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The corruptive behavior of business students: The analysis of academic performance and department

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ABSTRACT

This research examines the impact of business students' academic performance and average grades in ethics and religion subjects on their corruptive behavior. The subjects of this study were business students at the Faculty of Business and Economics at Universitas Islam Indonesia registered in 2023. Structural Equation Modeling was utilized to analyze students' perceptions of corruptive behavior. The variables influencing these perceptions include students' academic performance measured by their GPA, performance in ethics courses, and performance in religious studies. This research found that students' GPA and grades in ethics subjects have a negative impact on corruptive behavior. Students with higher GPAs and grades in ethics subjects are less likely to participate in academic misconduct. However, this research found that academic performance in religious subjects does not influence these perceptions. The results show that there is no significant difference in perceptions of corruptive behavior between accounting and management students. This study concludes that academic performance in GPA and ethics subjects has a negative impact on their corruptive behavior. Meanwhile, their performance in religious subjects and the department has no impact on their corruptive behavior. This study provides an understanding of how students perceive and make decisions regarding corruptive behavior, which is expected to assist teachers in minimizing such behavior and help higher education institutions evaluate the effectiveness of their academic integrity policies.

Contribution/Originality: This study contributes by uniquely examining the impact of student academic performance in GPA and average grades in ethics and religion subjects on corruptive behavior. The previous research explored primary data. This study added secondary data on students' academic performance in ethics and religion subjects.

1. INTRODUCTION

Corruption is widely recognized as one of the most persistent threats in today's society. In the business world, it often manifests as corporate scandals. Over the past few decades, media and news reports have frequently highlighted a growing list of scandals that expose unethical business practices. A prominent example is the Enron Corp. scandal, which occurred in the early twenty-first century. Reports indicated that Enron manipulated its balance sheets to inflate its earnings. The auditors at that time played a significant role in the company's collapse (Review & Brickey, 2003). It became evident that the corruption stemmed from the company's top executives.

The consequences of corporate scandals have prompted stakeholders to assess an organization's performance not only by its profitability but also by the ethical values exhibited by its employees and management (Mirshekary & Lawrence, 2009; Poje & Zaman Groff, 2022). Furthermore, this shift has impacted the role of educational institutions.

Colleges and universities are now seen as vital in educating and training students who are the future decision-makers of the country on the importance of business ethics (Vaiman & Rikhardsson, 2015). The problem of corruption has become deeply entrenched in political and business sectors, as well as in educational institutions. Previous research has defined corruption as unethical behavior intended to gain private benefits (Dion, 2010; Sulaiman, Toulson, Brougham, Lempp, & Haar, 2022; Treisman, 2000; Waldman, 1974). Unfortunately, instances of academic dishonesty among students, such as cheating on tests and homework, illegal copying and misuse of resources, theft or mutilation of library materials, and manipulation of faculty, fall under the category of unethical behavior. Students who engage in academic misconduct tend to achieve higher grades, which constitutes a form of personal benefit. Therefore, it is clear that corruptive behavior exists among students, manifesting as unethical actions in academic settings.

Numerous past studies have shown a rising trend in academic misconduct in colleges and universities. A comprehensive study found that 33% of students admitted to cheating on exams, while 50% reported cheating on written assignments (McCabe, Treviño, & Butterfield, 2001). Research has shown that students in business schools engage in cheating more frequently than students in other university programs. Additionally, it has been suggested that students who have previously displayed unethical behavior and a lack of respect for academic integrity at their prior institutions are likely to continue this pattern, affecting their commitment to integrity in their future professional careers (Mulisa, 2015). This suggests that students who engage in unethical behavior academically are likely to exhibit corruptive behavior in their future workplaces. This highlights how academic misconduct threatens students' moral values. Efforts have been made to eliminate corruptive behavior among students. It is believed that identifying the underlying causes can help reduce the frequency of such behavior. Research has examined the effects of individual and contextual factors on self-reported academic misconduct. Additionally, several studies have utilized ethics and religiosity as frameworks for predicting an individual's attitudes towards cheating and other unethical behaviors in academic settings (Mustapha, Hussin, Siraj, & Darusalam, 2016; Rettinger & Jordan, 2005; Sulaiman et al., 2022). Corruptive behavior among students is perceived as a common issue in Indonesia. The pressure to succeed has led many students to focus more on outcomes than on the learning process. Therefore, gaining an understanding of how students perceive and make decisions regarding corruptive behavior is expected to assist teachers in minimizing such behavior and help higher education institutions evaluate the effectiveness of their academic integrity policies. The primary aim of this research is to identify the individual factors that influence students' perceptions of corruptive behavior. This study targets business students at the Faculty of Business and Economics at Universitas Islam Indonesia (UII).

