

## Accounting Students' Perceptions regarding Accounting Fraudulent Actions

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**ABSTRACT:** *The accounting profession must be carried out with a professional attitude that is fully based on existing moral and ethical standards so that it is able to face pressures that arise from oneself and from other parties, where a person's ability to understand and be sensitive to ethical issues is also greatly influenced by the environment in which they live. he is. In this case, one factor that can influence an accountant's behavior is the world of education. This research was carried out by survey using primary data from respondents who filled in questionnaires distributed to 140 accounting students from the class of 2019 using a simple random sampling technique. The data obtained was then processed using statistics as an analytical tool to test the proposed hypothesis, namely to find out whether there were differences in perceptions between male and female accounting students at UPN Veteran East Java regarding acts of accounting fraud, and analyzed using Independent Sample t-test analysis. The analysis results concluded no difference in perception between male and female accounting students regarding acts of accounting fraud by looking at the t-count of 0.129 with a significance level of 0.898, greater than 5%. Thus, the hypothesis proposed by the researcher was not proven true. The small sample and scope of the student may have caused this result. Therefore, future research may study a large sample with different backgrounds. This research contributes significantly to the literature on accounting fraud and provides valuable insights for practitioners, educators, and policymakers in the accounting field.*

**Keywords:** Accounting fraudulent actions, accounting students' perceptions, gender, UPN Veteran East Java.

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## INTRODUCTION

Accounting is a system for producing financial information that is used by its users in the decision-making process. A public accountant must examine financial information in the form of financial reports to assess the fairness of the financial reports. Sometimes, the presentation of financial reports prepared by accountants deviates from an accountant's ethics and positive attitude. In the future, the Indonesian accounting profession will face increasingly difficult challenges. For this reason, readiness regarding the profession of an accountant is very necessary.

The economic progress of a company spurs accountants to take quite sharp competitive actions in the business world. All companies aim to obtain the maximum profit or profit so they can expand their network. Accounting is a system for producing financial information users use in decision-making (Listalia & Suryaningrum, 2023). Users of financial information are divided into two groups, namely internal users or company management and external users, including creditors, banks, government, potential investors, suppliers, and other users such as financial analysts, stock brokers, and Bapepam. To meet the needs of external users, financial information in the form of financial reports must be examined by a public accountant to assess the fairness of the financial reports.

An accountant's work must be carried out with a professional attitude based on existing moral and ethical standards (Suryaningrum et al., 2013). With a professional accountant's attitude, he will be able to face pressure from himself and external parties, where a person's ability to understand and be sensitive to ethical issues is also greatly influenced by the environment in which he finds himself. In this case, one factor that can influence an accountant's behavior is the educational environment.

Improving the quality of accounting education in Indonesia is one way that can be taken to increase the professionalism of accountants (Suryaningrum et al., 2015). Increasing the professionalism of accountants will greatly depend on their competency resulting from their education. One of the competencies accountants need to have so that their services continue to provide added value for their users is personality development, namely having a professional, ethical, and leadership attitude and personal capacity.

Ethics is a moral principle and actions that form the basis of a person's actions so that what is done is seen by society as a commendable act and increases a person's dignity and honor. Ethics is more related to ideal human nature and personal discipline beyond those determined by law or regulations. So, ethics can also be interpreted as good manners or moral order in a profession or position. Therefore, it is reasonable to include or integrate ethics in the accounting curriculum and syllabus, or if this has already been done and is deemed insufficient, it is necessary to expand the coverage in the existing curriculum (Suryaningrum et al., 2015).

In Indonesia, the current code of ethics is the IAI code of ethics, which was passed at the IAI Congress in 1998 and focuses on public accountants and accountants who work in Public Accounting Firms. For accounting professions other than public accounting, there is currently no formulation of a code of ethics (Pasaribu & Briando, 2019).

Ratri & Bernawati (2020) found that many internal auditors were less than professional. They doubt the higher education process that forms the internal auditor. From observations of several internal auditors and management accountants, it can be concluded that the less professional education process makes internal auditors less professional. This criticism is very reasonable. What is given in higher education is deemed inadequate to form a professional accountant. Moreover, accounting education is more directed at the formation of public accountants compared to the formation of internal accountants.

