2	1	1	1	1	1	4	2	2	2	1	2	1	1	1	1	1	2	1	2	3	2	1	1	1	1	2.4	1	2.2	1.2	1.8	1.2
15	18	1	3	1	1	1	1	1	1	1	1	1	1	2	1	1	1	1	1	1	1	1	2	1	1	1	1	1	1	1	1	1.4	1	1.2	1	1.2	1
16	18	1	3	1	1	1	1	1	1	1	1	3	1	2	2	1	1	1	1	1	1	1	1	1	1	2	1	2	3	2	1	1.4	1	1.8	1	1.2	1.8
17	18	1	2	2	2	1	2	2	1	1	2	2	1	1	2	2	2	1	2	2	1	2	3	2	2	2	2	1	2	1	1	1.6	1.6	1.6	1.6	2.2	1.4
18	18	2	2	2	2	1	1	1	1	1	1	2	2	2	1	1	1	1	1	1	1	1	1	1	2	2	2	1	2	2	1	1.8	1	1.6	1	1.4	1.6
19	18	1	4	1	1	1	1	1	1	1	1	2	1	1	1	1	1	1	1	1	1	1	1	1	1	2	2	2	2	1	1	1.6	1	1.2	1	1.2	1.6
20	18	1	2	2	1	1	1	1	1	1	2	2	2	2	2	2	1	1	1	1	1	1	1	1	2	3	2	1	1	1	1	1.4	1.2	2	1	1.6	1.2
21	18	1	4	4	1	1	1	1	1	1	1	4	1	1	1	1	1	1	1	1	1	1	1	1	1	1	3	3	2	2	1	2.2	1	1.6	1	1	2.2
22	18	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
23	18	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
24	18	2	3	3	2	1	2	2	1	1	1	3	1	2	2	2	1	1	1	1	1	2	2	2	1	3	2	2	2	2	2	2.2	1.4	2	1	2	2
25	18	1	4	3	1	1	1	1	1	1	1	4	1	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	2	1	1.8	1	1	1
26	18	2	3	3	2	1	1	1	1	1	1	3	2	2	3	3	3	1	1	1	1	3	2	2	1	2	2	2	2	1	1	2.2	1	2.6	1.4	2	1.6
27	18	2	3	2	2	1	1	1	1	1	1	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	2	1	2	1.2	1	1
28	18	2	3	3	2	1	2	2	2	2	1	4	2	1	2	1	1	1	1	1	1	2	2	2	2	2	2	2	2	3	3	2.2	1.8	2	1	2	2.4
29	18	1	3	1	1	1	1	1	1	1	1	3	1	1	3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1.4	1	1.8	1	1	1
30	18	1	3	2	1	1	1	1	2	1	1	3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1.6	1.2	1.4	1	1	1

No.	Age	STUDENTS' TOLERANCE LEVEL TOWARDS CORRUPTIVE BEHAVIOR																												TOLERANCE LEVEL MEAN SCORE					
		A1	A2	A3	A4	A5	B1	B2	B3	B4	B5	C1	C2	C3	C4	C5	D1	D2	D3	D4	D5	E1	E2	E3	E4	E5	F1	F2	F3	F4	F5	DIM. A	DIM. B	DIM. C	DIM. D	DIM. E	DIM. F
31	18	1	3	2	1	1	2	2	1	1	1	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1.6	1.4	1.4	1	1	1
32	18	1	3	1	1	1	1	1	1	1	1	3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1.4	1	1.4	1	1	1
33	18	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