2. THEORETICAL REVIEW AND HYPOTHESIS DEVELOPMENT

The Theory of Planned Behavior (TPB) is an updated version of the theory of reasoned action (TRA) by Ajzen (1991). The Theory of Planned Behavior (TPB) was developed to enhance the predictive validity of the earlier theory. According to Ajzen (1991), TPB consists of three independent determinants that influence intention. The core idea of TPB is that individuals' intentions to engage in behavior exist before they participate in it (Stone, Jawahar, & Kisamore, 2009). The factors that influence intention include attitudes toward the behavior, which encompass beliefs and the potential consequences of that behavior; subjective norms, which refer to the expectations of others regarding the behavior; and perceived behavioral control, which involves the individual's perception of how easy or difficult it is to perform the behavior. There is a relationship between attitudes, subjective norms, perceived behavioral control, intentions, and justifications related to cheating behaviors.

It is crucial to influence attitudes toward cheating, reshape perceptions of the commonality of cheating, and lessen students' perceived control over such behavior to address academic misconduct. One effective strategy might be to emphasize the consequences of being caught. The importance of reducing academic misconduct cannot be overstated, as it encourages ethical behavior and values among future professionals and leaders. The Theory of Planned Behavior (TPB) is believed to be effective in predicting both behavioral intention and actual behavior, providing insights into

individuals' motivations to engage in specific actions. A student's involvement in cheating, plagiarism, and other forms of academic misconduct, along with their attitudes, norms, and capabilities, plays a significant role in determining their actual behavioral outcomes.

Perception is defined as "the result of perceiving, a mental image, and awareness of the elements of the environment through physical sensation," or "physical sensation interpreted in light of experience" (Merriam-Webster, 1998). Meanwhile, "perceive" is defined as "to become aware or understand" or "to regard as being so" (Merriam-Webster, 1998). A person's perception is shaped by the five human senses, but individuals can also rely on their minds to interpret things. This study aims to predict students' perceptions of corruptive behavior by examining how they perceive various forms of academic misconduct.

According to Haron, Omar, Paino, and Mohamed (2021) and Waldman (1974), corruption often involves a public official abusing their authority, position, or power by violating legal norms in their country. This behavior is typically conducted in secret with the aim of personal gain in terms of wealth or status or to favor family, friends, or specific ethnic or religious groups. Collusive corruption may also involve outside parties, such as foreign businessmen. The impact of corruption can be felt by individuals, groups, organizations, and society. However, it is important to note that public officials are not always the primary agents of corruption (Dion, 2010). According to Suwaldiman and Tyas (2019), students' corruptive behavior can be depicted in the form of academic misconduct. This indicates that corruptive behavior exists among students.

Academic misconduct refers to any dishonest behavior in an educational setting, particularly regarding assignments, projects, and exams. This includes cheating, which involves submitting work that is not the student's own or obtaining unauthorized assistance from others. Additionally, plagiarism is a form of academic misconduct where a student claims the ideas or words of another person as their own for academic evaluation without giving proper credit (Hard, Conway, & Moran, 2006; Perkins, Gezgin, & Roe, 2020). Research conducted by Elias (2021), Ludlum, Steelman, and Hongell (2021), and Caldwell (2010) conclude that academic misconduct among business school students has reached a critical level, with claims suggesting that over half of these students engage in such behavior. According to Teixeira and Rocha (2010), sixty-two percent of 7,213 undergraduate economics and business students reported involvement in illegal copying of works. Another study revealed that approximately 71% of undergraduate students, including 345 business students from a medium-sized southeastern regional university, admitted to academic misconduct over the past year (Williams, Tanner, Beard, & Chacko, 2014). In addition, Freire (2014) indicates that economics and business students are more likely to cheat than students in other majors. This suggests that those who engage in academic dishonesty during their time in university or college may develop unethical behaviors, such as corruption in their future professional careers (Teixeira & Rocha, 2010). There are significant pressures within educational institutions to design and develop business school programs that provide ethics education for students. A well-structured academic integrity curriculum is believed to positively influence business graduates, ultimately enhancing the reputation of future business professionals.

Academic performance is a key indicator of student success in school (Suwaldiman & Tyas, 2019). Academic achievements reflect the performance outcomes that demonstrate how well an individual has accomplished specific goals related to activities in instructional environments, particularly in schools, colleges, and universities (Asadzadeh, Sadeghi, & Ahadi, 2018). In this study, academic performance will be assessed using students' grade point averages and the grades obtained in ethics and religion courses.

GPA reflects a student's overall academic performance calculated from the grades received in all subjects taken. A study conducted by McCabe and Trevino (1997) indicates that students with higher GPAs are less likely to engage in academic misconduct. Ma, McCabe, and Liu (2013) also found that students with better academic performance are less likely to cheat. Nevertheless, the findings of Freire's (2014) study showed that GPA is irrelevant to the likelihood of copying. As a result, this empirical evidence presents mixed findings. This research aims to explore the relationship

between students' academic performance, as measured by their GPA, and their perceptions of corruptive behavior. The following hypothesis will be tested in this study based on previous studies:

H_1: Students' academic performance in grade point average (GPA) has a negative impact on their perceptions of corruptive behavior.

