

Undergraduate Student's Awareness of Misappropriation of Assets at the University

Norziaton Ismail Khan^a, N. Nurul Farah Asyikin^b, Muhammad Ridhuan Hashim^c

^{a,b}*Faculty of Accountancy,
Universiti Teknologi MARA, Puncak Alam, Malaysia.*

^a*E-mail: norzi153@uitm.edu.my*

^b*E-mail: nurulfarahasyikin87@gmail.com*

^a*E-mail: muhamadridzuan@uitm.edu.my*

Abstract

The primary categories of occupational fraud are misappropriation of assets, corruption and financial statement fraud, which detrimentally affect the economy. The majority of internal fraud schemes involve the misappropriation of assets and include the misuse of organisational assets. Past research discovered that the misappropriation of assets occurs when an individual uses official vehicles, internet connections, computers, stationery, and other organisational facilities for personal benefit. The misappropriation of assets also includes theft or abuse of inventory, equipment, supplies, information, and securities. The issue of misappropriation of assets has been increasing and is considered the most common among other types of fraud. If left untreated, the issue will become an incurable disease that will cause major leakages to organisations. Thus, this research aimed to investigate the misappropriation of assets awareness among undergraduate university students. The primary data was collected through a questionnaire survey distributed to 167 respondents comprising undergraduate students. The findings revealed that the incidence of misappropriation of assets occurred when the undergraduate students used the hostel's utilities, library equipment, classroom utilities, and university facilities for personal interest. The research discovered that a significant positive relationship exists between the misappropriation of assets, namely, hostel utilities, library equipment, classroom utilities, and university facilities, and the awareness of undergraduate students. This research provides students with a better understanding and helps increase the awareness level of the misappropriation of university assets.

Keywords: Fraud, Integrity, Misappropriation of Assets, Undergraduate Students

INTRODUCTION

Fraud and corruption have become the most highlighted delicate issues in the global economy. They undermine the rule of law, weaken the trust in public institutions, and challenge democratic principles. Corrupt practices are among the most potent hindrances to a country's economic development. The corrupt practices undermine the rule of law, weaken the trust in public institutions, and challenge democratic principles. Fraud is among the utmost problematic issues in the current corporate environment (Smith et al., 2005). According to the Chartered Institute of

Public Finance and Accountancy (2011), fraud is any intentional distortion of facts and concealment of truth to either act or induce others to act for personal gain and can cause the exposition of another person to the risk of loss. Fraud is any action taken to deceive another party to gain personal benefit (ACFE, 2012). The Association of Certified Fraud Examiners (ACFE) 2018 report highlighted that the primary categories of occupational fraud are misappropriation of assets, corruption, and financial statement fraud. The report found that the misappropriation of assets is the most common of the three primary categories, occurring in 80% of cases. Subsequently, corruption schemes are the second most common form of occupational fraud, where 51% of the cases involved some form of corrupt acts. Financial statement fraud is the least common and costliest form of occupational fraud, detected in 13% of the cases. Many internal fraud schemes involve the misappropriation of assets and include the misuse of organisational assets.

Misappropriation of assets is defined as stealing a company's assets for personal benefit or interest (Siti Noor Hayati, 2013). According to Albrecht, Kranacher, and Albrecht (2009), asset misappropriation includes perpetrators who use deceit to misuse or steal organisational resources. Louise and Foldes (2006) argued that the misappropriation of organisational assets usually includes money, time, and physical materials. According to Campos and Pradhan (2007), the incidence of misappropriation of assets occurs when official vehicles, computers, and utilities provided by an organisation are being used for personal or family benefit. It also includes theft or abuse of inventory, equipment, supplies, information, and securities. The theft of office supplies and misuse of computers are the most common and are often perpetrated by employees in relatively small and insignificant amounts.