34	18	1	2	1	1	1	2	1	1	1	1	2	1	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1.2	1.2	1.4	1	1	1
35	18	1	1	2	2	2	1	1	1	1	2	3	2	1	1	2	1	1	1	1	1	1	2	2	1	1	1	1	1	1	1	1.6	1.2	1.8	1	1.4	1
36	18	2	3	2	2	2	2	2	2	2	2	3	2	2	2	2	2	3	2	2	2	2	2	2	2	2	2	3	2	2	2	2.2	2	2.2	2.2	2	2.2
37	18	1	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1.2	1	1	1	1	1
38	18	1	2	2	2	1	1	1	1	1	1	2	2	2	2	1	2	1	1	1	1	1	1	1	1	1	2	2	2	2	2	1.6	1	1.8	1.2	1	2
39	18	3	3	3	2	1	1	1	1	1	1	1	1	1	1	2	1	1	2	1	1	2	2	2	1	1	3	2	3	2	2	2	1	1.2	1.2	1.6	2.4
40	18	3	4	3	2	1	1	1	2	1	1	3	1	1	2	2	3	1	1	1	1	2	1	1	1	1	1	1	1	1	1	2.2	1.2	1.8	1.4	1.2	1
41	18	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
42	18	1	4	2	1	1	1	1	1	1	1	4	1	1	1	1	1	1	1	1	1	1	1	1	1	3	1	1	1	1	1	1.8	1	1.6	1	1.4	1
43	18	1	3	2	1	1	1	1	1	1	1	2	1	1	1	1	1	1	1	1	1	1	1	1	2	2	2	2	2	1	1	1.6	1	1.2	1	1.4	1.6
44	18	2	4	2	1	1	1	1	1	1	1	3	1	1	1	1	2	2	1	1	1	1	1	2	1	2	2	2	2	2	2	2	1	1.4	1.4	1.4	2
45	19	1	2	2	2	1	2	2	1	1	2	3	1	1	2	1	1	1	1	1	1	1	1	1	1	2	1	2	1	1	1	1.6	1.6	1.6	1	1.2	1.2
46	19	1	3	2	2	1	2	2	1	1	1	2	1	1	2	2	2	2	1	1	1	2	2	1	1	1	2	2	1	1	1	1.8	1.4	1.6	1.4	1.4	1.4
47	19	1	3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1.4	1	1	1	1	1
48	19	1	3	2	2	1	1	2	1	2	1	3	1	1	3	2	2	2	2	2	2	2	2	2	2	2	2	2	2	1	1	1.8	1.4	2	2	2	1.6
49	19	1	3	2	1	1	1	1	1	1	2	2	1	1	2	1	1	1	1	1	1	1	2	2	1	1	1	3	3	2	1	1.6	1.2	1.4	1	1.4	2
50	19	1	4	2	1	1	1	1	1	1	1	3	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1.8	1	2	1	1	1
51	19	3	4	3	2	1	2	1	1	1	1	1	1	1	3	3	1	1	1	1	1	3	1	1	1	1	4	3	3	3	3	2.6	1.2	1.8	1	1.4	3.2
52	19	1	3	3	3	1	3	3	2	1	1	3	2	2	3	3	3	1	1	1	1	3	2	2	1	2	2	2	2	2	2	2.2	2	2.6	1.4	2	2
53	19	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
54	19	1	2	1	1	1	2	2	1	1	1	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	2	1	1	1	1	1.2	1.4	1.2	1	1	1.2
55	19	1	3	2	2	1	1	1	1	1	1	3	3	2	1	1	1	1	1	1	1	2	1	1	1	1	2	2	1	1	1	1.8	1	2	1	1.2	1.4
56	19	1	3	1	1	1	1	1	1	1	1	3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	3	1	1	1	1	1.4	1	1.4	1	1.4	1
