



# The analysis of an academic fraud behavior based on the fraud hexagon theory

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## Article Info

### Article history:

Received Jun 30, 2024

Revised Jul 11, 2024

Accepted Jul 19, 2024

### Keywords:

Academic Fraud;  
Collusion;  
Fraud Hexagon;  
Opportunity;  
Pressure.

## ABSTRACT

The purpose of this study is to obtain empirical evidence of the influence of pressure, opportunity, rationalization, capability, arrogance, and collusion on academic fraud behavior Students of the Bachelor of Accounting Study Program Faculty of Economics and Business, Universitas Mahasaraswati Denpasar. The population in this study is students of the Bachelor of Accounting Study Program with a population of 494 students. The number of samples in this study was 221 respondents. Researchers used the Proportionate Stratified Random Sampling technique. This study used the Slovin formula to determine the number of samples to be used. The data analysis technique used in this study is multiple linear regression analysis. The result of this study is that rationalization, capability, and arrogance positively affect academic fraud behavior, while pressure, opportunity, and collusion do not affect academic fraud behavior.

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## 1. INTRODUCTION

Education is an important instrument in nation-building both as a developer and enhancer of national productivity and as a shaper of national character. Education has a major effect on improving the quality of human resources. Education is also used as a means to improve talent, ethics, character, and all aspects of human life (Apriani et al., 2017 and Darwati, 2019). Higher education is a formal educational institution that develops the abilities possessed by students as provisions to face the world of work. Higher education is expected to be able to produce quality professionals, of course, in terms of knowledge and morals, both related to morals and professional ethics. However, the facts in the field are that there are still many students who are results-oriented, causing various fraudulent practices, which are then called academic fraud (Darwati, 2019).

Academic fraud can have negative impacts on the perpetrators and also on educational institutions. Students who commit academic fraud create losses for students who have academic integrity, during the selection process for employment opportunities after completing their education at the university. The GPA owned by student perpetrators of academic fraud is invalid even though they get high grades. For lecturers as educators, academic fraud makes the results of educational assessments invalid. For educational institutions, fraud can cause the reliability of a decline in the quality of education in the institution amid other educational institutions (Irawan, 2017).

Academic fraud can be defined as an act that is intentionally carried out by a student to obtain an achievement advantage in doing assignments and examinations. According to Christiana, et al. (2021), academic fraud is a tendency for unethical behavior in academic work, which includes cheating, plagiarism, fabrication, and facilitation. Cheating is a fraudulent behavior when someone intentionally uses existing learning materials and information or asks others to do an assignment or exam. Plagiarism is a fraudulent behavior when someone uses and acknowledges the work of others as their own. Fabrication is a fraudulent behavior when someone misuses information and creates false information. Facilitation is a fraudulent behavior when someone intentionally helps others to violate the rules and codes of academic integrity.

The development of information and communication technology has had a significant impact on several aspects of people's lives. One of them is in the aspect of education. People can easily gain knowledge or insights from the internet. The number of sources spread on the internet allows people to access them through smartphones or gadgets.

One case, this has been researched by Rangkuti (2011) in Alfian and Rahayu (2021), conducting research at the Jakarta State University, which is one of the leading universities in Indonesia. In his research, it shows that 90% of students commit academic fraud by taking their friends' answers during the exam. As many as 80% of students use prohibited materials during exams. More than 42% of students use cell phones to search for answers on the internet and it was also found that more than 83% of students copy-paste material on the internet to do academic assignments. Even worse, no less than 74% of students quoted other opinions or theories from the internet without citing the source when doing assignments from lecturers. Fraud also occurred during the 2019 National Examination at the SMA/SMK/MA level. The Ministry of Education and Culture verified that fraud increases every year. In 2017, 71 participants were indicated to have fraud, in 2018 only 79 participants, and in 2019 the most were 126 verified. Students who are caught fraud will be given a score of 0 for the subject. Students are also not allowed to take a follow-up exam (Alfian, 2019).

Academic fraud is one of the acts of fraud. Fraud is defined as fraud. According to the Association of Certified Fraud Examiners an international organization of forensic accountants, fraud is an action taken by people or parties both inside and outside the organization to obtain personal or group benefits by deliberately manipulating practices or providing false reports to other parties which directly or indirectly harm other people or other parties (Suryandari, et al, 2023). According to Matthew et. al (2013) cited in Irawan's research (2017) is an act of fraud, deliberate concealment, negligence, or deviation from the truth with a purpose.