Nevertheless, the management can conceal misappropriations in ways that are difficult to detect (Chapple et al., 2007). A study on Malaysian local authorities by Ab Majid and Mohamed (2012) revealed that the majority of the public sector employees committed misappropriation of assets such as using government vehicles and using office telephones for their personal use. The study indicated that the employees misappropriate the government's assets because they assume that the act is common, and everyone does the same. The findings were supported by a study involving the Malaysian public and private sectors conducted by Norziaton, Ridhuan, and Adura (2018). The authors stated that employees from both sectors perpetrate misappropriation of assets because the act is common. The findings also found that the staff thinks the act is not against the organisation's policy on the misuse of assets. The studies above showed that most employees were unaware that the misappropriation of assets is part of the fraud.

Misappropriation of assets is also evident in many universities. Idris, Hassan and Abdul-Qadir (2013) stated that 55% of circulating books and 30% of serial items were stolen. In addition, Joseph and Folashade (2016) asserted that most of the abused information materials are textbooks (92%), project theses (60%), and newspapers (58%). The researcher found that most students misappropriate assets involving library equipment due to their attitude and selfishness. Occasionally, the high demand for a book by students sometimes influences them in abusing library materials. Oladiran (2013) highlighted that the facility managers were having difficulties managing hostels at the University of Lagos, Nigeria. The common problems they frequently encountered each time were damaged bathrooms, furniture in the reading room and internet facilities that the students had misappropriated. Interestingly, the fire safety equipment provided by the university in case of a fire emergency was misused by the students as a playing tool. Additionally, a student from the University of Tennessee was caught and arrested for stealing more than 100 laptops from

the Science Engineering and Research Building class. The Knoxville News-Sentinel reported that the value of the stolen items cost more than USD 100,000.00 (May 10, 2016). Stolen dishes and cutlery were taken from dining halls and cost \$40,000 annually to replace. The Michigan Daily News (October 20, 2011) reported that the students at University Housing misused cutleries, such as plates, cups, bowls and mugs for their benefit. Avinash and Jui-Chin (2009) highlighted that many assets such as computers, laboratory instruments and furniture were transferred from one department to another. In some cases, the asset was utilised for personal use. These past studies show that many students are still not aware of the misappropriation of assets.

Integrity development must begin at a young age, as ethical habits are the foundation of future action. Andian Ari (2014) proved that undergraduate students with a high level of ethical education could build awareness of fraud. Additionally, Yahaya et al., (2016) highlighted that the percentage of students who are willing to involve in unethical behaviour reduced once the penalty was introduced. Undergraduate students are the easiest to be influenced, which can be an advantage or a disadvantage in the fight against the misappropriation of assets. Exposure to positive messages and ethical behaviour will cultivate good habits among undergraduate students. In contrast, exposing them to negative messages and unethical behaviour will likely result in the opposite. With various initiatives stemming from this initiative, steps should be taken in the right direction by investigating the relationship between university students' awareness and the misappropriation of assets. The university should have a written policy on the code of conduct or code of ethics to prevent students from committing fraud or misappropriation of assets. Based on the arguments, conducting a study on the awareness of the misappropriation of assets for undergraduate students is vital. Hence, the current research focused on undergraduate students' awareness of the misappropriation of assets in four different scenarios, namely hostel utilities, library equipment, classroom equipment, and university facilities. The focus is to ensure that undergraduate students are aware and do not practice the same when employed in the future.

THEORY, LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

The theory of reasoned action has been developed by Aizen and Fishbein (1980) to discover and predict people's behaviour and its outcome. This theory has been used to understand and predict the motivational factors on behaviour, which is beyond individual volitional control. Behavioural intent was referred to as two factors; where the first factor is regarding personal attitude towards the behaviour, and the second factor is known as subjective norms (Aizen and Fishbein as cited in Richardson, Wang, and Hall, 2012). People's attitude is influenced by behavioural beliefs, which leads to a particular outcome, whether it is positive or vice versa. As a general rule, the more favourable the attitude and the subjective norm, the greater the perceived control and, therefore the stronger the student's intention to perform the behaviour on misappropriation of asset.

