THE USE OF ONLINE SYSTEMS IN ACADEMIC ADMINISTRATION ACTIVITIES TO PREVENT FRAUD IN UNIVERSITIES

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ABSTRACT

Today most universities have used online system in their academic administration activities, such as in the preparation of study plan, the payment of tuition, and others. There are several reasons for switching the system from manual to online, one of which is to prevent fraud. This study aims to find out whether the use of online system in academic administration activities at higher education has run properly and effectively. This study employed descriptive approach by using an online questionnaire method with the aim to see the responses of several students regarding the use of online systems in academic administration activities at higher education. Questionnaires were distributed using an online system through the Google Form application, where the respondents were sent a link that refers to the Google Form page containing some questions that would be answered by the respondents. And the results can be in the form of a graph from the Google Form. With the form, it can be obtained description of the online system and the respondents’ knowledge regarding fraud in the college environment.

Keywords: Online System, Fraud, Google Form

1. INTRODUCTION

The rapid development of education requires individuals to adapt. Every individual should always try to add his or her insight and knowledge to a higher level of education. Studying in college is no longer a trend but a necessity for everyone to gain knowledge and improve the ability to be able to compete in an increasingly competitive job market. Every university, both public and private, strives to be able to provide good facilities for its students, such as providing competent teaching staff, convenient infrastructure, online administration, and others. These all are done to make it easier for students to arrange documents for campus needs and to guarantee the quality of the university.

In accordance with Government Regulation (PP) No. 19 of 2005 on National Education Standards in articles 3 and 4, it is explained that the National Education Standards function as a basis for planning, implementing and supervising education in order to realize quality national education. In addition, National Education Standards also aim to guarantee the quality of national education in order to educate the life of the nation and form a dignified national character and civilization. From the explanation above, it can be concluded that the government has taken part in shaping the education system in Indonesia, including universities, by ensuring good quality national education. Therefore, the education system in Higher Education is also being updated.

At present, administration activities for all students in Higher Education have been carried out online. The document handling
such as registration of new students, payment of tuition fees, notification of Study Plan Cards (KRS), and legalizing diplomas and transcripts for alumni, has been done with an online system. All of this aims to facilitate student activities and avoid fraudulent behaviors that may occur in the campus environment.

The Use of Online System
With the online system in universities, all students can carry out their academic administration activities easily and from wherever they are, as long as there are facilities that support the use of the online system. For example, the process of filling out the Study Plan Card can be done not only within the campus environment, but also outside the campus environment by accessing the available online system. In addition, students can even carry out other administrative activities through the online system.

According to Chairil and Spits, in their paper “Sistem Informasi Akademik Online Sebagai Penunjang Sistem Perkuliahan” (Online Academic Information System to Support the Lecture System), there are several benefits that can be obtained from the existence of the online academic system, such as:

- Students are avoided from the possibility of incorrectly taking the course, because this application system automatically connects to the database and the students only need to see the courses they are taking, while the code of each course is available beside it.
- The process of filling out this study plan card has been anticipated by the system, for example, when there is a student who takes the prerequisite course, the system will refuse to enter the course.
- The online system will provide a warning and refuse in the event of a conflict on the course schedule taken by students.
- The online system is able to anticipate problems in case one course has reached the maximum limit of students taking it.
- With the online system, the schedule for filling out study plan card and the schedule for the payment of tuition can be arranged, thus making it easier for the university staff to view the study plan data, including the student financial payment data.

In addition to some of the benefits outlined above, the use of online systems in academic administration activities can avoid fraudulent activities, such as payment activities that can be misused by students and universities.

Deviant Behavior
Sociologically, deviant behavior, such as fraud, can be interpreted as a behavior that is not in accordance with the norms and code of conducts in society. A behavior that deviates from the norms and code of conducts in society tends to lead to negative behavior which can be categorized as a criminal act. In each country, the behavior of the people in their environment has been limited by regulations made by the government to create harmony and order in the community. And the law is a form of regulation made by the government to prevent fraud.

According to the GONE theory developed by Jack Bologne (Modul Diklat Forensic Forensic/Training Module, BPKP: 2007) in the paper “Audit Forensic : Analisis Perilaku Menyimpang Sebagai Upaya Pencegahan Tindak Pidana Korupsi” (Forensic Audit: Analysis of Deviant Behavior as an Effort to Prevent Corruption Crime) by Suhartanto, there are 4 (four) factors that encourage someone to commit fraud:

Greed
Greed is related to the existence of intense and selfish desire for something, especially wealth, power, or food that potentially exists in everyone.

Opportunity
Opportunity is related to the state of the organization, agency or community in
such a way that there is an opportunity for someone to commit fraud in it.

Need
Needs are related to the factors needed by individuals to support their lives which, according to them, are reasonable

Exposure
Exposure is related to the actions or consequences that will be faced by the fraud perpetrator if they are found to have committed fraud.