Several theories can be used to detect fraud based on certain factors. The fraud element model develops by the development of the theory, starting with the fraud triangle, fraud diamond, fraud pentagon, and the latest fraud hexagon. Researching academic fraud can use one of these theories. In this study using fraud hexagon theory. This theory was developed by Georgios L. Vousinas in 2019 (Vousinas, 2019). The elements contained in the fraud hexagon theory are pressure, opportunity, rationalization, competence, arrogance, and collusion. The reason researchers use Hexagon theory is because this theory is the latest theory of fraud and there has been no research related to academic fraud, and research on academic fraud so far has been unable to develop a model.

The first factor is pressure. Pressure is a situation that is limited by inability so it can encourage someone to commit fraud. The higher the pressure that hits a person, the greater the possibility of that person choosing a shortcut, namely committing fraud. The results of research conducted by Oktarina (2021), Kusuma (2018), Handayani, et al (2021), Titi (2018), Nurjanah, et al (2021), Apsari and Suhartini (2021), Moorcy, et al (2021), show that pressure does not affect the occurrence of academic fraud. Meanwhile, in the research of Fadersair and Subagyo (2019), Alfian and Rahayu (2021), Christiana, et al. (2021), Dewi and Pertama (2020), Muthia (2021), Agustin and Achyani (2022), Affandi, et al (2022), Novadiana, et al (2019), pressure has a positive effect on student academic fraud behavior.

The second factor is opportunity. The opportunity in this study is opportunity. Opportunity is a situation where someone makes it possible to commit fraud. The opportunity to commit fraud is due to the lack of a good control system. The better the control system, the lower the opportunity to

commit fraud. In research by Fadersair and Subagyo (2019), Alfian and Rahayu (2021), Christiana, et al. (2021), Oktarina (2021), Saldina, et al. (2021), Agustin and Achyani (2022), Apsari and Suhartini (2021), Moorcy, et al (2021), Utami and Purnamasari (2021), Titi (2018), Novadiana, et al (2019), opportunity does not affect fraudulent behavior. In the research of Nurjanah, et al (2021), opportunity has a negative effect on academic fraud behavior. Meanwhile, in the research of Dewi and Pertama (2020), Muthia (2021), Kusuma (2018), Sasongko, et al (2019), Affandi, et al (2022), Febriana (2020), Muhsin, et al (2018), Handayani, et al (2021), an opportunity has a positive effect on academic fraud behavior.

The third factor is rationalization. Rationalization is an act of self-justification for a wrong action. The higher a person's ability to rationalize or consider right a wrongdoing, the more often the decision to commit fraud will occur. Research by Muthia (2021), Fadersair and Subagyo (2019), Alfian and Rahayu (2021), Oktarina (2021), Kusuma (2018), Utami and Purnamasari (2021), Agustin and Achyani (2022), Affandi, et al (2022), Novadiana, et al (2019), rationalization does not affect academic fraud behavior. In research by Sasongko, et al (2019), rationalization has a negative effect on academic fraud behavior. Meanwhile, in the research of Christiana, et al (2021), Dewi and Pertama (2020), Saldina, et al (2021), Apsari and Suhartini (2021), Moorcy, et al (2021), Febriana (2020), Muhsin, et al (2018), Titi (2018), Nurjanah, et al (2021), Handayani, et al (2021), rationalization has a positive effect on academic fraud behavior.

The fourth factor is capability. Capability is something related to the skills that can be used to commit fraud. The higher the student's ability to fraud, the higher the likelihood of committing fraudulent acts. The higher the level of student ability in fraud, the higher the academic fraud behavior tends to be. In research by Muthia (2021), Oktarina (2021), Kusuma (2018), Muhsin, et al (2018), Titi (2018), and Affandi, et al (2022), the capability does not affect the occurrence of academic fraud. In Sasongko's research, et al (2019), competence has a negative effect on academic fraud behavior. Meanwhile, in the research of Fadersair and Subagyo (2019), Alfian and Rahayu (2021), Christiana, et al. (2021), Dewi and Pertama (2020), Agustin and Achyani (2022), Apsari and Suhartini (2021), Moorcy, et al (2021), Febriana (2020), Muhsin, et al (2018), Utami and Purnamasari (2021), Nurjanah, et al (2021), Handayani, et al (2021), Novadiana, et al (2019), the capability has a positive effect on academic fraud behavior.