A business ethics course is defined as one that focuses on principles and theories related to moral and ethical decision-making in management (Al-Mutairi, Naser, & Al-Najjar, 2021; Bloodgood, Turnley, & Mudrack, 2008). Stronger ethical norms are thought to lead to better human behavior, whereas weak ethics can result in negative actions. For example, students who commit academic misconduct are perceived to have a negative attitude toward academic integrity. Weber (1990) stated that students' ethical awareness and reasoning skills improve after completing courses in business and society as well as business ethics. Bloodgood et al. (2008) and Dziubaniuk and Nyholm (2021) suggested that classroom instruction on ethics influences the cheating behaviors of some individuals more than others. Therefore, students' academic performance in ethics courses is likely one of the key factors reflecting their ethical attitudes. The following hypothesis is proposed in the present study based on this observation:

H_2: Students' academic performance in ethics subjects has a negative impact on their perceptions of corruptive behavior.

The influence of religiosity significantly shapes an individual's ethical attitudes, including their likelihood of cheating as a student. Empirical evidence found in Sulaiman et al. (2022) and Conroy and Emerson (2004) indicates a significant relationship between religiosity and the ethical perceptions of students. Those with stronger religious beliefs generally exhibit better ethical attitudes. Additionally, another study discovered that religiosity, as assessed through religious study courses, is negatively correlated with cheating behavior among students in an academic environment (Rettinger & Jordan, 2005). Students who have completed religious classes are expected to have lower motivation to engage in academic cheating. The hypothesis proposed in this study, based on the discussion observed, is as follows:

H_3: Students' academic performance in religious subjects has a negative impact on their perceptions of corruptive behavior.

Understanding business students' decisions to engage in academic misconduct is crucial in the business environment, as it may influence their future decision-making processes. Ellahi, Mushtaq, and Khan (2013) found that individual, situational, and ethical factors influence students' academic dishonesty in Pakistan. A study by Freire (2014) indicates that economics and business students hold different attitudes towards academic misconduct compared to students in other majors. These differences can be attributed to factors such as demographics, personal backgrounds, and specific situations. Additionally, previous studies have shown that business students in the United States perceive academic misconduct more favorably than their counterparts in the Middle East (Williams et al., 2014). It is assumed that factors such as students' personalities, environment, teaching methods, policies, and sanctions may influence students' attitudes toward behavior. Thus, the hypothesis can be formulated as follows:

H_4: Perceptions of corruptive behavior among accounting students differ from those of management students.

3. RESEARCH METHOD

3.1. Population and Sample

This research examines undergraduate business students at Universitas Islam Indonesia who were registered as active students during the 2023 academic year. The samples were collected using purposive sampling. The criteria for inclusion were that students must have completed specific courses in ethics (Islamic Economics and Shariah Entrepreneurship) and religion (Islam for Scholars and Islam Rahmatan Lil 'Alamin). Primary data were gathered directly from respondents through questionnaires which were analyzed to assess students' perceptions of corruptive behavior. Additionally, secondary data obtained from students' academic records was analyzed to evaluate their academic performance.

3.2. Variables

The dependent variable in this study is perceptions of corruptive behavior (CBP). CBP is defined as students' value beliefs regarding academic misconduct commonly found in educational settings (Suwaldiman & Tyas, 2019). Based on prior research, this variable was measured according to students' tolerance levels towards academic misconduct, which are classified into various student attitudes:

1. Submitting work that was completed by someone else as if it were your own or failing to collaborate appropriately on a team assignment.
2. Providing false excuses to obtain an extension on a due date or using a falsified medical certificate to gain permission to leave class.
3. Collaborating with others on an individual exam, test, or assignment.
4. Copying answers from another student during a test without their consent.
5. Utilizing unauthorized materials to complete an exam or assignment.
6. Plagiarizing a paper, either fully or partially, by using printed resources or content from the internet without proper attribution.

The students' perceptions of academic misconduct are measured on a four-point Likert scale (Elshafei & Jahangir, 2020; Mirshekary & Lawrence, 2009). In this measure, a lower mean score indicates a better ethical orientation, while a higher mean score signifies a poorer ethical orientation. This type of measurement is presented in Table 1.

Table 1. Measurement of students' perceptions of corruptive behavior

Scores	Corruptive behavior perceptions
1	Never acceptable
2	Unacceptable
3	Acceptable
4	Always acceptable

The independent variables in this research include academic performance measures, such as Grade Point Average (GPA), Ethics Subjects (APES), and Religion Subjects (APRS). The Grade Point Average (GPA) reflects students' overall academic achievement and is calculated based on the grades received in all subjects they have completed. The formula to measure GPA is as follows:

$$\text{AGPA} = \frac{\sum(\text{cp}_{\text{sbj}} \text{ x gw})}{\text{tcp}}$$

Where

CP_{sbj}= Credit point of subject n.

GW= Grade weight (if A=4, B=3, C=2, D=1).