The Theory of Reasoned Action helps to explain how the student's attitude towards the misappropriation of asset and perceived university expectation affects the student's behaviour towards the misappropriation of asset. Consequently, the student's attitude and perceived expectation influence the student's behavioural intention. The student's attitude is affected by the surrounding environment, cultural, dispositional and knowledge influences. Cultural influences are associated with the employee's background. Dispositional influences are associated with the student's usual way of doing things. While knowledge influences are associated with the level of knowledge of the subject in question. The student's attitude can, therefore, be moulded by the misappropriation of asset awareness campaigns and training. The subjective norm is what the

students perceive the university requires them and perceptions of how students would have behaved in similar scenarios. Park and Levine (cited in Richardson, Wang, and Hall, 2012), mention that subjective norms explained how an individual believes others will perceive the behaviour. It includes normative beliefs, normative beliefs, individuals' perceptions of what relevance others think about in performing a behaviour, and motivations to comply as well as the individual's inclination to behave similarly to their reference group. In summary, information misappropriation of asset awareness campaigns will help to change students' behaviour towards the misappropriation of asset in the university and will aid the students upcoming the future on the awareness of misappropriation of asset.

According to Allyson (2019), a student from Augusta University had been arrested for attempting to sell dorm furniture for personal benefit. Oladiran (2013) stated that the common issues encountered were in the areas of bathrooms and reading rooms in the university, which the students frequently misappropriate. The students also vandalise internet facilities and abuse the furniture in the common room. Fire safety equipment in the hostels was also reported to be misappropriated by the students. In addition, Gadekar and Golwal (2013) stressed that library crime and vandalism are major problems in academic libraries, where damage to library materials, buildings, vehicles, equipment and others were recorded. Theft, mutilation, loss of books and misuse of reading material also constitute misappropriation in the library. Based on their survey, 81.4% of users admitted to hiding materials in their clothes and tearing out pages from books, while 32.5% confessed to throwing books through the window. Book theft was the most common crime, followed by theft of reference materials reported in a survey conducted by Ewing (1994). According to Burrow (1997), a survey on the financial loss borne by the United Kingdom library materials prevented the losses and estimated the loss of books exceeds 100 million pounds per annum. Many students act as if these facilities belong to them and use them as if it is not against the law.

Joseph and Folashade (2016) highlighted that most students abuse textbooks, magazines, and reference materials. The research findings found that textbooks were one of the highest abused information materials by undergraduate students. Previous studies conducted by Holt (2017) also identified that rare books, manuscripts, and special collections are the frequent target of theft and mutilation. The majority of findings from previous studies stressed that book theft was the most common material that students usually misappropriate in the library (Ewing, 1994; Idris, Hassan, & Abdul-Qadir, 2013). Another research carried out by Anyaobi and Akpoma (2012) concluded that selfishness was one of the main factors contributing to the abuse of library materials. Previous studies on theft and mutilation of print collection university libraries, particularly a critical review of literature proposed framework for activities by Maidabino (2012), revealed that students frequently attempt theft and mutilation during the examination. Additionally, Adekunle, Adekunjo, and Unuabor (2018) revealed that theft and vandalism had affected the research quality of students, causing the students to desist from going to the library. Nonetheless, Oyedum, Sanni and Udoakang (2014) asserted that users are sometimes unable to obtain the information materials needed due to security breaches in the form of theft and mutilation in academic libraries, thus, making the library ineffective in accommodating students' needs.

Misappropriation of classroom equipment such as chairs, tables, whiteboards, marker pens, computers and others for personal benefits is also evident at the university. Charles, Cronan and Thomas (2005) found that most students are unaware of university computer usage policies, which

increases the consequences of the misappropriation of assets. The study also mentioned the possible misappropriation of hardware, printers, programmes, data, or computer services. In addition, damage caused to building fixtures, equipment and materials has been reported in the media on many occasions. Besides the major types of destruction, the subtle defacement of furniture, fixtures and fittings has continued to prevail (Evans, 2017: Freemont Tribune, July 28, 2021). According to Education News (February 5, 2020), a property complaint was made due to a broken glass door on a campus where students entered the building and damaged several display shelves. The Higher Education Minister of Johannesburg stated that the recent property damage and theft incidents had cost the state over R32 million in repairs (Eyewitness News, March 27, 2021). Conclusively, universities are facing challenges concerning the misappropriation of assets. Students intend to misuse the computer by playing games, social media, and others instead of using it for academics. The students were involved in misusing furniture, walls and windows as if the equipment belonged to them. According to Bradford (2015), a student from Syracuse University was arrested for stealing 22 desktop computers, liquid crystal display (LCD) monitors, mice, and keyboards on the campus.