There are several cases, one of which is a violation of professional standards for government accountants, that have reappeared. In 2008, the Financial Audit Agency (BPK) took firm action against 8 (eight) auditors who were proven to have committed bribery cases. According to Abdullah, auditors who violate the rules, such as being easily lured into being caught in a bribery case, must be given strict sanctions. According to Abdullah, auditors are bound by high ethics, morality, and integrity in carrying out their duties to truly become quality and professional auditors. Form This form of fraud continues to increase, with many forms of abuse and abuse of power discovered for personal gain and detrimental to the state and companies (Mauludy et al., 2017). Most fraud occurs in development projects where corruption is

carried out by inflating prices. All forms of corruption like this are carried out by collusion or cooperation between several parties, including the accountants. However, an even more dangerous ethical distortion is the opinion that assumes that this form of fraud is appropriate, normal, and unavoidable. An important thing that needs to be emphasized in accounting education is how to shape students' ethical values and perceptions as prospective accountants regarding acts of accounting fraud through the accounting curriculum and syllabus that have been established by accounting higher education as a means of forming the ethics of a professional accountant from an early age. The perceptions that will be formed in male and female accounting students need to be researched, considering that they differ in how they view things. Men will seek competitive success and, if necessary, break the rules to achieve it. Meanwhile, women emphasize carrying out their duties well and emphasize harmonization in the work environment. Based on the background above, in this research, the problem formulation can be formulated, namely:

**RQ: Are there differences in perceptions regarding accounting fraud between male and female accounting students?**

The aim of this research is in accordance with the problem formulation, namely, to determine the differences in perceptions regarding acts of accounting fraud between male accounting students and female accounting students. By focusing on this new understanding and perspective of male and female accounting students, this research is expected to significantly contribute to the literature on accounting fraud and provide valuable insights for practitioners, educators, and policymakers in the accounting field.

## LITERATURE REVIEW

### Perception

Perception is how people see or interpret events, objects, and people. People act based on their perceptions regardless of whether those perceptions reflect actual reality (Abouzeedan & Hedner, 2012). The formal definition of perception is how a person selects, attempts, and interprets stimuli into an integrated and meaningful picture. According to Stephen P. Robbins in Önday (2016), factors that influence perception include:

a) Actor Perception

When an individual looks at an object and tries to interpret what he sees, that interpretation is greatly influenced by the personal characteristics of the individual perceiver himself.

b) Target/Object

The characteristics of the target to be observed can influence what is perceived.

c) Situation

Situations can influence perception. In perception, it is necessary to see an event that occurs. Time is when an object or event is seen, which can influence attention.

Theories related to perception include:

1. Self-perception theory assumes that people develop attitudes based on how they observe and interpret their own behavior. In other words, this theory proposes that attitudes do not determine behavior but are formed after the behavior occurs to offer an attitude consistent with the behavior. According to this theory, attitudes will only change after behavior changes. First, behavioral accountants must change their behavior, and then changes in attitudes will occur (Handayani et al., 2015).
2. Attribution theory is used to develop an explanation of the ways we judge people differently, depending on what meaning we attribute to a particular behavior. A person's behavior is determined by a combination of internal forces, namely factors that come from within a person, such as ability or effort, and external forces, namely factors that come from outside, such as difficulties in work or luck (Romadhon & Diamastuti, 2020).

### Gender

Gender is the difference and function of social roles constructed by society, as well as the responsibilities of men and women, so gender is not necessarily the same in different places and can change from time to

time (Soedradjat & Suryaningrum, 2022; Susilowati et al., 2023). Meanwhile, sex/nature is gender, which consists of men and women, which God has determined. Therefore, it cannot be exchanged or changed. Thus, gender can be said to be a distinction between roles, functions, and responsibilities between women and men, which are formed or constructed by social culture and can change according to developments over time (www.duniaesai.com)

Hutahahean & Hasnawati (2015) argue that the gender socialization approach states that men and women bring different values and treatment to their work. This difference is caused by men and women developing different areas of interest, decisions, and practices related to their work. Men will seek competitive success and, if necessary, break the rules to achieve it. Meanwhile, women emphasize carrying out their duties well and emphasize harmonization in the work environment (Soedradjat & Suryaningrum, 2022). Women are more inclined to obey rules and are less tolerant of individuals who break the rules.