TCP= Total credit point achieved.

Students' academic performance in ethics subjects is measured by the grades achieved in the Islamic Economics (3 credit points) and Shariah Entrepreneurship (2 credit points) courses. Thus, the total credit points for ethics subjects are 5. The formula to measure the variable is as follows:

$$\text{APES} = \frac{\sum_{n=1}^{n=2}(\text{gw x cp}^{\text{et}})}{5}$$

Where

APES= Academic performance in the ethic subjects.

GW= Grade weight in ethic subjects.

CP^{et}= Credit point in ethic subjects.

Students' academic performance in religious subjects is evaluated based on the grades received in the following courses: Islam for Scholars (3 credit points) and Islam Rahmatan Lil 'Alamin (3 credit points). In total, the credit points for religious subjects amount to 6. The formula to measure the variable is as follows:

$$\text{APRS} = \frac{\sum_{n=1}^{n=2}(\text{gw x cp}^{\text{rg}})}{6}$$

Where

APRS= Academic performance in the religion subjects

GW= Grade weight in religion subjects

CP^{rg}= Credit point in religion subjects

GPA and grade weight will be measured according to the system grade that is currently applied in Universitas Islam Indonesia as described below.

A	=	4.00	C+	=	2.25
A-	=	3.75	C	=	2.00
A/B	=	3.50	C-	=	1.75
B+	=	3.25	C/D	=	1.50
B	=	3.00	D+	=	1.25
B-	=	2.75	D	=	1.00
B/C	=	2.50	E	=	0.00

A dichotomy approach will be used to assess students' perceptions of corruptive behavior based on their department (SD). This method aims to differentiate between the perceptions of students in the Accounting and Management Departments. It is anticipated that a higher number of ethics and religion courses incorporated into the academic curriculum will encourage better ethical behavior among students. Consequently, students from the Accounting Department will be assigned a rating of 1, while those from the Management Department will receive a rating of 0.

3.3. Data Analysis

3.3.1. Reliability and Validity Test

Reliability is the consistency or stability of measurement over time and across different conditions (Drost, 2011). In this research, a reliability test will be conducted to assess the consistency of respondents' answers in the questionnaire. This will be performed using Cronbach's alpha statistical test. A variable is considered reliable if the Cronbach's alpha value exceeds 0.60; if it does not, the variable will be deemed unreliable.

Validity refers to how well scores from a measure represent the intended variable (Drost, 2011). This research will employ a validity test to assess the accuracy of the respondents' answers to the questionnaire. The validity test will be conducted using a correlation test based on Pearson's formula.

$$r_{XY} = \frac{\frac{1}{n}\sum(X-\bar{X})(Y-\bar{Y})}{\sqrt{\frac{\sum(X-\bar{X})^2}{n}}\sqrt{\frac{\sum(Y-\bar{Y})^2}{n}}} \quad (4)$$

$\bar{X}$: *Average variable of X.*

$\bar{Y}$: *Average variable of Y.*

n: *Number of observations.*

The test is conducted by comparing significance with alpha (α). If significance is less than α, the indicator is considered valid. Conversely, if significance exceeds α, the indicator is deemed invalid.

3.3.2. Structural Equation Modelling

In this research, Structural Equation Modeling (SEM) will be utilized to analyze students' perceptions of corruptive behavior. The variables influencing these perceptions include students' academic performance measured by their GPA, performance in ethics courses, and performance in religious studies.

Once the model has been estimated, the researcher will evaluate its effectiveness based on the sample data collected. Model estimation provides empirical measures of the relationships between the indicators and the constructs, as well as between the constructs themselves. The PLS-SEM model has two evaluations: the assessment of the measurement model (outer model) and the evaluation of the structural model (inner model).

3.3.2.1. Outer Model

The outer model illustrates the relationship between the construct and the indicator variables. Its evaluation includes indicator reliability, discriminant validity, internal consistency, and convergent validity.

Indicator reliability is determined by the value of outer loading. If the outer loading value is greater than 0.7, the indicator variable should be retained for confirmatory research. For exploratory research, an outer loading value between 0.5 and 0.7 is acceptable. However, if the value is less than 0.5, the indicator variable should be excluded.

Discriminant validity refers to the extent to which a construct is genuinely distinct from other constructs. Two methods are commonly used: cross-loading of indicator variables and the Fornell-Larcker criterion to evaluate discriminant validity. In the case of cross-loading, the loading of an indicator on its designated latent variable should be higher than its loading on any other latent variables. The Fornell-Larcker criterion requires that the square root of the Average Variance Extracted (AVE) of a latent variable be greater than the squared correlations between that latent variable and all other variables. It is important to note that cross-loading serves as a more flexible criterion, while the Fornell-Larcker approach is considered more conservative. Composite reliability (ρ_c) (and Cronbach's alpha (α)) will be used to evaluate internal consistency. It is used to measure the reliability of a set of indicators. A value of 0.7 is regarded as acceptable at the early phase of research; however, the threshold should be higher than 0.7 at the later phase. Convergent validity refers to the degree to which a measure positively correlates with another measure that assesses the same construct. Average Variance Extracted (AVE) is a metric used to evaluate convergent validity. The AVE value should be greater than 0.5 to indicate adequate convergent validity.