Lack of awareness of the misappropriation of assets leads the students to abuse the university's facilities such as the cafeteria, gym and other facilities for personal benefit. According to Angela (2016), many things are constantly stolen from the campus of Ithaca College by students. The students stole items from around the campus such as tables, exit signs, traffic cones and street signs for their benefit. In this case, the students stole the exit signs at their campus and hung them in their room and a table from the Campus Centre where they used to play beer pong. As stated on the article's website, the students had stolen things such as dining utensils, plates, food, and a toilet for their personal use. The study also mentioned that the students have no regrets about stealing or abusing campus items because they believe they are allowed to do so as they have paid high fees to the college. The Michigan Daily News (October 20, 2011) reported that the students from University Housing misused plates, cups, bowls and mugs for their personal use. The news stated that the university has to spend about \$40,000.00 to replace the necessary pieces. Based on the above arguments, the following hypotheses were developed to identify the significant relationship between the university's facilities' utilities and the misappropriation of asset awareness:

H₁: There is a significant relationship between the misappropriation of assets, namely the hostel's utilities and undergraduate students' awareness.

H₂: There is a significant relationship between the misappropriation of assets, namely the library's equipment and undergraduate students' awareness.

H₃: There is a significant relationship between the misappropriation of assets, namely the classroom's equipment and undergraduate students' awareness.

H₄: There is a significant relationship between the misappropriation of assets, namely the university's facilities and undergraduate students' awareness.

RESEARCH METHOD

Data collection

This research aimed to investigate the relationship between the misappropriation of assets (hostel utilities, library equipment, classroom equipment, and university facilities) at the university and

the awareness of undergraduate students. The study sample was undergraduate students of Public Universities in the Klang Valley. The questionnaire survey was adopted with modifications to fit the study context (Ab Majid et al., 2014; Norziaton et al., 2018). The questionnaires were distributed to the final-year undergraduate students via Google Forms. A total of 167 responses were received and used. According to Sekaran and Bougie (2013), a good sample should not be less than 30 samples and not more than 500 samples. According to Sekaran (2013), "the reason for choosing the questionnaire method is to maintain the confidential information and protect the identity of respondents." The questions were in the form of a Likert scale. The measurement of variables was undertaken via a five-point Likert scale ranging from "Strongly Disagree – 1, Disagree – 2, Neutral – 3, Agree – 4, and Strongly Agree – 5". The questionnaires consisted of nominal and ordinal scales with five (5) sections focused on the variables. This research refers to the unit analysis of an individual. The respondents' demographic information was questioned in Section A, consisting of two (2) questions related to the respondents. Section B comprises five (5) questions on the dependent variable, whereas Section C consists of four (4) questions for each independent variable.

Misappropriation of Asset Awareness Model

Figure 1 displays the diagrammatic representation of the research framework. This framework depicts the relationship between the research variables and hypotheses. The framework shows the relationships between the misappropriation of assets, namely, the hostel's utilities, library equipment, classroom equipment, university facilities, and the awareness of undergraduate students.