### Accounting

Accounting is a system for producing financial information users use in business decision-making. According to Suwardjono (Nofianti, 2012), accounting is defined as a set of knowledge because the area of material and activities is quite broad and deep and has formed a unified body of knowledge systematically documented in the form of accounting literature. This definition does not separate the meaning of a body of knowledge and function. As a set of knowledge accounting can be defined as a set of knowledge that studies the engineering of providing services in the form of quantitative financial information to organizational units in a particular country and how to convey (report) this information to interested parties to be used as a basis for making economic decisions. In a narrow sense, as a process, function, or practice, accounting is identifying, validating, measuring, recognizing, classifying, combining, summarizing, and presenting basic financial data arising from an organizational unit's events, transactions, or operational activities. in a certain way to produce relevant information for interested parties (Suryaningrum, 2019). Accounting concerns numbers that will be used as a basis for decision-making. These numbers involve money or monetary values that describe records of company transactions.

Financial reports are the final product or result of an accounting process. This financial report is information material for its users as an ingredient in the decision-making process. Apart from being information, financial reports also act as accountability and describe indicators of a company's success in achieving its goals (Schroeder et al., 2022).

### Accounting Fraud

The Indonesian Accountants Association (Thoyibatun, 2018) explains accounting fraud as follows:

1. Misstatements arising from fraud in financial reporting are deliberate misstatements or omissions of amounts or disclosures in financial reports to deceive users of financial statements. Fraud in financial statements can involve actions such as those presented below:
  - a. Manipulation, falsification, or changes in accounting records or supporting documents are data sources for presenting financial reports.
  - b. Misrepresentation or omission of significant events, transactions, or information from financial statements.
  - c. Intentional misapplication of accounting principles relating to amounts, classification, method of presentation, or disclosure.
2. Misstatements arising from improper treatment of assets (often referred to as misuse or embezzlement) are related to the theft of an entity's assets, resulting in financial statements not being presented per generally accepted accounting principles in Indonesia. Improper treatment of an entity's assets can be carried out in various ways, including embezzlement of goods/money receipts, theft of assets, or actions that cause the entity to pay the price for goods or services that the entity did not receive. False or misleading records or documents may accompany the mistreatment of assets and may involve one or more individuals among management, employees, or third parties.

Fraud often involves the following (IAI in Pratama, 2022):

- (a) a pressure or encouragement to commit fraud.

(b) a perceived opportunity exists to commit fraud

Although the specific pressures and opportunities for fraud in financial statements may differ from fraud through mistreatment of assets. These two conditions usually occur in both types of fraud. For example, fraud in financial reporting can be committed because management is pressured to achieve unrealistic profit targets. Mistreatment of assets can occur because the individuals involved live beyond their means. Opportunities exist if an individual believes he can avoid internal control (Pratama, 2022).

Fraud can be hidden by falsifying documentation, including forging signatures. For example, management that commits fraud in financial reporting may try to hide misstatements by creating fictitious invoices; Employees or management who mishandle cash may try to hide their theft by forging signatures or creating unauthorized electronic endorsements on cash disbursement authorization documents. Fraud is also concealed through collusion. False evidence that activity controls have been implemented effectively may be presented to auditors. Another example is that the auditor may receive false confirmation from a third party who colludes with management. Collusion can cause an auditor to believe that evidence is convincing, even though it is false.

Several things that can be used as an indication of the possibility of fraud occurring in a company are as follows (Administrator, 2020):

1. The company is experiencing working capital difficulties.
2. Company dependence on certain products, subscriptions, and markets.
3. Most transactions occur between companies and companies with special relationships.
4. Excessive production capacity.
5. A lot of unsold inventory.
6. Internal company conflicts.

Things that can be done to prevent fraud in the company are:

- a. There is a good control system.
- b. Provide adequate salaries and other income.
- c. Adequate supervision and the violators must be subject to appropriate sanctions if there are violations.
- d. Simplification of organizational structure.
- e. There is an "internal check" between several related parts by paying attention to the following separation of functions: Create/approve transactions, carry out transactions, and record transactions.
- f. There is employee rotation.
- g. Evaluation of the fairness of special relationship transactions.
- h. Every employee is required to use their leave rights; during this time, their work or duties will be replaced by someone else.
- i. Strict action for perpetrators of fraud.
- j. There is competent and trustworthy implementation with clear lines and obligations.
- k. Availability of adequate records/documents.
- l. There is physical supervision of every asset and company records.
- m. Carrying out audits independently (through internal and external auditors).
- n. Implementing a "conflict of interest" policy by emphasizing:
  - ✓ Examination of money, gifts, or services from any person or company with whom the company does business.
  - ✓ Use of company information for personal purposes.
  - ✓ Use of company time or facilities for personal interests.
  - ✓ Participate in management (directly) in each private company.
  - ✓ Borrowing or lending to other employees.
- o. Giving awards to those who have contributed to the company.
- p. Carrying out loss/loss insurance.