57	20	1	1	2	2	1	1	1	1	1	1	2	2	2	2	2	1	1	1	1	1	2	1	1	1	2	1	2	1	2	1	1.4	1	2	1	1.4	1.4
58	20	1	3	2	2	1	1	1	1	1	1	3	1	2	2	1	1	1	1	1	1	2	1	1	1	1	1	2	1	1	1	1.8	1	1.8	1	1.2	1.2
59	20	2	3	2	2	1	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
60	20	1	1	1	1	1	1	1	1	1	1	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1.2	1	1	1

APPENDIX 4 - MEAN SCORE OF THE ACCOUNTING STUDENTS' TOLERANCE LEVEL TOWARDS CORRUPTIVE BEHAVIOR

No.	Age	STUDENTS' TOLERANCE LEVEL TOWARDS CORRUPTIVE BEHAVIOR																												TOLERANCE LEVEL MEAN SCORE					
		A1	A2	A3	A4	A5	B1	B2	B3	B4	B5	C1	C2	C3	C4	C5	D1	D2	D3	D4	D5	E1	E2	E3	E4	E5	F1	F2	F3	F4	F5	DIM. A	DIM. B	DIM. C	DIM. D	DIM. E	DIM. F
1	18	2	3	3	1	2	1	2	3	3	2	2	2	2	3	2	2	2	2	2	2	4	1	1	2	1	1	2	2	3	2	2.2	2.2	2.2	2	1.8	2
2	18	1	3	1	1	1	1	1	1	1	3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1.4	1	1.4	1	1	1
3	18	1	2	1	1	1	2	1	1	1	2	1	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1.2	1.2	1.4	1	1	1
4	18	1	1	2	2	2	1	1	1	1	2	3	2	1	1	2	1	1	1	1	1	1	2	2	1	1	1	1	1	1	1	1.6	1.2	1.8	1	1.4	1
5	18	1	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1.2	1	1	1	1	1
6	18	1	2	2	2	1	1	1	1	1	1	2	2	2	2	1	2	1	1	1	1	1	1	1	1	1	2	2	2	2	2	1.6	1	1.8	1.2	1	2
7	18	3	4	3	2	1	1	1	2	1	1	3	1	1	2	2	3	1	1	1	1	2	1	1	1	1	1	1	1	1	1	2.2	1.2	1.8	1.4	1.2	1
8	18	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
9	18	1	4	2	1	1	1	1	1	1	4	1	1	1	1	1	1	1	1	1	1	1	1	1	1	3	1	1	1	1	1	1.8	1	1.6	1	1.4	1
10	18	1	3	2	1	1	1	1	1	1	2	1	1	1	1	1	1	1	1	1	1	1	1	1	2	2	2	2	2	1	1	1.6	1	1.2	1	1.4	1.6
11	18	1	3	1	2	1	3	1	1	1	3	3	3	2	3	3	1	1	1	1	1	1	3	2	2	1	1	3	2	2	3	2	1.6	1.8	2.8	1	1.8	2.4
12	18	3	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	3	3	3	3	2	2	2	3	2	3	3	3	3	3	2.2	2	2	2.8	2.2	3
13	18	2	3	3	3	2	2	2	2	2	2	3	3	3	2	2	2	2	2	2	1	2	2	2	2	2	3	3	3	2	2	2.6	2	2.6	1.8	2	2.6
14	18	1	3	1	1	1	1	1	1	1	3	1	2	2	1	1	1	1	1	1	1	1	1	1	1	2	1	2	3	2	1	1.4	1	1.8	1	1.2	1.8
15	18	1	2	2	2	1	2	2	1	1	2	2	1	1	2	2	2	1	2	2	1	2	3	2	2	2	2	1	2	1	1	1.6	1.6	1.6	1.6	2.2	1.4