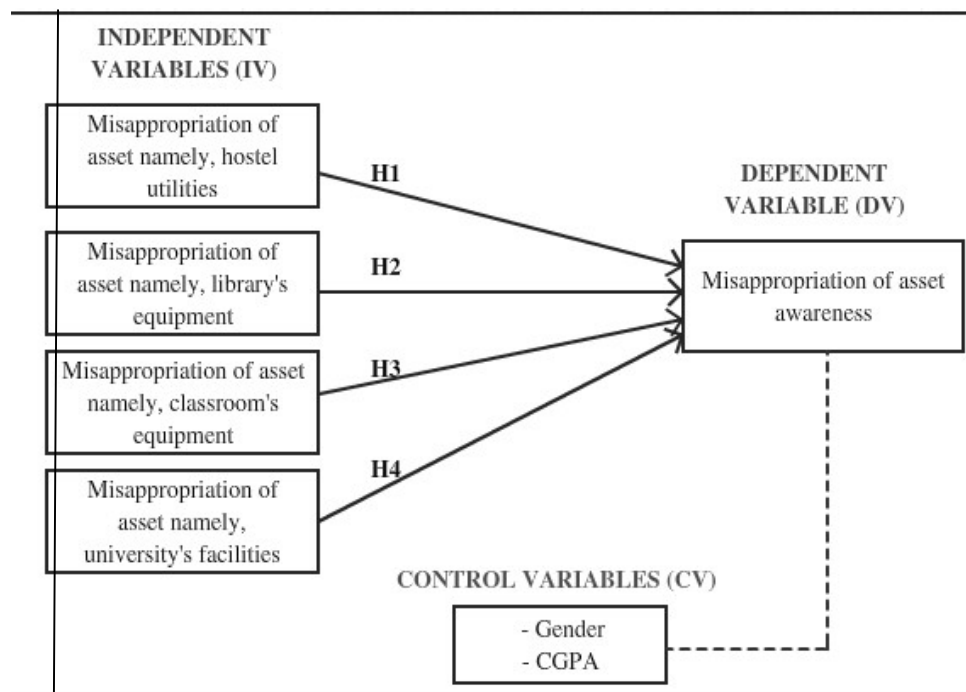


Figure 1: Research Framework

A model was developed to examine the relationship between independent variables and dependent variables. The model is as follows:

$$MAA = \alpha + \beta_1 (MHU) + \beta_2 (MLE) + \beta_3 (MCE) + \beta_4 (MUF) + \beta_5 (GEN) + \beta_6 (CGPA) + \epsilon$$

Where,

- MAA = Misappropriation of asset Awareness
- MHU = Misappropriation of hostel utilities
- MLE = Misappropriation of library equipment
- MCE = Misappropriation of classroom equipment
- MUF = Misappropriation of university facilities utilities
- GEN = Gender
- CGPA = Current Cumulative Grade Point Average (CGPA)
- ϵ = Error

Demographic Analysis

A total of 167 questionnaires were completed and returned by the respondents for analysis. The questionnaire required the respondents to provide their demographic background, comprising of gender and current CGPA. The demographic profile of the respondents is presented in Table 1.

Table 1: Demographic profile

	Description	Respondents (n=167)	Percentage (%)
Gender	Male	39	23.4
	Female	128	76.6
CGPA	2.0 – 2.5	3	1.8
	2.6 – 3.0	72	43.1
	3.1 – 3.5	88	52.7
	3.6 – 4.0	4	2.4

The data analysis found that 23.4% (n = 39) of the respondents were male, while 76.6% (n = 128) were female. Most of the respondents (52.7%, 88) current CGPA was from 3.1 to 3.5, followed by 2.6 to 3.0 (43.1%, n = 72), while the rest were in the CGPA range between 3.6 to 4.0 (2.4%, n = 4) and 2.0 to 2.5 (1.8%, n = 3). The analysis indicated that most study participants were female, and the current CGPA mostly fell between the 3.1 to 3.5 range. The respondents were final-year students in semester eight (8). This research chose semester eight (8) students because they learned corporate governance, business ethics, and other subjects they could apply when they pursue their working lives.

Descriptive statistics

Table 2 shows the mean analysis for the misappropriation of asset awareness among undergraduate students. Five questions (MAA1 – MAA5) were asked to measure the dependent variable. The result showed that the highest mean score of 4.56 was obtained for the statement "MAA1: Have you heard about misappropriation of assets?" The second highest mean score of 3.77 represents the statement "MAA2: Do you think that using the university asset facilities for personal benefit is considered as misappropriation of asset?". The statement "MAA5: Have you experienced any misappropriation of asset conducted by your friends at the university?" has the third highest mean score of 2.99. The two lowest mean scores were 2.46 and 2.68, respectively. The lowest mean scores represent the statement "MAA3: Does the university promotes awareness on the

misappropriation of asset?" and the statement "MAA4: Do you experience any misappropriation of assets in your university?". Conclusively, most respondents were familiar with the misappropriation of assets. They were also aware that utilising university assets for their benefits is considered a misappropriation of assets. Most students agreed that the university is lacking in promoting awareness of the misappropriation of assets. Besides, most of the students admitted that they had misappropriated the university's assets and experienced peers perpetrating the same. Thus, most students are still unaware of the misappropriation of assets.