The fifth factor is arrogance. Arrogance is a haughty or arrogant attitude that a person has that he can commit fraud. The higher the arrogance a person has, the greater the possibility of that person choosing a shortcut, namely by committing fraud. In the research of Christiana, et al. (2021), Muthia (2021), Apsari and Suhartini (2021), Affandi, et al (2022), Moorcy, et al (2021), Febriana (2020), Muhsin, et al (2018), Utami and Purnamasari (2021), Handayani, et al (2021), arrogance does not affect academic fraud behavior. Fadersair and Subagyo (2019), Alfian and Rahayu (2021), Oktarina (2021), and Sasongko, et al (2019), arrogance has a negative effect on academic fraud behavior. Meanwhile, in Agustin and Achyani's research (2022), arrogance has a positive effect on academic fraud behavior.

The sixth factor is collusion. Collusion is a form of cooperation between two or more parties in secret to achieve a goal. The higher the influence of collusion, the higher the fraud committed. In the research of Moorcy, et al (2021), collusion does not affect academic fraud behavior. Meanwhile, in the research of Apsari and Suhartini (2021), Affandi, et al (2022), and Agustin and Achyani (2022), collusion has a positive effect on academic fraud behavior.

This research was conducted on Undergraduate Study Program Students (S1) Accounting class of 2020 Faculty of Economics and Business at Mahasaraswati University Denpasar. Mahasaraswati University Denpasar is one of the private universities in Bali. The reason Mahasaraswati University Denpasar was chosen as a research site because similar research related to academic fraud has been conducted at this university, namely research by Novadiana, et al (2019) and Agustini (2020), both of which still contain inconsistencies in the research results.

This research focuses on students of the Faculty of Economics and Business. The selection of the Faculty of Economics and Business is based on preventing fraud on students of the Faculty of Economics and Business by the vision and mission of the Faculty of Economics and Business, one of which is to advance and develop human resources who master science and technology, have character,

are creative, innovative, independent and dare to take risks that can improve the quality of life and civilization, and develop a conducive, healthy and productive academic culture.

Selection of Undergraduate Study Program (S1) Accounting, based on the results of the ACFE (Association of Certified Fraud Examiners) study in 2022, the accounting department was ranked second among the eight departments surveyed in the workplace of fraudsters, with a fraud rate of 12%, the number of incidents reached 230 cases, and the majority of cases were corruption cases, namely 65%. In addition, the 2019 Indonesia Fraud Survey also shows that the educational background of most fraudsters in Indonesia is at the undergraduate level, or 73.2%. This proves that students who often commit academic dishonesty during the education process are also more likely to commit ethical violations at work (Affandi, et al., 2022).

The selection of the class of 2020, is based on the reason that the class of 2020 is the final semester class that has taken 7 semesters of lectures, so it must be carefully prepared to enter the world of work so that it is expected to be able to provide a more in-depth description related to the research topic. The purpose of this study, namely to obtain empirical evidence of the influence of pressure, opportunity, rationalization, capability, arrogance, and collusion on academic fraud behavior.

Fraud hexagon is a model of the latest fraud theory developed by Vousinas (2019). The fraud hexagon itself is a continuation or development of previous theories, namely the fraud triangle theory proposed by Cressey (1953), the fraud diamond theory proposed by Wolfe and Hermanson (2004), and the fraud pentagon theory proposed by Marks (2012). To develop the elements of the previous model, namely stimulus (pressure), capability, opportunity, rationalization, and ego (arrogance), an additional factor called collusion is added using the fraud hexagon model.

The fraud hexagon theory is an extension of the fraud triangle theory previously proposed by Cressey, in this theory adding 3 (three) other elements, namely capability, arrogance, and collusion. So, the fraud hexagon has 6 (six) elements that are incorporated into the fraud hexagon theory. Pressure according to Wolfe and Hermanson (2004) cited in Fadersair and Subagyo (2019), what is meant by pressure is a situation where someone is pressed and needs to commit fraud to get through it. Opportunity according to Albrecht et al., (2012) cited in Dewi and Pertama (2020), opportunity is a situation that allows someone to commit fraud, a safe situation with the assumption that fraud is undetectable. Rationalization according to Albrecht, et al. (2016) cited in Moorcy, et al (2021), rationalization is a self-justification of something that is wrong and violates regulations such as considering fraud commonplace around him often occurs. Capability according to Novadiana, et al (2019), the capability in academic fraud is the potential that exists in individuals to utilize existing conditions and situations to commit academic fraud. Arrogance according to Crowe (2011) cited in Darwati (2019), arrogance is a haughty and arrogant attitude shown by someone who feels he is the most powerful, the greatest, and the most instrumental compared to other people. Collusion according to Vousinas (2019), collusion is an agreement involving fraud between two or more parties where one party commits acts that are not in good faith, such as committing fraud against third parties with the rights they will obtain.