3.3.2.2. Inner Model

The inner model illustrates the relationship between the constructs involved. It consists of two evaluation steps: assessing the significance and the magnitude of the influence of independent latent variables on dependent latent variables. The first step involves a t-test to determine whether the independent latent variables have a significant effect on the dependent latent variables. Additionally, the magnitude of influence for each independent latent variable can be evaluated by examining the path coefficients. The coefficient of determination measures the variance in the dependent latent variable that is explained by the independent latent variables. Higher values indicate greater predictive accuracy.

3.3.3. Path Analysis

Path analysis can illustrate the relationship between dependent and independent variables in this Structural Equation Model (SEM). We will utilize the Partial Least Squares Structural Equation Method (PLS-SEM) to estimate the model. Figure 1 presents the estimated path analysis model. In Figure 1, the latent dependent variable is referred to as Corruptive Behavior Perceptions (CBP), which is measured by six indicators representing various attitudes towards academic misconduct (CBP1-CBP6).

The first independent variable anticipated to influence CBP is academic performance in GPA (APGPA), measured by students' Grade Point Averages (GPA). The second independent variable is academic performance in ethics

subjects (APES), which is assessed through students' average grades in ethics courses (ETHSUB). The third independent variable is academic performance in religious subjects (APRS), measured by students' average grades in religious courses (REGSUB). Additionally, we include students' department (SD) to differentiate the perceptions of corruptive behavior between the Accounting and Management Departments.

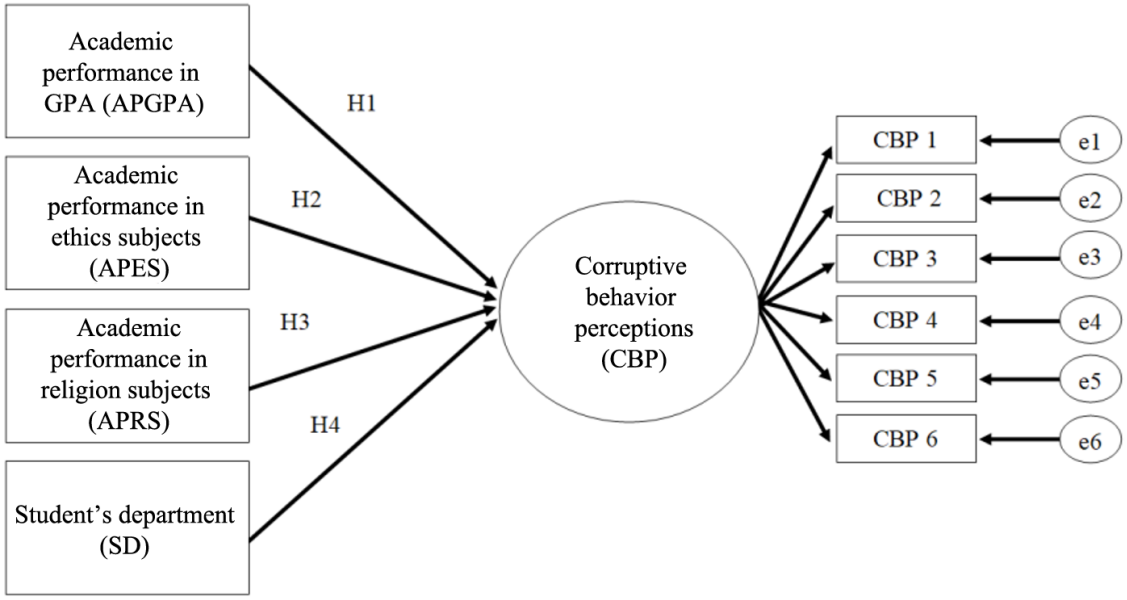

Figure 1. Path analysis.

4. FINDINGS AND DISCUSSION

The participants in this study were undergraduate business students from the Faculty of Business and Economics at Universitas Islam Indonesia. They had completed the ethics courses (Islamic Economics, Shariah Entrepreneurship) and the religion courses (Islam for Scholars, Islam Rahmatan Lil 'Alamin). 119 respondents were included in the study, comprising 59 students from the accounting program and 60 students from the management program.

4.1. Reliability Test

A reliability test was conducted to assess the dependability of the primary data collected. The test utilized Cronbach's alpha as the statistical method for its calculations. As shown in Table 2, the value of Cronbach's alpha was found to be 92.7% (or 0.927), which exceeds the acceptable threshold of 0.60. Therefore, all six items of the CBP are regarded as having high reliability.