### Accounting Fraud Theory

The theory that supports the understanding of accounting fraud is known as the GONE theory which is an abbreviation of (Isgiyata et al., 2018):

- ✓ Greed
- ✓ Opportunity
- ✓ Need
- ✓ Exposure

The greed and need factors are individual actions related to individual fraud perpetrators, while the opportunity and exposure factors are generic or general factors related to organizations (Ismatullah & Eriswanto, 2016).

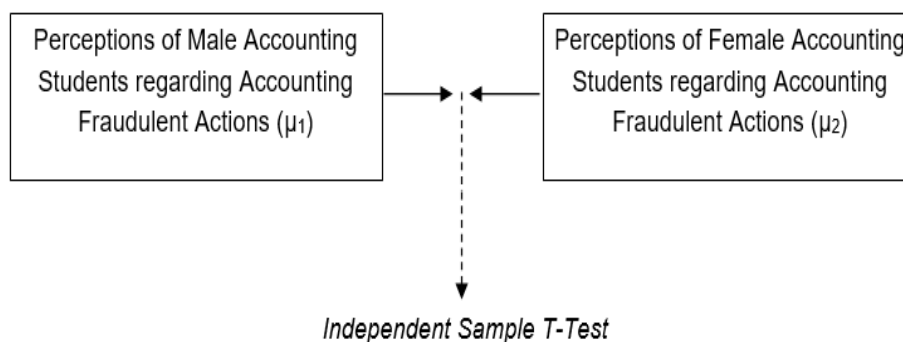
### Student Perceptions Regarding Accounting Fraud

Student ethical perception is a student's perspective on a process/event or human behavior and studies it based on existing moral rules and standards of behavior between right and wrong, between good and bad (Nurharjanti, 2017). As prospective accountants, students' perceptions are needed to determine their views or understanding of accounting fraud. In this research, the influence of students' ethical perceptions is used to measure their knowledge and perceptions regarding ethics and its influence on accounting fraud practices. Students' perceptions of the existence of accounting fraud are used to measure the level of knowledge regarding accounting fraud, which is divided into two types of misstatements in financial reports: 1). Misstatements arising from fraud in financial reporting and 2). Misstatements arising from improper treatment of assets (Pratama, 2022).

## RESEARCH METHOD

### Research Model

Based on the literature review, Figure 1 shows the research model that explains the research framework for developing hypotheses.



**Figure 1. Research Model**

Based on Figure 1 and the problem formulation that has been put forward, the hypothesis of this research is:

**H1: There is a difference in perception between male and female accounting students at the East Java Veterans National Development University regarding acts of accounting fraud.**

### Sample selection and data collection

The population used in this research was accounting students from the class of 2019, totaling 215 students. The sample used was 140 students, consisting of 54 male students and 86 female students. A sample is part of a population that has the same characteristics and characteristics as that population (Sugiyono, 2018). To determine the sample used for the research object, simple random sampling is used, a method

from which each member of the population has the same chance of being drawn as a sample, and each member is given a number. The sample is drawn using a lottery or random number table. The data used in this research is primary data, namely data and information obtained directly from the object under study, namely in the form of a questionnaire, with a programmed and structured list of questions asked to the company concerned, which is included in the research object (Ghozali, 2018).

### Data collection technique

All data used in this research is primary data, a type of research data obtained directly through surveys by filling out questionnaires given to respondents (Sugiyono, 2018). The data in this research comes from respondents' answers, namely male and female accounting students at the Veterans National Development University (UPN), East Java, class of 2019. The data collection method used is data collection through a list of questions often referred to as questionnaires. A questionnaire is a data collection technique that gives respondents a set of questions or written statements to answer.

## RESULTS AND DISCUSSION

### Validity test

Validity tests are carried out to determine how the measuring instrument or questionnaire measures what is desired. Whether the measuring instrument is valid can be tested by correlating the score obtained on each question item with the total score obtained from the sum of all question scores using Corrected Item to Total Correlation. If the correlation between the total score and the score for each question is significant, then it can be said that the measuring tool has validity (Sugiyono, 2018). The basis for decision-making is as follows:

1. If  $r$  results are positive, and  $r$  results  $>$   $r$  table, then the item or variable is valid.
2. If  $r$  results are not positive and  $r$  results  $<$   $r$  table, then the item or variable is invalid.