According to Christiana, et al (2021), pressure is a situation that is limited by inability so that it can encourage someone to commit fraud. In this case, a student can use various methods to get good results even by committing academic fraud (Christiana, et al., 2021). The higher the pressure that hits a person, the greater the possibility of that person choosing a shortcut, namely fraud. Based on research by Fadersair and Subagyo (2019), Alfian and Rahayu (2021), Christiana, et al. (2021), Dewi and Pertama (2020), and Muthia (2021), pressure has a positive effect on academic fraud behavior. From the description above, it can be concluded that the hypothesis formulation of this study is: H<sub>1</sub>: Pressure has a positive effect on academic fraud behavior.

According to Darwati (2019), opportunities are opportunities that intentionally or unintentionally arise that allow someone to commit academic fraud. Academic fraud behavior appears along with the level of opportunity received by students to commit fraud (Irawan, 2017). The higher the opportunity, the opportunity to commit fraud will increase. Based on research by Handayani, et al (2021), Febriana (2020), Kusuma (2018), Sasongko, et al (2019), and Sasongko, et al (2019), an

opportunity has a positive effect on academic fraud behavior. From the description above, it can be concluded that the hypothesis formulation of this study is: H<sub>2</sub>: Opportunity has a positive effect on academic fraud behavior.

Rationalization is a false cause of self-assessment or wrong behavior (Albrecht, 2012 and Muthia, 2021). Muhsin, et al (2018) show that students often use various reasons to commit acts of academic fraud. Students who exhibit academic fraud behavior constantly seek justification by saying that academic fraud is justified for various reasons. The higher a person's ability to rationalize or consider right a wrongdoing, the more frequently the decision to commit fraud will also occur. Based on the research of Christiana, et al. (2021), Dewi and Pertama (2020), Saldina, et al. (2021), Muhsin, et al (2018), Febriana (2020), rationalization has a positive effect on the occurrence of academic fraud behavior. From the description above, it can be concluded that the hypothesis formulation of this study is: H<sub>3</sub>: Rationalization has a positive effect on academic fraud behavior.

Capability is everything related to the skills possessed by students in committing academic fraud. One of the skills possessed is the use of strategies in asking questions and providing answers with stationery or easily slipping electronic items during exams such as cell phones to help find exam answers (Oktarina, 2021). The higher the student's ability to fraud, the higher the likelihood of committing fraudulent acts. The higher the level of student ability to fraud, the higher the academic fraud behavior tends to be. Based on research by Fadairsair and Subagyo (2019), Alfian and Rahayu (2021), Christiana, et al. (2021), Dewi and Pertama (2020), Utami and Purnamasari (2021), Febriana (2020), Handayani, et al (2021), Nurjanah, et al (2021), capability affects academic fraud behavior. From the description above, it can be concluded that the hypothesis formulation of this study is: H<sub>4</sub>: Capability has a positive effect on academic fraud behavior.

Muhsin, et al (2018), argue that arrogance is an excessive trait shown by a person and a reflection of pride in having more abilities than others. There are five elements of arrogance, namely a large ego, considering internal control does not apply to him, having characteristics of bully behavior, the habit of leading authoritatively, and fear of losing their position or status (Crowe, 2011 and Darwati, 2019). The higher the arrogance a person has, the greater the likelihood that person will choose a shortcut, namely by committing fraud. Based on research by Alfian and Rahayu (2021), and Agustin and Achyani (2022), arrogance has a positive effect on academic fraud behavior. From the description above, it can be concluded that the hypothesis formulation of this study is: H<sub>5</sub>: Arrogance has a positive effect on academic fraud behavior.