16	18	1	4	1	1	1	1	1	1	1	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	2	2	2	2	1	1	1.6	1	1.2	1	1.2	1.6
17	18	1	2	2	1	1	1	1	1	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1	2	3	2	1	1	1	1	1.4	1.2	2	1	1.6	1.2
18	18	1	1	1	1	1	2	3	2	2	2	3	2	2	2	3	1	1	2	2	2	2	2	2	2	2	2	2	2	2	2	1	2.2	2.4	1.6	2	2
19	18	1	1	1	1	1	1	1	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1.6	1	1	1	1
20	18	1	3	2	1	1	1	1	1	1	3	2	1	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	1.6	1	2	2	2	2
21	18	1	3	2	1	1	2	1	1	1	3	2	1	1	2	1	1	1	1	1	1	2	1	1	2	2	2	2	2	1	1	1.6	1.2	1.8	1	1.6	1.6
22	18	1	3	3	3	1	2	1	1	1	3	3	1	3	2	2	1	1	1	1	3	1	1	1	1	1	1	1	1	1	1	2.2	1.2	2.4	1.2	1.4	1
23	18	1	3	2	2	2	1	1	1	2	2	2	2	2	2	2	2	2	2	2	1	2	1	2	2	2	2	2	2	2	2	2	1.2	2	1.8	1.8	2
24	18	1	3	3	2	1	2	1	1	1	2	1	2	2	2	2	1	1	1	1	2	1	1	1	3	2	2	2	1	1	1	2	1.2	1.8	1.2	1.6	1.6
25	18	1	4	4	1	1	1	1	1	1	4	1	1	1	1	1	1	1	1	1	1	1	1	1	1	3	3	2	2	1	1	2.2	1	1.6	1	1	2.2
26	18	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
27	18	2	3	2	2	1	1	1	1	1	1	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	2	1	2	1.2	1	1
28	18	1	3	1	1	1	1	1	1	1	3	1	1	3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1.4	1	1.8	1	1	1
29	19	1	2	3	2	1	1	1	1	1	3	1	1	2	2	1	1	1	1	1	1	2	1	1	1	1	1	1	1	2	1	1.8	1	1.8	1	1.2	1.2
30	19	1	3	2	2	1	1	2	1	2	1	3	1	1	3	2	2	2	2	2	2	2	2	2	2	2	2	2	1	1	1	1.8	1.4	2	2	2	1.6
31	19	1	3	2	2	2	2	2	2	2	2	2	2	2	3	2	2	2	2	2	2	2	2	2	1	2	2	2	2	2	2	2	2	2.2	2	1.8	2
32	19	1	4	1	1	1	1	1	1	1	3	1	1	1	1	1	1	1	1	1	1	2	1	1	2	1	1	1	1	1	1	1.6	1	1.4	1	1.4	1
33	19	1	4	2	1	1	1	1	1	1	3	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1.8	1	2	1	1	1
34	19	1	3	1	2	2	1	1	1	1	3	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	2	1	1.8	1	1.8	1	1	1.2
35	19	3	2	2	3	3	3	2	3	3	2	2	2	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2.6	2.8	2.2	3	3	3
36	19	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
37	20	3	4	2	2	1	1	1	1	1	3	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	2	1	1	2	1	1.6	1	1	1.2