Table 2: Misappropriation of assets awareness

	Questions	Mean	Std. deviation
MAA1	Have you heard about the misappropriation of assets?	4.56	0.626
MAA2	Do you think that using the University's asset facilities for personal benefit is considered a misappropriation of assets?	3.77	1.293
MAA3	Does the University promote awareness of the misappropriation of assets?	2.46	1.500
MAA4	Do your self-experience any misappropriation of assets in your university?	2.68	1.561
MAA5	Have you experienced any misappropriation of assets conducted by your friends at the university?	2.99	1.589

Table 3 below shows the mean analysis for the first independent variable, the misappropriation of the hostel's utilities. The result shows that the statement "MHU1: This is a common practice" has the highest mean score of 3.41. Interestingly, the statement "MHU2: My coursemates are doing the same thing" scored the second-highest mean score of 3.22. Nevertheless, the lowest mean of 2.30 was for the statement "MHU4: The warden has given me the permission to do so", while the second-lowest mean score of 3.03 refers to the statement "MHU3: I think that it is not against the law of the university's policy". Conclusively, the respondents agreed that the undergraduate students misappropriate assets on the hostel's utilities as their coursemates act similarly. Nevertheless, the respondents disagreed that they had received permission from the warden to misappropriate the hostels' utilities.

Table 3: Scenario 1: Misappropriation of hostel utilities by undergraduate students

	Questions	Mean	Std. deviation
MHU1	This is a common practice	3.41	1.060
MHU2	My coursemates are doing the same thing	3.22	1.082
MHU3	I think that it is not against the law or University's policy	3.03	1.169
MHU4	The warden has permitted me to do so	2.30	1.095

Table 4 shows the mean scores for the second independent variable, the library's equipment. The result shows that the statement "MLE1: This is a common practice" has the highest mean score of 2.99, while "MLE2: My coursemates are doing the same thing" has the second-highest mean score of 2.82. The lowest mean score of 2.41 represents the statement "MLE4: The librarian staff has given me the permission to do so", whereas "MLE3: I think that it is not against the law of the university's policy" has the second-lowest mean score of 2.80. Most students agreed that misusing library equipment such as computers and books for personal benefit is a common practice, although

they are aware it is wrong. Nevertheless, many students disagreed that they had obtained permission from their library staff to misappropriate the library's equipment.

Table 4: Scenario 2: Misappropriation of library equipment by undergraduate students

	Questions	Mean	Std. deviation
MLE1	This is a common practice	2.99	1.146
MLE2	My coursemates are doing the same thing	2.82	1.174
MLE3	I think that it is not against the law or University's policy	2.80	1.149
MLE4	The Librarian staff has permitted me to do so	2.41	1.115

Table 5 shows the mean score analysis for the third independent variable, the classroom equipment. The highest mean score of 3.22 refers to the statement "MCE1. This is a common practice", while "MCE2: My coursemates are doing the same thing" has the second-highest mean of 3.10. The statement "MCE4: The faculty has given me the permission to do so" has the lowest mean score of 2.38, while the second-lowest mean score of 2.77 refers to "MCE3: I think that it is not against the law of the university's policy". Most students agreed that they had misused classroom equipment utilities because it is a common practice. Some students agreed that misusing classroom equipment is not against the law or the university's policy. Nonetheless, the students disagreed that the faculty staff had permitted them to do so. Interestingly, they are aware that misappropriating the classroom's equipment is against the university's policy.