Table 2. Reliability statistics

Cronbach's alpha	Cronbach's alpha based on standardized items	No. of items
0.924	0.927	6

4.2. Validity Test

Validity testing was conducted to assess the validity of the respondents' answers in the questionnaire. Table 3 presents the output of the Pearson Correlation for the six items.

Table 3. Pearson correlations

Questions		Quest A	Quest B	Quest C	Quest D	Quest E	Quest F	Corruptive behavior perceptions
Quest A	Pearson correlation	1	0.697**	0.781**	0.674**	0.754**	0.643**	0.881**
	Sig. (2-tailed)		0.000	0.000	0.000	0.000	0.000	0.000
	N	119	119	119	119	119	119	119
Quest B	Pearson correlation	0.697**	1	0.661**	0.629**	0.728**	0.553**	0.820**
	Sig. (2-tailed)	0.000		0.000	0.000	0.000	0.000	0.000
	N	119	119	119	119	119	119	119
Quest C	Pearson correlation	0.781**	0.661**	1	0.653**	0.738**	0.647**	0.870**
	Sig. (2-tailed)	0.000	0.000		0.000	0.000	0.000	0.000
	N	119	119	119	119	119	119	119
Quest D	Pearson correlation	0.674**	0.629**	0.653**	1	0.745**	0.590**	0.826**
	Sig. (2-tailed)	0.000	0.000	0.000		0.000	0.000	0.000
	N	119	119	119	119	119	119	119
Quest E	Pearson correlation	0.754**	0.728**	0.738**	0.745**	1	0.719**	0.920**
	Sig. (2-tailed)	0.000	0.000	0.000	0.000		0.000	0.000
	N	119	119	119	119	119	119	119
Quest F	Pearson correlation	0.643**	0.553**	0.647**	0.590**	0.719**	1	0.821**
	Sig. (2-tailed)	0.000	0.000	0.000	0.000	0.000		0.000
	N	119	119	119	119	119	119	119
Corruptive behavior perceptions	Pearson correlation	0.881**	0.820**	0.870**	0.826**	0.920**	0.821**	1
	Sig. (2-tailed)	0.000	0.000	0.000	0.000	0.000	0.000	
	N	119	119	119	119	119	119	119

Note: **. Correlation is significant at the 0.01 level (2-tailed).

The results indicate that each individual question represented in the sub-indicator used in this research has a correlation coefficient value exceeding the r-table value of 0.179 (for n = 117), as shown in Table 4. Therefore, all questions employed in this research are considered valid.

Table 4. Summary of validity test results

No.	Questions	r-count	r-table	Explanation
1	Quest. A (questions sub indicator A)	0.881	0.179	Valid
2	Quest. B (questions sub indicator B)	0.820	0.179	Valid
3	Quest. C (questions sub indicator C)	0.087	0.179	Valid
4	Quest. D (questions sub indicator D)	0.826	0.179	Valid
5	Quest. E (questions sub indicator E)	0.920	0.179	Valid
6	Quest. F (questions sub indicator F)	0.821	0.179	Valid

4.3. Structural Equation Modelling (Outer Model)

The outer model, known as the measurement model, specifies the relationships between latent variables and their observed indicators (Wong, 2013). This research utilized a reflective measurement model that assumes the indicator variables are highly correlated and interchangeable. Thus, the model relies on the reliability and validity of these indicator variables.

4.3.1. Indicator Reliability

The reliability of the measurement model can be evaluated by examining the outer loadings presented in Table 5. These outer loadings illustrate the relationships between the reflective construct and the measured indicator variables. According to Table 5, all the outer loading values for the indicator variables meet the required threshold of 0.7, indicating that there is no need to remove any of the indicator variables.

Table 5. Outer loadings

Variables	APES	APGPA	APRS	CBP	SD
CBP1				0.885	
CBP2				0.820	
CBP3				0.875	
CBP4				0.836	
CBP5				0.908	
CBP6				0.815	
ETHSUB	1.000				
GPA		1.000			
REGSUB			1.000		
STUDPT					1.000

4.3.2. Discriminant Validity

Discriminant validity, also known as vertical collinearity, refers to the independent nature of each indicator in relation to its latent variable (Chin, 1998). The initial method for evaluating discriminant validity is by applying the cross-loading criterion. The results of cross-loading between the indicator and the construct are presented in Table 6.

Table 6. Cross loading.

Variables	APES	APGPA	APRS	CBP	SD
CBP1	-0.435	-0.516	-0.394	0.885	-0.124
CBP2	-0.402	-0.421	-0.440	0.820	-0.291
CBP3	-0.509	-0.533	-0.368	0.875	-0.215
CBP4	-0.456	-0.514	-0.463	0.836	-0.194
CBP5	-0.429	-0.44	-0.377	0.908	-0.187
CBP6	-0.481	-0.585	-0.349	0.815	-0.184
ETHSUB	1	0.662	0.480	-0.531	0.431
GPA	0.662	1	0.671	-0.591	0.319
REGSUB	0.480	0.671	1	-0.464	0.461
STUDPT	0.431	0.319	0.461	-0.230	1

The cross-loading values for the CBP constructs are as follows: CBP1 has a value of 0.885. CBP2 is 0.820. CBP3 is 0.875. CBP4 is 0.836. CBP5 is 0.908, and CBP6 is 0.815. These values for the six indicators are higher than the cross-loading values of the other dependent variables (APES, APGPA, APRS, and SD). Similar results are observed in other constructs with each indicator as well.