38	20	1	3	2	2	1	1	1	1	1	3	1	2	2	1	1	1	1	1	1	1	2	1	1	1	1	1	2	1	1	1	1.8	1	1.8	1	1.2	1.2
39	20	1	1	2	2	1	1	1	1	1	2	2	2	2	2	1	1	1	1	1	1	2	1	1	1	2	1	2	1	2	1	1.4	1	2	1	1.4	1.4
40	20	2	3	2	2	1	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2

APPENDIX 5 - MEAN SCORE OF THE MANAGEMENT STUDENTS' TOLERANCE LEVEL TOWARDS CORRUPTIVE BEHAVIOR

No.	Age	STUDENTS' TOLERANCE LEVEL TOWARDS CORRUPTIVE BEHAVIOR																												TOLERANCE LEVEL MEAN SCORE					
		A1	A2	A3	A4	A5	B1	B2	B3	B4	B5	C1	C2	C3	C4	C5	D1	D2	D3	D4	D5	E1	E2	E3	E4	E5	F1	F2	F3	F4	F5	DIM. A	DIM. B	DIM. C	DIM. D	DIM. E	DIM. F
1	18	2	4	2	2	2	2	1	1	2	1	2	2	2	2	2	3	1	1	1	1	2	1	1	1	2	1	1	1	1	1	2.4	1.4	2	1.4	1.4	1
2	18	1	3	2	2	2	3	3	2	2	3	3	1	1	1	1	2	2	2	2	2	1	1	1	1	2	2	2	2	1	1	2	2.6	1.4	2	1.2	1.6
3	18	2	4	3	1	2	1	1	1	1	1	4	2	2	2	1	2	1	1	1	1	1	2	1	2	3	2	1	1	1	1	2.4	1	2.2	1.2	1.8	1.2
4	18	1	3	1	1	1	1	1	1	1	1	1	1	2	1	1	1	1	1	1	1	1	2	1	1	1	1	1	1	1	1	1.4	1	1.2	1	1.2	1
5	18	2	3	2	2	2	2	2	2	2	2	2	2	2	2	2	2	1	2	2	2	1	1	1	2	2	2	2	2	1	2	2.2	2	2	1.8	1.2	1.8
6	18	4	2	3	3	4	3	3	3	3	3	2	3	3	3	3	3	3	3	3	4	3	4	4	4	3	3	3	3	3	4	3.2	3	2.8	3.2	3.6	3.2
7	18	1	3	2	1	1	2	1	1	1	1	2	2	1	1	2	2	2	2	2	2	2	2	2	2	2	2	2	2	1	1	1.6	1.2	1.6	2	2	1.6
8	18	1	1	1	1	2	1	1	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	1.2	1.6	2	2	2	2
9	18	2	3	3	3	1	2	2	2	2	1	3	2	2	2	2	3	2	3	2	2	3	2	3	2	2	2	2	2	2	2	2.4	1.8	2.2	2.4	2.4	2
10	18	2	3	2	2	2	2	2	2	2	2	3	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2.2	2	2.2	2	2	2
11	18	3	3	2	3	2	3	3	2	3	2	3	3	2	3	2	3	2	3	2	3	3	2	3	2	3	3	2	3	2	3	2.6	2.6	2.6	2.6	2.6	2.6
12	18	1	3	3	3	1	2	2	2	2	2	3	2	2	3	3	3	1	1	1	1	3	2	2	2	2	2	2	2	2	2	2.2	2	2.6	1.4	2.2	2
13	18	1	3	2	1	1	2	1	1	1	2	1	1	2	1	1	1	1	1	1	1	1	2	1	1	1	2	2	2	2	2	1.6	1.4	1.2	1	1.2	2
14	18	3	4	3	3	1	2	2	2	2	2	4	3	3	3	2	3	2	2	2	2	3	2	2	2	3	2	2	2	3	2	2.8	2	3	2.2	2.4	2.2
15	18	2	4	2	3	1	2	1	1	1	3	2	2	3	3	2	2	1	1	1	1	4	2	1	1	3	2	1	1	2	2	2.4	1.6	2.4	1.2	2.2	1.6
16	18	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