According to Vousinas (2019), collusion is an agreement involving fraud between two or more parties where one party commits an act that is not in good faith, such as committing fraud against a third party concerning the rights they will obtain. Academic fraud in exams does not only occur in the form of fraud but also several other forms of fraud such as writing friends' answers, using prohibited documents, asking other students or seniors for class exam information, colluding with other students during exams, browsing using cell phones during exams, using calculators and taking pictures of documents/books using cell phone cameras so that they can be read during exams (Moorcy, et al., 2021). The higher the influence of collusion, the higher the acts of fraud committed. Based on the research of Moorcy, et al (2021), arrogance does not affect academic fraud behavior. Meanwhile, in the research of Apsari and Suhartini (2021), Affandi, et al (2022), and Agustin and Achyani (2022), arrogance has a positive effect on academic fraud behavior. From the description above, it can be concluded that the hypothesis formulation of this study is: H<sub>6</sub>: Collusion has a positive effect on academic fraud behavior.

## 2. RESEARCH METHOD

The location of this research was carried out at Mahasaraswati University Denpasar which is located at Jalan Kamboja No. 11A Denpasar. The population in this study were students of the Bachelor Accounting Study Program, Faculty of Economics and Business Universitas Mahasaraswati Denpasar Class of with a total population of 494 students. Researchers used the Proportionate Stratified Random

Sampling technique. To determine the number of samples, this study used the Slovin formula as follows:

$$n = \frac{N}{1 + Ne^2} \dots\dots\dots (1)$$

Description:

n = Number of samples

N = Total population

e = Estimated error rate

From the calculations carried out, the number of samples in this study was 221.02 which was rounded up to 221 respondents. This study uses a questionnaire method also called a questionnaire technique which is a data collection technique that is carried out by giving a set of written questions to respondents to answer (Sugiyono, 2017) which are distributed online using Google Forms. This study uses a Likert scale, where the Likert scale is used to measure the attitudes, opinions, and perceptions of a person or group about social phenomena. Each answer has a weight or value score with a Likert scale as follows: Number 1 = Strongly Disagree, Number 2 = Disagree, Number 3 = Less Agree, Number 4 = Agree, Number 5 = Strongly Agree.

Academic fraud behavior is dishonest behavior that a person does to obtain academic success by violating existing regulations (Darwati, 2019). The indicators used to measure academic fraud behavior in this study use Kusma's (2018) concept, namely: Copying friends' answers, making fraud, giving fraud, leaving absences to friends, plagiarizing, and getting leaked questions.

Pressure is a situation where someone chooses to commit fraud consciously (Albrecht et al, 2012 and Federsair and Subagyo, 2019). The indicators used to measure the pressure variable in this study use Wolfe and Hermanson's (2004) concept cited in Federsair and Subagyo (2019), namely: Material is difficult to understand, Difficult exam questions, Close deadline for submitting assignments, Demands for good grades.

Opportunity is a situation that allows someone to commit fraud, a safe situation with the assumption that fraud is undetectable (Albrecht et al., 2012 cited in Dewi and Pertama, 2020). The indicators used to measure the opportunity variable in this study use Wolfe and Hermanson's (2004) concept cited in Federsair and Subagyo (2019), namely: Less severe sanctions, Weak supervision during exams, Ease of internet, Assignments that are rarely checked.

Rationalization is the wrong cause of self-assessment or wrong behavior (Albrecht, 2012 and Muthia, 2021). The indicators used to measure the rationalization variable in this study use Wolfe and Hermanson's (2004) concept cited in Federsair and Subagyo (2019), namely: Not feeling guilty when copying a friend's answer, Making small notes during exams is normal, No one is harmed, Academic fraud has been done by others.

According to Wolfe and Hermanson (2004) cited in Federsair and Subagyo (2019), abilities are personal attitudes and can play a major role in fraud. The indicators used to measure the rationalization variable in this study use the concept of Agustin and Achyani (2022), namely: The ability to slip electronic items, the ability to find loopholes, having a special strategy, Able to trick supervisors.

Arrogance is a haughty and arrogant attitude shown by someone who feels he is the most powerful, the greatest, and the most instrumental compared to others (Crowe, 2011) (Darwati, 2019). The indicators used to measure the arrogance variable in this study use the concepts belonging to Federsair & Subagyo (2019) and Apsari & Suhartini (2021), namely: Not being afraid of sanctions, Needing recognition, Don't care about self-esteem or integrity, Feeling superiority.