Table 5: Scenario 3: Misappropriation of classroom equipment by undergraduate students

	Questions	Mean	Std. deviation
MCE1	This is a common practice	3.22	1.164
MCE2	My coursemates are doing the same thing	3.10	1.112
MCE3	I think that it is not against the law or University's policy	2.77	1.283
MCE4	The faculty staff has permitted me to do so	2.38	1.155

Table 6 shows the mean analysis for the fourth independent variable, namely the university's facilities. The result shows that the statement "MUF1: This is a common practice" has the highest mean score of 3.01 refers and the statement "MUF2: My coursemates are doing the same thing" has the second-highest mean score of 2.92. The statement "MUF4: The staff has given me the permission to do so" has the lowest mean score of 2.49, while "MUF3: I think that it is not against the law of the university's policy" has the second-lowest mean score of 2.71. Most students agreed that misusing university facilities is a common practice for them. Besides, the students are also brave enough to commit unethical activities since many of their classmates act similarly and think they are not against any university laws. Nevertheless, most of the students disagreed that they do it because they obtained permission from the staff to misuse university facilities.

Table 6: Scenario 4: Misappropriation of university facilities by undergraduate students

	Questions	Mean	Std. deviation
MUF1	This is a common practice	3.01	1.162
MUF2	My coursemates are doing the same thing	2.92	1.156
MUF3	I think that it is not against the law or University's policy	2.71	1.198
MUF4	The Staff has permitted me to do so	2.49	1.145

RESULTS AND DISCUSSION

Pearson's correlation analysis

Table 7 below presents the correlation analysis between the misappropriation of asset awareness (MAA) and the misappropriation of the hostel's utilities (MHU), library equipment (MLE), classroom equipment (MCE), and university facilities (MUF), gender (GEN) and CGPA (Current CGPA). The findings show that all the correlation has a significant relationship. The correlation results between the misappropriation of hostel utilities (0.289), the misappropriation of library equipment (0.234), the misappropriation of classroom equipment (0.218) and the misappropriation of asset awareness showing strong positive relationships at a significant value of 0.01. On the contrary, the correlation result of 0.199 exhibits a low positive correlation between the misappropriation of university facilities and the misappropriation of asset awareness at a significant value of 0.05. In addition, the control variables, gender and CGPA, have positive correlations of 0.402 and 0.689, respectively.

Table 7: Pearson's correlation analysis

Variables	MAA	MHU	MLE	MCE	MUF	GEN	CGPA
MAA	1						
MHU	0.289**	1					
MLE	0.234**	0.652**	1				
MCE	0.218**	0.563**	0.619**	1			
MUF	0.199*	0.614**	0.717**	0.734**	1		
GEN	0.402*	0.593**	0.603*	0.524*	0.672*	1	
CGPA	0.689**	0.718*	0.549*	0.656**	0.547**		1

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

Note; MAA (Misappropriation of asset Awareness), MHU (Misappropriation of Hostel's Utilities), MLE (Misappropriation of Library's Equipment), MCE (Misappropriation of Classrooms Equipment), MUF (Misappropriation of University's Facilities Utilities), GEN (Gender) and CGPA (Current CGPA)

Multiple regression analysis

The findings presented in Table 8 reveal the multiple regression analysis of misappropriation of assets, namely hostel utilities, library equipment, classroom equipment, university facilities, and misappropriation of asset awareness, which is presented by $F = 4.024$, $P < 0.05$. The findings indicate that the model is statistically significant. The findings imply that the independent variables (misappropriation of assets, namely hostel utilities, library equipment, classroom equipment, and university facilities utilities) collectively explain 9% of the variation of the dependent variable (misappropriation of asset awareness). The result of the multiple regression is discussed based on the proposed hypotheses.