In this research, validity testing was carried out through 3 iterations or rounds. The final results of the validity test are explained in Table 1.

**Table 1. Iteration 3 Validity Test Results**

Item	Corrected Item Correlation
Item_1	0,484
Item_2	0,645
Item_3	0,453
Item_4	0,560
Item_5	0,511
Item_6	0,558
Item_7	0,432
Item_8	0,508
Item_10	0,676
Item_11	0,468
Item_12	0,293
Item_13	0,213

Source: Data processed (2022)

This research conducted the validity test in 3 iterations or rounds (Table 1). In iteration 1, statement item 9 has a corrected item-total correlation (calculated  $r$ ) value of -0.126, which is less than the  $r$  table value, 0.16598. Thus, statement item 9 is invalid and deleted in the next validity test. In the second iteration, the statement item in statement number 14 has a corrected item-total correlation ( $r$  calculated) value of 0.064, which is less than the  $r$  table value, namely 0.16598. Thus, statement item 14 is invalid and deleted in the next validity test. In the third iteration, it shows that the remaining 12 statement items, namely statement items number 1, 2, 3, 4, 5, 6, 7, 8, 10, 11, 12, and 13, are valid because the value of the corrected item to total correlation ( $r$ -count) produced is greater than  $r$ -table (0.16598).

### Reliability Test

Reliability testing determines whether respondents' answers are trustworthy or reliable. In other words, measurement results remain consistent if measurements are made twice or more on the same object and measurement tool. Calculating the reliability of statement items in this research uses the facilities provided by SPSS to measure reliability with the Cronbach Alpha statistical test; a variable is said to be reliable if it provides a Cronbach Alpha value > 0.60 (Ghozali, 2018).

**Table 2. Reliability Test**

Variable	Cronbach Alpha	Conclusion
Accounting Students' Perceptions of Accounting Fraud	0,822	Reliable

Source: Data processed (2022)

Table 2 shows that the research variable used, namely accounting students' perceptions of accounting fraud, which consists of 12 statement items, is reliable because it produces a Cronbach Alpha value greater than 0.60, namely 0.822.

### The Frequency Distribution of Accounting Students' Perceptions of Accounting Fraud

The accounting students' perception variable regarding accounting fraud consists of 14 item statements, of which only 12 are valid. The frequency distribution of the twelve statement items is depicted in Table 3.

**Table 3. The Frequency Distribution of Male Accounting Students' Perceptions**

No.	Item	Score					Mean
		1	2	3	4	5	
1.	For the company's profits to appear greater, it is natural for the head of the accounting department to reduce the costs recorded in the company's books.	17 31,48%	25 46,30%	2 3,70%	10 18,52%	0 0%	54 100%
2.	PT.ABC purchased electronic goods from PT.XYZ on June 10, 2022, for Rp. 10 Million with conditions 3/10,n/30. On June 27, PT ABC made a payment. You, as the staff of the sales department of PT. XYZ still provides a discount of 3% because the manager of PT. ABC is your uncle.	16 31,48%	29 53,70%	2 3,70%	7 12,96%	0 0%	54 100%
3.	For accounting department leaders to secure the position of directors, it is natural that bribery records and documents to government officials are omitted from the books.	21 38,89%	23 42,59%	5 9,26%	5 9,26%	0 0%	54 100%
4.	Shredding invoices, converting each cash sale, and pocketing the proceeds.	24 44,44%	23 42,59%	3 5,56%	4 7,41%	0 0%	54 100%
5.	If you want to show that the company's profits are greater than the actual ones, the person responsible for preparing the company's financial reports can reduce the reserve for bad debts.	6 11,11%	33 61,11%	4 7,41%	11 20,37%	0 0%	54 100%
6.	PT.ABC's warehouse department reported that the inventory as of December 31 was 1000 units. The manager of PT. ABC orders you, as accounting department staff, to record the ending inventory of 1000 units. You yourself know that on December 30, there was a delivery of 500 units of goods with FOB Shipping Point conditions.	6 11,11%	33 61,11%	5 9,26%	10 18,52%	0 0%	54 100%