Collusion is an agreement involving fraud between two or more parties where one party commits acts that are not in good faith, such as committing fraud against third parties in connection with the rights they will obtain (Vousinas, 2019). The indicators used to measure the collusion variable

in this study use the concepts of Apsari and Suhartini (2021), namely: Cooperate with friends, Coerce friends, Give and receive rewards, Keep fraud even though you know it is unethical behavior.

The data analysis technique used in this study is multiple linear regression analysis. Multiple linear regression testing is useful for knowing the effect of independent variables (pressure, opportunity, rationalization, capability, arrogance, and collusion) on the dependent variable (academic fraud behavior). The regression formula used is:

$$AF = \alpha + \beta_1 TK + \beta_2 KS + \beta_3 RA + \beta_4 KM + \beta_5 AR + \beta_5 KL + e_i \dots\dots\dots (2)$$

- Description:
- AF = Academic fraud behavior
- $\alpha$  = Constant value
- PS = Pressure
- OP = Opportunity
- RA = Rationalization
- CA = Capability
- AR = Arrogance
- CO = Collusion
- e = Error

### 3. RESULTS AND DISCUSSIONS

#### Instrument Test

Based on the results of the validity test conducted, show that all indicators used to measure the variables of pressure, opportunity, rationalization, capability, arrogance, collusion, and academic fraud behavior in this study show a significance value smaller than 0.05 and the Pearson Correlation is positive, so it can be concluded that all indicators used in this study are declared valid. Based on the reliability carried out, it shows that all question items from the six variables studied have shown a good level of reliability with a Cronbach Alpha value that is above 0.70. Thus it can be concluded that the research instrument is reliable and can be distributed to all research targets that have been determined in this study.

#### Descriptive Statistics

Table 1. Descriptive Statistics Results

	N	Minimum	Maximum	Mean	Std. Deviation
PS	155	8.00	20.00	17.8000	2.62456
OP	155	10.00	20.00	17.8129	2.26144
RA	155	5.00	20.00	16.3742	3.26363
CA	155	6.00	20.00	16.4452	3.07090
AR	155	4.00	20.00	15.0194	4.33570
CO	155	4.00	20.00	15.7806	3.68618
AF	155	22.00	30.00	27.8000	2.79238

#### Multiple Linear Regression Analysis

Table 2. Multiple Linear Regression Analysis Results

Model	Unstandardized B	Coefficients Std. Error	Standardized Coefficients Beta	t	Sig	Collinearity Statistics	
						Tolerance	VIF
Constant	0.135	0.114		1.181	0.239		
PS	0.057	0.062	0.059	0.915	0.362	0.204	4.903
OP	0.080	0.065	0.082	1.235	0.219	0.193	5.187
RA	0.182	0.083	0.182	2.194	0.030	0.123	8.126
CA	0.473	0.086	0.470	5.474	<0.001	0.115	8.681
AR	0.178	0.073	0.181	2.449	0.015	0.155	6.438
CO	-0.001	0.014	-0.002	-0.082	0.935	0.948	1.054

Based on the results of the analysis in Table 2, the regression equation is as follows:  
 $AF = 0.135 + 0.057PS + 0.080OP + 0.182RA + 0.473CA + 0.178AR - 0.001CO$

### Classical Assumption Test

Referring to the normality test using Kolmogorov-Smirnov statistics shows that Asym. Sig (2-tailed) 0.200 exceeds 0.05, this indicates that the data obtained is normally distributed. Referring to the multicollinearity test, if the VIF result  $< 10$  and the tolerance value  $> 0.10$ , the test results are declared multicollinearity-free, meaning that the regression model does not experience multicollinearity. Referring to the heteroscedasticity test carried out gives the idea that each variable has a significance value that exceeds 0.05, so it can be concluded that the regression model does not contain heteroscedasticity.

### Test Coefficient of determination (R)<sup>2</sup>

The test results show the coefficient of determination shown from the Adjusted R-Square value of 0.869 or 86.9%, which means that academic fraud behavior is influenced by pressure, opportunity, rationalization, capability, arrogance, and collusion. While the remaining 13.1% is influenced or predicted by other variables that are not in the model.

### F test

Based on the results of the F test, show that the significance value is smaller than the level of significant 0.05, namely 0.001. This proves that the variables of pressure, opportunity, rationalization, capability, arrogance, and collusion influence academic fraud behavior.