Table 8: Multiple regression analysis

Model	Coeff. (B)	Std. Error	Beta (b)	t	Sig.
(Constant)	1.254	0.413	0.000	3.037	0.003
MHU	0.384	0.175	0.228	2.195	0.030**
MLE	0.212	0.183	0.272	1.613	0.041**
MCE	0.224	0.163	0.286	1.758	0.049**
MUF	-0.830	0.188	-0.570	-0.440	0.660
GEN	0.387	0.192	0.217	2.350	0.027**
CGPA	-0.780	0.177	-0.816	-0.221	0.112
R ²					0.090
Adjusted R ²					0.068
F Change					4.024

**** p < 0.001, *** P < 0.01, ** P < 0.05, *P < 0.10.

Note: MAA (Misappropriation of asset Awareness), MHU (Misappropriation of Hostel's Utilities), MLE (Misappropriation of Library's Equipment), MCE (Misappropriation of Classrooms Equipment), MUF (Misappropriation of University's Facilities Utilities), GEN (Gender) and CGPA (Current CGPA)

Based on the results above, the misappropriation of the hostel's utilities has a *p*-value of 0.030, with a significant level of $p < 0.05$. The finding indicates a positive relationship between the misappropriation of hostel utilities and the misappropriation of asset awareness. Hence, a significant relationship exists between the misappropriation of hostel utilities and the misappropriation of asset awareness. This finding supports the research hypothesis, H1, and is accepted. The study findings are consistent with Burger (2019), who reported that a student had been arrested for attempting to sell dorm furniture for personal benefits. Subsequently, the misappropriation of the library's equipment has a *p*-value of 0.041, with a significant level of $p < 0.05$. The findings show a positive and significant relationship between the library's equipment misappropriation and asset awareness. The finding supports the second hypothesis (H2) and is accepted. The finding is consistent with a study by Gadekar and Golwal (2013). They stressed that library crime and vandalism are major problems in academic libraries, where the damage to library materials, building, vehicles, equipment, and others were recorded. Theft, mutilation, loss of books and misuse of reading material also constitute vandalism in the library.

Subsequently, the misappropriation of classroom equipment has a *p*-value of 0.049, with a significant level of $p < 0.05$. Thus, the finding indicates a positive and significant relationship between the misappropriation of classroom equipment and asset awareness. This finding supports the research hypothesis, H3, and is accepted. The finding aligns with a previous study by Foltz, Cronan and Thomas (2005). The findings discovered that most students are unaware of university computer usage policies, increasing the awareness of the consequences of misuse. Many respondents were aware that the misappropriation of assets was against the law, but they still committed the act because no action was taken if anyone did it (Ab Majid et al., 2014). On the contrary, hypothesis H4, proposed a positive and significant relationship between the misappropriation of university facilities and the misappropriation of asset awareness. Nevertheless, the result showed a negative and insignificant relationship between the misappropriation of university facilities towards the misappropriation of asset awareness ($\beta = -0.57$, $p > 0.05$). Thus, the variance in misappropriation of asset awareness is not explained by the variance in misappropriation of the university's facilities utilities ($t = -0.440$). Therefore, the hypothesis is not supported. The control variable, gender (GEN), has a *p*-value of 0.027, with a significant level of $p < 0.05$. From the analysis, female respondents are 76.6% as compared to the males of 23.4%. The finding explains that employees of different genders would act differently, which resulted from

their actions towards the misappropriation of assets. Mayer et al. (2005) discovered different results where they found that females tend to become the person who reported fraud as females have more awareness than males (Gilligan, 1982; Kaplan, 2009). Nevertheless, the CGPA results (current CGPA) have an insignificant relationship with the misappropriation of assets awareness.

CONCLUSION

Misappropriation of assets has been an issue not only in organisations but also in universities. Misusing university assets such as official vehicles and computers for personal use or benefits is part of the misappropriation of assets. Although the issue seems trivial and does not involve huge losses, the symptom will cause major leakages to universities if it remains untreated. This research aimed to investigate the relationship between the misappropriation of assets, namely hostel utilities, library equipment, classroom equipment, university facilities utilities, and misappropriation of asset awareness. Based on the study findings, misappropriating the hostel's utilities, library equipment, classroom equipment, and university facilities utilities is common among undergraduate students. Conclusively, most students were unaware of the misappropriation of assets and believed that the act was common. Misappropriation of assets could have been avoided if the students were more vigilant, competent and practised a high level of integrity in handling the facilities provided by the university. Hence, the university needs to promote awareness to reduce the number of students who misappropriate their assets. Thus, universities must have a good policy or code of ethics to prevent students from misappropriating assets and taking legal action against them.

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