No.	Item	Score					Mean
		1	2	3	4	5	
7.	For the purposes of applying for bank credit, the manager asks the head of the accounting department to include employee receivables as trade receivables.	11 20,37%	37 68,52%	2 3,70%	4 7,41%	0 0%	54 100%
8.	The sales manager feels that the sales target 2022 has not been achieved. Therefore, on December 29, he asked his staff to immediately send the goods to potential buyers and record them as sales in December 2009 with delivery terms FOB destination. Buyers were guaranteed that if unsatisfied with the product, they could return it in January 2023. It took 5 days for the goods to reach their destination.	14 25,93%	30 55,56%	2 3,70%	7 12,96%	1 1,85%	54 100%
9.	Using relatively cheap goods and materials for daily use in the office/factory, such as baking supplies and stationery.	14 25,93	26 48,15%	2 3,70%	12 22,22%	0 0%	54 100%
10.	Using personal receipts to cover unauthorized payments.	18 33,33%	27 50,00%	3 5,56%	5 9,26%	1 1,85%	54 100%
11.	Do not record reductions in employee salaries, but employees are paid after deductions.	24 44,44%	24 44,44%	2 3,70%	4 7,42%	0 0%	54 100%
12.	On June 13, PT. ABC experienced a fire and burned all the goods in the warehouse. So far, PT. ABC uses a periodic (physical) recording method. Coincidentally, the insurance claims adjuster was a friend of the head of PT ABC. Therefore, as accounting staff, you are asked to prepare the necessary data so that insurance claims can be larger than they should be.	11 20,37%	22 40,74%	2 3,70%	17 31,49%	2 3,70%	54 100%
<b>Average percentage</b>		<b>28,08%</b>	<b>51,23%</b>	<b>5,25%</b>	<b>14,82%</b>	<b>0,62%</b>	

Source: Data processed (2022)

Based on Table 3, respondents who answered a score of 1-2 or tended to disagree with the statement item were 79.31%. Respondents who answered a score of 3 or tended to choose a neutral answer were 5.25%, and respondents who answered a score of 3-4 or tended to agree with the statement item were 15.44%. This means that most male accounting students have a good perception of acts of accounting fraud, with an average percentage of 28.08% strongly disagreeing with acts of accounting fraud and 51.23% choosing to disagree with acts of fraud. From the results of the frequency distribution above, it can be seen that male accounting students have realized that as an accountant, you must understand and understand that accounting fraud is in the form of actions that deliberately reduce costs so that profits appear greater, giving discounts to other parties on purpose. , deletion of company records or documents related to bribing government officials, deliberate misapplication of accounting principles, and using personal receipts to cover up unauthorized payments should not be done because they can cause the financial statements presented to produce incorrect information and can be detrimental to the party others, such as companies, with these fictitious payments which make the entity pay the price for goods or services that it did not receive.

Based on Table 4, respondents who answered scores 1-2 or tended to disagree with statement items as much as 79.65%. Respondents who answered a score of 3 or tended to choose a neutral answer as much as 6.78%, and respondents who answered scores 3-4 or tended to agree with statement items as much as 13.57%. This means that most female accounting students have a good perception of accounting

fraud, with an average percentage of 28.20% strongly disagreeing with accounting fraud and 51.45% choosing not to agree with the fraud.

**Table 4. The Frequency Distribution of Female Accounting Students' Perceptions**

No.	Item	Score					Mean
		1	2	3	4	5	
1.	For the company's profits to appear greater, it is natural for the head of the accounting department to reduce the costs recorded in the company's books.	31 36,05%	34 39,53%	2 2,33%	18 20,93%	1 1,16%	86 100%
2.	PT.ABC purchased electronic goods from PT.XYZ on June 10, 2022, for Rp. 10 Million with conditions 3/10,n/30. On June 27, PT ABC made a payment. You, as the staff of the sales department of PT. XYZ still provides a discount of 3% because the manager of PT. ABC is your uncle.	29 33,72%	36 41,87%	12 13,95%	8 9,30%	1 1,16%	86 100%
3.	For accounting department leaders to secure the position of directors, it is natural that bribery records and documents to government officials are omitted from the books.	24 27,91%	45 52,32%	7 8,14%	10 11,63%	0 0%	86 100%
4.	Shredding invoices, converting each cash sale, and pocketing the proceeds.	32 37,21%	44 51,16%	5 5,82%	4 4,65%	1 1,16%	86 100%
5.	If you want to show that the company's profits are greater than the actual ones, the person responsible for preparing the company's financial reports can reduce the reserve for bad debts.	20 23,25%	49 56,98%	3 3,49%	12 13,95%	2 2,33%	86 100%
6.	PT.ABC's warehouse department reported that the inventory as of December 31 was 1000 units. The manager of PT. ABC orders you, as accounting department staff, to record the ending inventory of 1000 units. You yourself know that on December 30, there was a delivery of 500 units of goods with FOB Shipping Point conditions.	23 26,74%	38 44,19%	12 13,95%	13 15,12%	0 0%	86 100%
7.	For the purposes of applying for bank credit, the manager asks the head of the accounting department to include employee receivables as trade receivables.	14 16,28%	62 72,09%	2 2,33%	8 9,30%	0 0%	86 100%
8.	The sales manager feels that the sales target 2022 has not been achieved. Therefore, on December 29, he asked his staff to immediately send the goods to potential buyers and record them as sales in December 2009 with delivery terms FOB destination. Buyers were guaranteed that if unsatisfied with the product, they could return it in January 2023. It took 5 days for the goods to reach their destination.	19 22,09%	51 59,31%	8 9,30%	8 9,30%	0 0%	86 100%
9.	Using relatively cheap goods and materials for daily use in the office/factory, such as baking supplies and stationery.	19 22,09%	44 51,16%	7 8,14%	16 18,61%	0 0%	86 100%