### Test t

- Based on the analysis results in Table 5.12, the partial hypothesis testing results are as follows:
- 1) Based on the results of the t-statistical test, the effect of Pressure (PS) on Academic fraud Behavior (AF) shows t count of 0.915 with a significance value of 0.362  $> 0.05$ , meaning that pressure does not affect academic fraud behavior, so H<sub>1</sub> is rejected.
  - 2) Based on the results of the t-statistical test, the effect of Opportunity (OP) on Academic Fraud Behavior (AF) shows t count of 1.235 with a significance value of 0.219  $> 0.05$ , meaning that opportunity does not affect academic fraud behavior, so H<sub>2</sub> is rejected.
  - 3) Based on the results of the t-statistical test, the effect of Rationalization (RA) on Academic fraud Behavior (AF) shows t count of 2.194 with a significance value of 0.030  $< 0.05$ , meaning that rationalization has a positive effect on academic fraud behavior, so H<sub>3</sub> is accepted.
  - 4) Based on the results of the t-statistical test, the effect of Capability (CA) on Academic fraud Behavior (AF) shows t count of 2.194 with a significance value of  $< 0.001 < 0.05$ , meaning that capability has a positive effect on academic fraud behavior, so H<sub>4</sub> is accepted.
  - 5) Based on the results of the t-statistical test, the effect of Arrogance (AR) on Academic fraud Behavior (AF) shows t count of 2.449 with a significance value of 0.015  $< 0.05$ , meaning that arrogance has a positive effect on academic fraud behavior, so H<sub>5</sub> is accepted.
  - 6) Based on the results of the t statistical test, the effect of Collusion (CO) on Academic fraud Behavior (AF) shows t count -0.082 with a significance value of 0.935  $> 0.05$ , meaning that collusion does not affect academic fraud behavior, so H<sub>6</sub> is rejected.

### The Effect of Pressure on Academic Fraud Behavior

The first hypothesis states that pressure has a positive effect on academic fraud behavior, while the test results show that the pressure variable does not affect academic fraud behavior, so H<sub>1</sub> is rejected. In this study, pressure does not affect academic fraud behavior. In other words, students do not feel the need to commit acts of academic fraud behavior (Titi, 2018). This is because students feel that lecture material is easy to understand, exam questions are easy to do, assignments are not too piling up, and the collection time is quite loose. They do not feel required to get good grades, there is no pressure from within themselves or the surrounding environment, and there is no necessity or

obligation that encourages them to commit academic fraud behavior. Therefore, the high and low pressure felt by students does not affect the occurrence of academic fraud behavior. The research results obtained are in line with the results of previous studies conducted by Oktarina (2021), Kusuma (2018), Handayani, et al (2021), Titi (2018), Nurjanah, et al (2021), Apsari and Suhartini (2021), Moorcy, et al (2021), and Sukowati (2022) which state that pressure does not affect academic fraud behavior.

### **The Effect of Opportunity on Academic Fraud Behavior**

The second hypothesis states that opportunity has a positive effect on academic fraud behavior, while the test results show that the opportunity variable does not affect academic fraud behavior, so H<sub>2</sub> is rejected. This shows that the presence or absence of opportunity does not cause students to commit or not commit academic fraud (Oktarina, 2021). It can be seen from this study that students do not feel that they have a combination of situations and conditions that allow them to commit academic fraud. This is because regulations related to academic fraud can impose quite severe sanctions, this also indicates that regulations related to academic fraud are running well. Strict exam supervisors and lecturers check every assignment given to students so that there is no opportunity for students to commit academic fraud (Fadersair and Subagyo, 2019). Therefore, the high and low opportunities perceived by students will not affect the occurrence of academic fraud behavior. The research results obtained are in line with the results of previous studies conducted by Fadersair and Subagyo (2019), Alfian and Rahayu (2021), Christiana, et al. (2021), Oktarina (2021), Saldina, et al. (2021), Agustin and Achyani (2022), Apsari and Suhartini (2021), Moorcy, et al (2021), Utami and Purnamasari (2021), Titi (2018), Novadiana, et al (2019), Sukowati (2022) which state that opportunity does not affect academic fraud behavior.