One way to evaluate discriminant validity is through the Fornell-Larcker criterion. This involves using the square root of the average variance extracted (AVE) for each latent variable. It is recommended that the square root of the AVE for each latent variable should be greater than the correlations between the latent variables (Fornell & Larcker, 1981). According to Table 7, the results indicate that discriminant validity is strongly established.

Table 7. Fornell-Larcker.

Variables	APES	APGPA	APRS	CBP	SD
APES	1				
APGPA	0.662	1			
APRS	0.480	0.671	1		
CBP	-0.531	-0.591	-0.464	1	
SD	0.431	0.319	0.461	-0.230	1

4.3.3. Internal Consistency

Internal consistency is evaluated using the Dhillon-Goldstein Rho, also known as Composite Reliability (ρ). This metric assesses the reliability of the indicators. According to Table 8, The values are greater than 0.7, indicating that the reflective latent variables demonstrate a high level of internal consistency reliability.

Table 8. Composite reliability

Variables	Composite Reliability
APES	1
APGPA	1
APRS	1
CBP	0.943
SD	1

4.3.4. Convergent Validity

The convergent validity of a measurement model can be evaluated using Average Variance Extracted (AVE). AVE assesses the amount of variance captured by a construct compared to the variance attributed to measurement error. Values above 0.7 are considered very good, while a value of 0.5 is regarded as acceptable (Bagozzi & Yi, 1988). According to Table 9, all values for each variable exceed the acceptable threshold of 0.5, confirming the validity of the measurement instrument.

Table 9. Average variance extracted (AVE)

Variables	Average Variance Extracted (AVE)
APES	1
APGPA	1
APRS	1
CBP	0.735
SD	1

4.4. Structural Equation Modelling (Inner Model)

The inner model, also known as the structural model, describes the relationships between independent and dependent latent variables (Wong, 2013). There are three types of inner model tests conducted in this study: path coefficients, t-tests (significance), and R-squared. First, the tests for path coefficients and t-tests were performed to determine whether the hypotheses were supported. The results of these tests can be found in Table 10.

Table 10. Path coefficients

Variables	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T- statistics (|O/STDEV|)	P- values
APES -> CBP	-0.261	-0.260	0.131	1.999	0.046
APGPA -> CBP	-0.348	-0.345	0.140	2.492	0.013
APRS -> CBP	-0.129	-0.124	0.105	1.225	0.221
SD -> CBP	0.053	0.047	0.079	0.670	0.503

According to Table 10, APES and APGPA have a significant effect on CBP, while APRS and SD have an insignificant effect on CBP. The coefficient of determination, also known as R-squared, was calculated to assess the extent to which the independent variables affect the dependent variable in this study. As shown in Table 11, the statistical computation yielded an R-squared value of 0.392. This suggests that 39.2% of the perceptions of corruptive behavior (CBP) can be explained by the independent variables: academic performance in grade point average (APGPA), academic performance in ethics subjects (APES), and academic performance in religion subjects (APRS).

Conversely, 60.8% of the perceptions of corruptive behavior (CBP) are influenced by other predictor variables that were not examined in this research.

Table 11. R-squared

Variables	R- square	R- square adjusted
CBP	0.392	0.371

4.5. Hypothesis Test

Hypothesis testing was conducted using a paired sample t-test with a significance level of 5% ($\alpha = 0.05$). If the p-value (sig.) is less than 0.05, the hypothesis is accepted. Conversely, if the p-value (sig.) is greater than 0.05, the hypothesis is rejected. Table 12 presents a summary of the hypothesis testing results.

Table 12. Hypothesis testing results of the structural model

Hypothesis	Relationship	Original sample (O)	*T-value*	*P-value*	Decision
H1	APGPA -> CBP	-0.348	2.492**	0.013	Accepted
H2	APES -> CBP	-0.261	1.999**	0.046	Accepted
H3	APRS -> CBP	-0.129	1.225	0.221	Rejected
H4	SD -> CBP	0.053	0.670	0.503	Rejected

Note: **$p < 0.05$.

4.5.1. The Impact of Business Students' Academic Performance in Grade Point Average (GPA) on Their Corruptive Behavior Perceptions

The first hypothesis (H1) tested in this study indicates that academic performance, as measured by GPA, has a significant and negative impact on perceptions of corruptive behavior. The analysis showed a path coefficient of -0.348 and a significance value of 0.013, which is less than 0.05. GPA is a standard metric for assessing students' academic achievement. A high GPA suggests that students are performing well in their studies and have effectively grasped the lessons taught in their courses. Students with higher GPAs are more likely to exhibit positive behavior, including their views on corruptive conduct. In this research, students' perceptions of corruptive behavior are represented by their tendency to engage in academic misconduct. Therefore, the results of H1 suggest that students with higher GPAs are less likely to participate in academic misconduct. This result aligns with the findings of a previous study, which stated that students with higher GPAs are less likely to engage in academic dishonesty (McCabe & Trevino, 1997).