No.	Item	Score					Mean
		1	2	3	4	5	
10.	Using personal receipts to cover unauthorized payments.	37 43,03%	44 51,16%	1 1,16%	4 4,65%	0 0%	86 100%
11.	Do not record reductions in employee salaries, but employees are paid after deductions.	27 31,39%	43 50,00%	7 8,14%	9 10,47%	0 0%	86 100%
12.	On June 13, PT. ABC experienced a fire and burned all the goods in the warehouse. So far, PT. ABC uses a periodic (physical) recording method. Coincidentally, the insurance claims adjuster was a friend of the head of PT ABC. Therefore, as accounting staff, you are asked to prepare the necessary data so that insurance claims can be larger than they should be.	16 18,60%	41 47,67%	4 4,65%	23 26,75%	2 2,33%	86 100%
<b>Average percentage</b>		<b>28,20%</b>	<b>51,45%</b>	<b>6,78%</b>	<b>12,89%</b>	<b>0,68%</b>	

Source: Data processed (2022)

From the results of the frequency distribution, it can be seen that female accounting students have realized that as accountants, they must understand and understand that accounting fraud is in the form of actions that deliberately reduce costs so that profits appear greater, giving discounts to other parties on purpose, omitting company records or documents relating to bribing government officials, intentionally misapplying accounting principles, and using personal receipts to cover unauthorized payments must not be made because they can cause the financial statements presented to produce incorrect information and can harm other parties such as a company with these fictitious payments which make the entity pay the price for goods or services that it did not receive.

### Gender Distributions

Table 5 shows that the majority of respondents were female, namely 61.43%, while the remaining 38.57% were male.

**Table 5. Gender distributions**

No.	Gender	Frequency	Percentage
1.	Male	54	38,57 %
2.	Female	86	61,43 %
<b>Jumlah</b>		<b>140</b>	<b>100 %</b>

Source: Data processed (2022)

### Hypothesis Test

The Hypothesis Test used in this research is the difference between two means tests by testing two unpaired samples (Independent sample t-test). The test uses variables in the form of acts of accounting fraud according to the perceptions of male and female students. This test aims to determine whether there are differences in the perception of accounting fraud by male and female students. Table 4 shows the results of data calculations using the difference between two means tests by testing two unpaired samples. The steps in testing the Independent Sample t Test are as follows (Sugiyono, 2018):

1. Levene's Test for Equality of Variance

The resulting calculated F value is 0.551 with a significance level (sig) greater than 5% (0.05), namely 0.459, so H0 is accepted, and H1 is rejected, meaning that the variance in male students' accounting fraud actions is the same as the variance in female students' accounting fraud actions.

2. T-Test Equality of Means

Based on Table 6, the results of Levene's Test For Equality of Variance, the t-test For Equality of Means will use the formula for equal variance assumed / equal variance. The resulting calculated t value is 0.129 with a significance level (sig) greater than 5%, so H0 is accepted, and H1 is rejected, meaning that the

average perception of male students' accounting fraud is the same as the average perception of female students' accounting fraud.