17	18	1	3	2	2	2	4	4	2	1	2	2	2	3	2	1	2	1	1	1	1	2	3	3	1	1	3	3	3	2	2	2	2.6	2	1.2	2	2.6
18	18	4	2	3	4	4	3	3	1	4	4	2	3	2	1	1	2	4	2	2	4	3	2	2	4	3	3	3	2	2	4	3.4	3	1.8	2.8	2.8	2.8
19	18	3	2	2	3	4	2	3	4	4	3	2	3	3	3	3	3	4	4	3	3	3	4	3	3	2	2	1	2	1	2	2.8	3.2	2.8	3.4	3	1.6
20	18	2	3	3	2	1	2	2	1	1	1	3	1	2	2	2	1	1	1	1	1	2	2	2	1	3	2	2	2	2	2	2.2	1.4	2	1	2	2
21	18	1	4	3	1	1	1	1	1	1	1	4	1	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	2	1	1.8	1	1	1
22	18	1	4	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	2	1	1	1	1	1
23	18	4	1	4	4	4	4	4	4	4	4	1	4	3	3	4	4	4	4	4	4	4	3	4	4	4	4	4	4	4	4	3.4	4	3	4	3.8	4
24	18	2	3	3	2	1	1	1	1	1	1	3	2	2	3	3	3	1	1	1	1	3	2	2	1	2	2	2	2	1	1	2.2	1	2.6	1.4	2	1.6
25	18	2	4	2	1	3	1	1	1	1	1	1	2	3	3	3	2	1	1	1	1	1	1	2	1	1	3	2	3	1	3	2.4	1	2.4	1.2	1.2	2.4
26	19	1	3	2	2	1	1	1	1	1	1	3	3	2	1	1	1	1	1	1	1	2	1	1	1	1	2	2	1	1	1	1.8	1	2	1	1.2	1.4
27	19	2	4	2	2	1	2	2	2	2	3	3	3	2	2	2	2	1	1	1	1	1	1	1	2	2	2	2	2	3	2	2.2	2.2	2.4	1.2	1.4	2.2
28	19	2	3	2	2	4	2	2	2	2	2	3	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2.6	2	2.2	2	2	2
29	19	2	2	3	2	2	2	3	3	2	3	3	2	3	2	3	2	2	2	2	2	3	2	3	2	2	3	2	3	2	2	2.2	2.6	2.6	2	2.4	2.4
30	19	2	3	3	2	1	2	2	2	2	2	4	2	2	3	3	2	1	1	1	1	4	2	2	2	3	2	2	2	2	1	2.2	2	2.8	1.2	2.6	1.8
31	19	1	2	2	2	1	2	2	1	1	2	3	1	1	2	1	1	1	1	1	1	1	1	1	1	1	2	1	2	1	1	1.6	1.6	1.6	1	1.2	1.2
32	19	2	3	3	2	4	4	4	3	1	1	3	1	1	2	1	2	1	1	1	2	3	2	2	1	2	3	3	3	3	4	2.8	2.6	1.6	1.4	2	3.2
33	19	3	4	3	2	1	2	1	1	1	1	1	1	1	3	3	1	1	1	1	1	3	1	1	1	1	4	3	3	3	3	2.6	1.2	1.8	1	1.4	3.2
34	19	2	4	4	1	2	4	4	4	2	4	4	1	1	1	1	1	1	1	1	1	2	1	1	1	4	4	4	4	4	4	2.6	3.6	1.6	1	1.8	4
35	19	1	3	3	3	1	3	3	2	1	1	3	2	2	3	3	3	1	1	1	1	3	2	2	1	2	2	2	2	2	2	2.2	2	2.6	1.4	2	2
36	19	1	2	1	1	1	2	2	1	1	1	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	2	1	1	1	1	1.2	1.4	1.2	1	1	1.2
37	20	2	4	2	2	2	2	2	2	1	2	4	2	2	2	2	2	2	2	2	1	2	2	1	1	3	3	2	2	2	2	2.4	1.8	2.4	1.8	1.8	2.2
38	20	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
39	20	1	4	3	3	2	4	3	1	1	4	4	1	1	2	2	1	1	1	1	1	3	2	3	1	1	2	2	2	1	1	2.6	2.6	2	1	2	1.6