4.5.2. The Impact of Business Students' Academic Performance in Ethics Subjects on Their Corruptive Behavior Perceptions

The second hypothesis (H2) tested in this study indicates that academic performance in ethics courses, specifically Islamic Economics and Shariah Entrepreneurship, has a significant negative impact on perceptions of corruptive behavior. The path coefficient was -0.261, with a significance value of 0.046, which is less than the threshold of 0.05.

The primary objective of including ethics courses in higher education is to shape students' ethical attitudes. Students who excel in these courses are more likely to exhibit stronger ethical norms and have a lower tolerance for academic misconduct. Therefore, the results of H2 suggest that students with higher academic performance in ethics courses are less likely to engage in academic dishonesty. This result was consistent with the previous study conducted by Bloodgood et al. (2008), which stated that cheating among students was significantly reduced if such students had taken a course in business ethics.

4.5.3. The Impact of Business Students' Academic Performance in Religion Subjects on Their Corruptive Behavior Perceptions

The results of testing the third hypothesis (H3) in this study revealed that academic performance in religious subjects (Islam Ulil Albab and Islam Rahmatan Lil 'Alamin) does not significantly impact perceptions of corruptive

behavior, with a path coefficient of -0.129 and a significance value of 0.221, which is greater than 0.05. In the academic context, it is generally expected that students who perform well in religious courses should exhibit better ethical attitudes. However, the findings of H3 indicate that performance in these subjects does not necessarily reflect students' tolerance levels toward their perceptions of corruptive behavior. This outcome may be attributed to inconsistent responses from the participants, both individually and collectively, when completing the questionnaire. Additionally, the average grades in the selected religious subjects used for this research do not fully represent the overall evaluation, as other religion-related courses such as Islamic Character Building, Leadership and Da'wah Training, and Quranic Personal Development were excluded since they do not carry credit points. This result was inconsistent with previous studies conducted by McCabe and Trevino (1997), and Rettinger and Jordan (2005).

4.5.4. Business Students' Corruptive Behavior Perceptions: Comparison among the Departments

The fourth hypothesis (H4) tested in this study indicated that accounting and management students did not have a significant impact on perceptions of corruptive behavior, with a significance value of 0.503, which is greater than 0.05. Previous research has identified various personal, situational, and contextual factors that influence students' cheating behaviors across multiple institutions. One possible reason for the lack of a significant effect of the department on perceptions of corruptive behavior could be the contextual environment, including teaching methods and the academic integrity policies implemented at the university. Since all the participants in this research were accounting and management students from Universitas Islam Indonesia, the contextual environment for both departments may be relatively similar.

5. CONCLUSION

The study concludes that students' academic performance, specifically their GPA and grades in ethics subjects, has a significant negative impact on their perceptions of corruptive behavior based on the results and discussions. Students with lower GPAs and lower grades in ethics tend to possess weaker ethical values. Conversely, those with higher GPAs and better grades in ethics generally demonstrate stronger ethical values related to perceptions of corruptive behavior. However, students' academic performance in religion subjects shows an insignificant negative effect on their views about corruptive behavior. The study reveals that there is no significant difference in perceptions of corruptive behavior between accounting and management students, indicating that students' chosen major does not influence their perceptions of corruptive behavior.

The practical implications of this research are particularly relevant for the management of business schools, specifically the school of accounting and finance as well as the school of management. The findings indicate that business ethics courses are effective in preventing corruptive behavior among students. In contrast, religious courses have less impact in this regard. Therefore, this research recommends that business school management consider reworking the content of these courses. The focus should extend beyond worship practices to include training on how to be leaders and business professionals who actively prevent corruptive behavior.

This study has several limitations that may affect the results of the research. First, the focus was solely on individual factors, specifically students' academic performances in evaluating their perceptions of corruptive behavior. Second, while there were various religion-related subjects contributing to students' academic performance, some did not carry credit points and could not be included in the measurement variables. Third, the research employed questionnaires for purposive sampling. However, some respondents provided inconsistent responses. Consequently, the findings may not accurately represent the overall population.

Future studies can address the limitations of this research by incorporating additional independent variables to better understand students' perceptions of corruptive behavior. Additionally, researchers should consider enhancing the questionnaire or employing alternative data collection methods, such as mini-interviews or focus group discussions, to minimize biases and obtain more accurate data.

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Transparency: The author states that the manuscript is honest, truthful, and transparent, that no key aspects of the investigation have been omitted, and that any differences from the study as planned have been clarified. This study followed all writing ethics.
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