**Table. Paired t-test**

		Independent Samples Test								
		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Tindakan Kecurangan Akuntansi	Equal variances assumed	.551	.459	.129	138	.898	.00566	.04396	-.08126	.09258
	Equal variances not assumed			.127	108.491	.899	.00566	.04447	-.08248	.09379

Source: Data processed (2022)

Based on calculations and data processing, it is known that there is no difference in perception between male and female accounting students at UPN "Veteran" East Java regarding acts of accounting fraud. This lack of difference in perception is due to the fact that male and female students assume that as prospective accountants, knowledge and understanding of accounting fraud must be truly instilled in the person of every person who works as an accountant, not knowing whether the accountant is a male or a female because so far this perception People who think that women are more diligent and diligent in the teaching and learning process compared to men do not apply to their perception of accounting fraud because the perceptions of the two genders are the same or not different (Hutahahean & Hasnawati, 2015; Indriana TL et al., 2017).

In contrast, research conducted by Chotimah & Kartika (2017) states that female accounting students have better abilities than male accounting students when viewed from academic achievement, thus indicating that the condition of women is better than men and the results state that based on the results of the frequency distribution It was found that female auditors' audit judgment abilities were higher than male auditors (Sofia, 2022). In choosing accounting concentration studies, there are differences between men and women (Soedradjat & Suryaningrum, 2022). The research results by Friscilla & Nugroho (2020) prove significant differences between women and men in ethical behavior. The research results also prove that Machiavellianism significantly influences students' ethical behavior.

The results of this research prove that there is no difference in perceptions between male and female accounting students regarding acts of accounting fraud. This lack of difference in perception is due to the fact that male and female accounting students at UPN Veteran East Java assume that as prospective accountants, ethical behavior must be possessed by all people who work as accountants, regardless of whether the accountant is male or female. In this way, an accountant must be able to maintain professional ethics so that it will influence their behavior in carrying out the tasks given to them in the world of work and always adhere to the accountant's code of ethics that must be implemented.

The absence of differences in perceptions about accounting fraud between male and female students may be due to, first, male and female students having received the same education in the accounting field, including training on ethics and integrity in the profession. Thus, they may have a similar understanding of accounting fraud. Second, non-significant differences in perceptions may also be due to sample limitations in certain studies. If the sample size is not large enough to detect smaller differences between the two groups, the results may show similarities in perceptions despite actual variations. Third, the situational context and academic environment can also influence perceptions of accounting fraud. If male and female students encounter similar situations and environments in their academic experiences, this may lead to uniformity in their perceptions of accounting fraud.

The accounting profession requires high professional responsibility, maintaining public trust, and carrying out professional responsibilities in managing themselves; both male and female accountants have

the same responsibility in carrying out the responsibilities assigned to the profession they carry out. A person who works as an accountant must maintain objectivity and be free from conflicts of interest in fulfilling his professional obligations. This must also have been ingrained since he was still in education in pursuing the accounting profession.

## CONCLUSION

This research has an interesting result indicating no significant difference in perceptions about accounting fraud between male and female students. These findings highlight the uniformity in ethical awareness and professional integrity between both genders in accounting education. The importance of this finding lies in the understanding that accounting education can provide a common foundation for students, regardless of their gender, to develop a strong understanding of accounting practices with integrity. This suggests that efforts to establish ethical awareness and professional values in educational settings can achieve significant uniformity among students.

There is no difference in perception between male and female accounting students because understanding and implementing acts of accounting fraud that often occur in the field is not limited to gender (men and women). UPN Veteran East Java students and students are of the view that as prospective accountants, both public accountants, internal accountants, government accountants, and teaching accountants, they must be able to maintain the professional ethics of an accountant so that it will influence their behavior in carrying out the tasks given to them in the world of work and always adhere to the accountant's code of ethics that must be implemented.

However, it should be noted that the uniform results in this study do not mean that there are no differences in perceptions between the two gender groups in other contexts or in the wider population. It is possible that these differences may be more apparent in certain situations or environments. A larger sample size and use of a more demographically diverse sample could provide a more comprehensive picture of perceptions of accounting fraud among male and female students. Additionally, this research may not identify specific contextual factors that influence perceptions differently outside educational settings.

For future research, it is recommended to expand the sample scope by considering greater demographic variations. Additionally, a qualitative approach to deepen understanding the perceptions and reasons behind such uniformity can provide additional insight. Furthermore, longitudinal research that tracks changes in perceptions over time could provide a deeper understanding of how educational experiences and employment experiences influence college students' perceptions of accounting fraud. By considering these limitations and considering suggestions for further research, this research makes an important contribution to the understanding of ethical awareness and integrity among accounting students, which is an important foundation for future professional development.

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### Availability of Data

Questionnaires and research data can be obtained by requesting and providing information on the reasons for needing the data to the author via email.

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