40	20	1	1	1	1	1	1	1	1	1	1	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1.2	1	1	1

APPENDIX 6 - MEAN SCORE OF THE ECONOMICS STUDENTS' TOLERANCE LEVEL TOWARDS CORRUPTIVE BEHAVIOR

No.	Age	STUDENTS' TOLERANCE LEVEL TOWARDS CORRUPTIVE BEHAVIOR																										TOLERANCE LEVEL MEAN SCORE					
		A1	A2	A3	A4	A5	B1	B2	B3	B4	B5	C1	C2	C3	C4	C5	D1	D2	D3	D4	D5	E1	E2	E3	E4	E5	F1	F2	F3	F4	F5	DIM. A	DIM. B	DIM. C	DIM. D	DIM. E	DIM. F
1	18	1	3	3	3	1	1	1	1	1	1	4	4	4	3	3	3	3	2	2	1	1	1	1	1	2	2	2	2	1	2	2.2	1	3.6	2.2	1.2	1.8
2	18	1	3	2	1	1	2	2	1	1	1	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1.6	1.4	1.4	1	1	1
3	18	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
4	18	2	3	2	2	2	2	2	2	2	2	3	2	2	2	2	2	3	2	2	2	2	2	2	2	2	3	2	2	2	2	2.2	2	2.2	2.2	2	2.2
5	18	2	4	3	2	1	2	2	2	2	2	4	2	2	2	1	2	1	1	1	1	1	1	2	1	3	2	3	3	3	2	2.4	2	2.2	1.2	1.6	2.6
6	18	3	2	2	3	3	1	1	1	1	1	2	2	2	3	1	2	2	1	1	1	1	1	1	1	1	1	1	1	2	2	2.2	1	2	1.4	1	1.6
7	18	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	1	1	2	2	2	2	2	2	2	2	2	2	2	1.6	2
8	18	3	3	3	2	1	1	1	1	1	1	1	1	1	2	1	1	2	1	1	2	2	2	1	1	3	2	3	2	2	2	1	1.2	1.2	1.6	2.4
9	18	3	3	2	2	2	2	2	2	2	3	2	1	2	2	1	1	1	1	1	2	2	2	1	2	1	1	1	1	1	2	2	2	1	1.8	1
10	18	2	3	2	2	2	1	1	1	1	3	2	2	2	2	2	2	2	2	2	2	2	2	1	1	1	2	2	2	1	1	2.2	1	2.2	2	1.4	1.6
11	18	3	3	1	1	2	2	2	1	1	1	3	2	2	1	1	3	1	1	1	1	1	1	1	2	2	1	1	1	1	1	1.6	1.4	1.8	1.4	1.4	1
12	18	2	4	2	1	1	1	1	1	1	3	1	1	1	1	2	2	1	1	1	1	1	2	1	2	2	2	2	2	2	2	2	1	1.4	1.4	1.4	2
13	18	2	4	3	2	1	1	1	2	1	1	4	2	2	2	2	2	1	1	1	1	2	2	2	3	1	2	2	2	2	1	2.4	1.2	2.4	1.2	2	1.8
14	18	1	2	3	1	1	1	1	1	1	1	3	1	1	1	1	1	1	1	1	1	3	1	1	1	1	3	3	3	3	3	1.6	1	1.4	1	1.4	3
15	18	1	3	1	1	1	3	3	1	1	2	3	2	1	1	2	1	1	1	1	1	1	1	2	1	1	2	2	2	2	2	1.4	2	1.8	1	1.2	2
16	18	2	2	2	2	1	1	1	1	1	1	2	2	2	1	1	1	1	1	1	1	1	1	1	2	2	2	1	2	2	1	1.8	1	1.6	1	1.4	1.6
17	18	2	4	3	2	1	3	3	3	3	3	1	1	2	2	2	2	2	2	2	2	3	3	3	2	2	3	2	2	2	2	2.4	3	1.8	2	2.6	2.2
18	18	3	3	2	3	2	3	4	4	3	4	3	3	2	3	3	4	3	3	3	4	4	3	4	4	4	3	3	3	4	4	2.6	3.6	2.8	3.4	3.8	3.4