According to the Fraud Triangle Theory by Dr. Donald Cressey (Forensic Audit Training Module, BPKP: 2007), fraudulent behavior is supported by three elements:

Pressure
Pressure includes financial pressure, work-related pressure, bad habits such as gambling, drinking, drug use, and others.

Opportunity
Opportunities include weaknesses in the internal control system

Rationalization
Rationalization involves justification of an unacceptable behavior, thought or feeling in a logical manner.

From the fraud theories described above, it can be concluded that fraud can occur to anyone and anywhere such as individuals, communities, institutions, or government because of several factors mentioned in the fraud theories. In institutions, such as universities, fraud can occur on the part of students or staff of the universities. When an individual has an urgent need and must be obtained instantly, for example in academic activities, fraud can occur easily because one of the factors driving the occurrence of fraud is need. The existing opportunity can then easily encourage other individuals in the universities to participate in committing fraud.

One way that can be done to eliminate the occurrence of opportunities to commit fraud is to close direct contact between students and college staff by means of an online system in academic administration activities. Thus, students cannot meet face to face with other parties so that fraud can be avoided. However, has the use of online system in academic administration activities at higher education run properly? Has the use of the online system in academic administration activities at higher education run effectively? This paper will provide some responses from students regarding the effectiveness of the online system in academic administration activities on campuses.

2. METHODS
This study employed descriptive approach by using an online questionnaire method with the aim to see the responses of several students regarding the use of online systems in academic administration activities at higher education. In addition, this study also aims to find out whether the respondents know that fraud could occur in their college environment. The results obtained are expected to provide an overview of the online system in academic administration activities and their responses to fraud in several universities.

The criteria in this study are as follows:
1. The questionnaire used is an online questionnaire through Google Form
2. The sampling technique used is descriptive statistics
3. Respondents are students representing a number of public and private universities in Indonesia
4. In addition to college students, this study also involves respondents from alumni of state and private universities
5. The contents of questionnaire are:
   • Personal data (email, name, address, and name of college)
   • The college where the respondent is studying
   • College location
   • Department taken at this time
   • Study program taken at this time
   • Whether the respondent has finished his/her study
   • If the respondent is still in college, what semester he/she is now
• Whether the respondent’s campus has implemented an online system in academic administration activities
• Whether the respondent always uses the online system
• Whether the respondent gets difficulty with the online system
• Whether the campus facilities support the online system
• Whether the respondent has ever done the academic administration activities manually (not using online system)
• What causes the respondent to do the academic administration activities manually
• Which one is more convenient, manual system or online system?
• Whether the respondent has ever heard about fraud and understood what it means
• Whether there is an additional fee when the respondent performs the administrative activities manually (not an online system)
• Whether there is an academic officer who requests a number of additional fees for personal needs when the respondent performs academic administration activities manually on campus,
• What respondent feels when he has to incur additional costs as in the case above
• Which system is better for the academic administration activities on the respondent’s campus: a manual system or online system? Give the reasons!

3. RESULT AND DISCUSSION
The following are the results of the questionnaire responses via Google Form which are displayed with graphs.

Here are the respondents’ responses based on the graph above:
• Almost all universities, both public and private, have used online systems in their academic administration activities. (The graph shows 98%).
• 80% of respondents always use the online system and do not find it difficult to use because the online facility is sufficient to be used outside the college, so students can use it anywhere except when the system is experiencing technical problems. And 72% of respondents use manual system because the online system is experiencing technical problems again.
• 98% of respondents feel comfortable using the online system rather than the manual one.
• 35.7% of respondents hear and know the meaning of Fraud. 33.9% of respondents hear but do not know the meaning. And 30.4% of respondents have never known it at all.
• 94.6% of respondents say that they never pay extra fees, but the rest do.
• 89.3% of respondents say that when dealing with online system, the academic officers do not ask for...
additional fees for personal needs. And 10.7% of respondents say that the academic officers ask them for additional fees.

From the summary above, it can be seen that the online system in academic administration activities in universities, both public and private, has been running properly. Online system users have no difficulty to use it. The problem of fraud can still possibly occur in higher education because there are still some students who use the manual system when conducting the academic administration activities. As
explained in the introduction, fraud can occur, one of which is due to an opportunity, such as by having a face-to-face action. If 100% of respondents can use the online system in academic administration activities smoothly, fraud can be avoided to occur in higher education.

4. CONCLUSION
Based on the description above, it can be concluded that. Online system in academic administration activities has been used in higher education to provide convenience to the users. Fraud can occur anywhere, even in higher education, because there are 4 factors that can cause fraud: Greed, Opportunity, Needs, and Exposure. The use of online systems in higher education can help avoid these 4 factors because there is no face-to-face process between 2 individuals. When the online system is in trouble, fraud can occur in higher education because there is a face-to-face meeting between students and academic officers. Even though it is small, fraud is fraud. This study has limitations regarding respondent data, where the data can only provide descriptive statistical data. This is because the questionnaires are randomly distributed so that the results do not represent each university but only provide an overview. The next researchers are expected to carry out a questionnaire system with statistical inference, validity test and reliability test.

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