### **The Effect of Rationalization on Academic Fraud Behavior**

The third hypothesis states that rationalization has a positive effect on academic fraud behavior and the test results show that the rationalization variable has a positive effect on academic fraud behavior, so H<sub>3</sub> is accepted. In academic fraud, students often use rationalization when fraud so that they eliminate guilt and justify their behavior (Febriana, 2020). Students believe that the academic fraud they commit does not cause harm to any party, because their view is based on the belief that other people have also committed academic fraud. In this case, they feel that this behavior is more accepted or considered normal because it is considered the norm in their academic environment. Therefore, the higher the rationalization of students about academic fraud behavior, the higher the possibility of students committing academic fraud behavior. The research results obtained are in line with the results of previous studies conducted by Suryandari, et al. (2023), Christiana, et al. (2021), Dewi and Pertama (2020), Saldina, et al. (2021), Apsari and Suhartini (2021), Moorcy, et al (2021), Febriana (2020), Muhsin, et al (2018), Titi (2018), Nurjanah, et al (2021), Handayani, et al (2021), and Sukowati (2022) which state that rationalization has a positive effect on academic fraud behavior.

### **The Effect of Capability on Academic Fraud Behavior**

The fourth hypothesis states that capability has a positive effect on academic fraud behavior and the test results show that the capability variable has a positive effect on academic fraud behavior, so H<sub>4</sub> is accepted. Research shows that the capability to commit academic fraud behavior requires skills, where students have an awareness of the opportunity to commit academic fraud behavior and the ability to make it happen (Alfian and Rahayu, 2021). This ability can be achieved by utilizing electronic goods, having a special strategy, and being able to trick supervisors into a supporting element in developing the ability to commit academic fraud behavior. Therefore, the higher the ability of students to commit academic fraud, the higher the possibility of students to commit academic fraud behavior. The research results obtained are in line with the results of previous research conducted by Fadersair and Subagyo (2019), Alfian and Rahayu (2021), Christiana, et al. (2021), Dewi and Pertama (2020), Agustin and Achyani (2022), Apsari and Suhartini (2021), Moorcy, et al (2021), Febriana (2020), Muhsin,

et al (2018), Utami and Purnamasari (2021), Nurjanah, et al (2021), Handayani, et al (2021), Novadiana, et al (2019), and Sukowati (2022), which state that capability has a positive effect on academic fraud behavior.

### **The Effect of Arrogance on Academic Fraud Behavior**

The fifth hypothesis states that arrogance has a positive effect on academic fraud behavior and the test results show that the arrogance variable has a positive effect on academic fraud behavior, so H4 is accepted. Arrogance can be the main determinant in deciding whether an action is considered appropriate or inappropriate, so arrogant students may tend to underestimate or ignore norms that should guide ethical behavior (Alfian and Rahayu, 2021). Students are no longer afraid of the sanctions that will be received if they are involved in fraud. Students prioritize recognition from the surrounding environment as a form of assessment of their abilities and capacities. Students have the view that grades or Grade Point Average (GPA) are considered a very important factor in assessing the extent of their academic ability and potential. Therefore, the higher the arrogance of students to commit acts of academic fraud, the higher the possibility of students committing academic fraud behavior. The research results obtained are in line with the results of previous research conducted by Suryandari, et al (2023), Agustin and Achyani (2022) which state that arrogance has a positive effect on academic fraud behavior.

### **The Effect of Collusion on Academic Fraud Behavior**

The sixth hypothesis states that collusion has a positive effect on academic fraud behavior, while the test results show that the collusion variable does not affect academic fraud behavior, so H6 is rejected. This shows that working with friends, providing answers, and receiving and giving rewards are factors that can create collusion to commit fraud. The low ability to commit fraud makes the fraud planned by students unsuccessful. Whether or not there is support or assistance from other students, students can still fraud because of other supporting factors, such as opportunity or capability. Therefore, the high level of collusion felt by students will not affect the occurrence of academic fraud behavior. The research results obtained are in line with the results of previous research conducted by Suryandari, et al (2023), Moorcy, et al (2021), and Sukowati (2022) which both state that collusion does not affect academic fraud behavior

## **4. CONCLUSION**

The conclusion drawn from the analysis and discussion carried out is that rationalization, capability, and arrogance have a positive effect on academic fraud behavior. Meanwhile, pressure, opportunity, and collusion do not affect academic fraud behavior. The limitations of this study are in the implementation of this study in the form of an adjusted R-value of 0.869. This shows that the effect of pressure, opportunity, rationalization, capability, arrogance, and collusion in influencing academic fraud behavior is only 86.9% in this study. Based on the limitations of the study, future researchers who want to re-examine academic fraud behavior in students are advised to add new independent variables other than those already in this study.

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