19	18	1	3	3	2	1	3	3	1	1	1	3	2	2	2	2	2	1	1	1	1	2	1	1	1	1	1	2	1	1	1	2	1.8	2.2	1.2	1.2	1.2
20	18	2	3	2	2	2	2	2	1	1	1	1	2	2	2	2	2	2	1	1	2	2	3	1	1	3	1	1	1	2	2	2.2	1.6	1.6	1.6	2	1.4
21	18	3	4	3	2	1	1	2	2	2	2	2	2	1	2	2	2	1	2	2	2	1	1	1	1	2	1	1	1	1	1	2.6	1.8	1.8	1.8	1.2	1.2
22	18	1	3	3	2	1	2	1	1	1	2	3	2	2	2	2	2	1	1	1	1	2	2	1	2	2	2	1	2	3	1	2	1.4	2.2	1.2	1.8	1.8
23	18	2	3	3	2	1	2	2	1	1	2	3	2	3	2	2	2	1	1	1	1	2	2	2	2	3	2	2	2	1	1	2.2	1.6	2.4	1.2	2.2	1.6
24	18	4	2	3	4	4	2	3	4	4	2	2	2	4	3	2	4	4	4	4	4	4	4	4	2	4	4	4	4	4	4	3.4	3	2.6	4	3.6	4
25	18	1	3	1	1	1	1	1	1	1	2	2	1	1	1	3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1.4	1	1.4	1.4	1	1
26	18	2	3	2	2	2	2	2	2	2	3	2	2	2	2	2	2	2	2	2	1	2	2	2	2	2	2	2	2	2	2	2.2	2	2.2	1.8	2	2
27	18	2	3	3	2	1	2	2	2	2	1	4	2	1	2	1	1	1	1	1	1	2	2	2	2	2	2	2	2	3	3	2.2	1.8	2	1	2	2.4
28	18	1	3	2	1	1	1	1	2	1	1	3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1.6	1.2	1.4	1	1	1
29	18	2	4	2	2	2	2	1	2	1	1	4	3	2	2	2	2	1	1	1	2	2	2	2	3	2	2	2	3	2	2	2.4	1.4	2.6	1.4	2.2	2.2
30	18	2	3	2	1	1	1	1	1	1	3	1	2	2	2	2	2	2	1	2	2	1	1	1	1	1	1	1	1	2	2	1.8	1	2	1.8	1	1.4
31	19	2	3	2	2	3	2	2	2	2	4	1	1	2	2	2	2	2	2	2	1	1	1	1	1	2	1	1	1	1	1	2.4	2	2	2	1	1.2
32	19	3	4	4	3	1	2	1	1	1	2	4	4	3	3	4	1	2	2	1	1	4	1	1	1	1	4	3	3	2	1	2.6	1.4	3.6	1.4	1.6	2.6
33	19	2	3	3	3	1	2	2	2	2	2	3	3	2	3	3	2	1	2	1	2	2	2	2	2	3	3	3	3	3	3	2.4	2	2.8	1.6	2.2	3
34	19	1	3	1	1	1	1	1	1	1	1	3	1	1	1	1	1	1	1	1	1	1	1	1	1	3	1	1	1	1	1	1.4	1	1.4	1	1.4	1
35	19	1	3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1.4	1	1	1	1	1
36	19	1	3	2	1	1	1	1	1	1	2	2	1	1	2	1	1	1	1	1	1	1	2	2	1	1	1	3	3	2	1	1.6	1.2	1.4	1	1.4	2
37	19	2	3	3	1	1	1	1	1	1	2	2	2	2	1	2	1	1	1	1	2	2	2	2	2	2	2	2	2	2	2	2	1	1.8	1.2	2	2
38	19	1	3	2	2	1	2	2	1	1	1	2	1	1	2	2	2	2	1	1	1	2	2	1	1	1	2	2	1	1	1	1.8	1.4	1.6	1.4	1.4	1.4
39	19	1	4	2	1	1	1	1	2	1	1	2	2	3	3	3	2	2	2	2	1	2	2	2	2	2	3	3	3	3	3	1.8	1.2	2.6	1.8	2	3
40	20	2	3	2	1	1	4	4	1	1	4	4	4	4	1	1	1	2	1	1	1	1	1	1	1	4	1	2	1	1	1	1.8	2.8	2.2	1.2	1.6	1.2