



Academic fraud investigation using fraud diamond: Evidence from accounting students

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Article Info

Article history:

Received Jul 19, 2025

Revised Jul 29, 2025

Accepted Aug 8, 2025

Keywords:

Academic Fraud;
Accounting;
Diamond Fraud;
Madura;
University.

ABSTRACT

This study aims to investigate academic fraud committed by students using the fraud diamond. The elements of the fraud diamond, comprising pressure, opportunity, rationalization, and capability, are utilized to examine academic fraud perpetrated by accounting students. This study employed a quantitative method with a purposive sampling technique of 200 accounting students attending universities in Madura. The results show that each element of the fraud diamond — namely, pressure, opportunity, rationalization, and capability — has a significant positive influence on academic fraud. Simultaneously, all aspects of the fraud diamond have a significant positive influence on academic fraud. This study is expected to provide references for further research and suggestions for university academics, aiming to mitigate academic fraud.

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1. INTRODUCTION

Education is the most essential tool for producing superior human resources for the future. Higher education providers play a crucial role in producing graduates with sound scientific and practical knowledge, as well as an equally strong moral character (Maqfiroh et al., 2023). Good student achievement must be balanced with good moral character. Therefore, universities, as a means of scientific education, must also cultivate commendable moral character in their students (Simabur et al., 2023; Susanti et al., 2022).

The current dynamics of higher education are competing to produce graduates with scientific and practical knowledge who are highly competitive in the workforce (Ardiansyah et al., 2022). However, university academics sometimes neglect the more important character education (Astrina et al., 2022; Azzahra & Baridwan, 2024). Character education, which is often overlooked, includes integrity, honesty, and responsibility in the learning process for students. Therefore, graduates with advanced knowledge but lacking good moral character will create more serious problems in the future, especially when these students enter society later (Selviana & Irwansyah, 2023).

Students are less likely to practice honesty in the learning process because they are primarily focused on achieving good academic performance (Riantika & Arifuddin, 2023). Therefore, various methods are used to achieve good performance. As a result, students do anything to achieve this goal, one of which is by committing academic fraud (Bahri & Novita, 2024; Maqfiroh et al., 2023). Academic fraud, often committed by students, includes cheating or collaborating during exams

(Kusumayanti & Utama, 2024; Maqfiroh et al., 2023; Pratiwi & Munari, 2024). Other academic fraud can include asking friends for help with individual assignments from lecturers. Plagiarism is also an academic fraud committed by students in the learning process (Ardiansyah et al., 2022; Maqfiroh et al., 2023; Rahmat & Setiawan, 2024).

Academic fraud is an intentional act of fraud committed by the perpetrator, who violates applicable provisions or regulations to achieve personal or group interests (Gusti et al., 2024; Hidayah & Sholiqin, 2022). Academic fraud does not directly harm others; however, due to these unsportsmanlike actions, it causes unfair competition, allowing the perpetrator to gain an advantage by obtaining better results compared to others (Ambarsari et al., 2023). The fraud diamond is the factors that influence the occurrence of fraud. The four elements of the fraud diamond include pressure, opportunity, rationalization, and capability (Wolfe & Hermanson, 2004).

Accounting students are future accountants who must possess honesty, integrity, and strong moral values. Accountants who lack a foundation of moral character are more likely to engage in financial crime (Kusumayanti & Utama, 2024). Character education must be instilled in students from an early age to prevent deviant behaviour, including academic fraud. While these actions may not seem harmful to others (Astrina et al., 2022; Rahmawati & Astuti, 2024), academic fraud undermines good sportsmanship in learning and indirectly infringes upon the rights of others.

Students must be able to uphold ethical standards in their learning so that they will be better equipped when entering society. Committing academic fraud involves actions that justify any means to achieve desired academic outcomes, but violate the ethics of the learning process (Anugrah et al., 2024). This condition is a serious issue that requires proper attention and handling, as students who violate academic ethics may be more likely to commit other violations in the future (Kamilah et al., 2023; Sipayung & Aprilia, 2024). More severe fraud violations may be committed by academic fraud perpetrators in the future, such as financial and tax fraud in both the private and public sectors (Riskiyadi, 2021; Riskiyadi et al., 2021; Riskiyadi & Permatasari, 2025; Tarjo et al., 2021; Tarjo & Riskiyadi, 2022). Appropriate mitigation is needed to prevent academic fraud from becoming increasingly ingrained in the culture and increasingly difficult to prevent.

The urgency of this research in the context of national education lies in the fact that character education must be integrated with science and skills education (Simabur et al., 2023; Syifa et al., 2024). Students, as the nation's future generation, must possess strong integrity from an early age, including in their academic pursuits on campus. Therefore, national higher education policy should not only emphasize science and skills education but also provide good character education (Alfian et al., 2021; Azzahra & Baridwan, 2024). National education policy must ensure that higher education graduates possess good morals and strong scientific and technical skills.

Previous research on academic fraud has examined its influencing factors. Various studies have yielded mixed results. All elements of the fraud diamond influence academic fraud (Tiswiyanti & Herawaty, 2024). However, other studies (Bahri & Novita, 2024; Darmayanti et al., 2020; Febrina et al., 2022; Hidayah & Sholiqin, 2022; Leunufna et al., 2023; Syifa et al., 2024; Tanziyah & Akbar, 2022; Verdiana & Mudrikah, 2023; D. K. Wardani & Saputri, 2023) found that only some elements of the fraud diamond influence academic fraud, while others do not.

Different research subjects can yield different results. Factors other than the independent variables studied influence academic fraud (Sakti et al., 2020). Similar research conducted at universities in Madura also yielded mixed results. Research by Gautama et al. (2023) stated that all elements of the fraud diamond influence academic fraud. However, research by Affandi et al. (2022) and Alfian et al. (2021) suggests the opposite, stating that some elements of the fraud diamond influence academic fraud, while others do not. This discrepancy in research findings underscores the need for further investigation.

Based on the above description, this study will examine the effect of the fraud diamond on academic fraud. The difference from previous studies lies in the indicators used to measure the variables in this study. It also examines the direction of each variable's influence on academic fraud, as previous studies generally only examined the influence without examining the direction of the

variables. Furthermore, this study was applied to active accounting students studying at universities in Madura. It is hoped that the results of this study will serve as additional references for further research and inform methods for mitigating academic fraud in universities.

2. RESEARCH METHOD

This study employs descriptive quantitative research, which describes events that are currently occurring or have occurred in the past. This study examines the relationship between the independent variables of the fraud diamond — specifically, pressure, opportunity, rationalization, and ability — and the dependent variable of academic fraud committed by accounting students. It also examines whether the variable of spirituality can moderate the relationship between these independent variables and the dependent variable.

The population of this study consisted of all undergraduate accounting students, and the sample used in the study included accounting students from higher education institutions in Madura. The sampling technique used in this study was purposive sampling, which determines the research sample based on predetermined criteria. The sample must consist of active students studying in an accounting program at a state or private university in the Madura region.

Table 1. Research Sample

No	Description	Quantity
1	Active undergraduate accounting students studying in Madura who completed the research questionnaire	203
2	Students who completed the questionnaire but did not meet the criteria for this study	(3)
Total Sample		200

Source: Research data

A conceptual framework is a concept that states the relationships between the variables tested in this study. The relationship between the independent and dependent variables is established based on the hypotheses formulated by the researcher. The following is the conceptual framework used in this study:

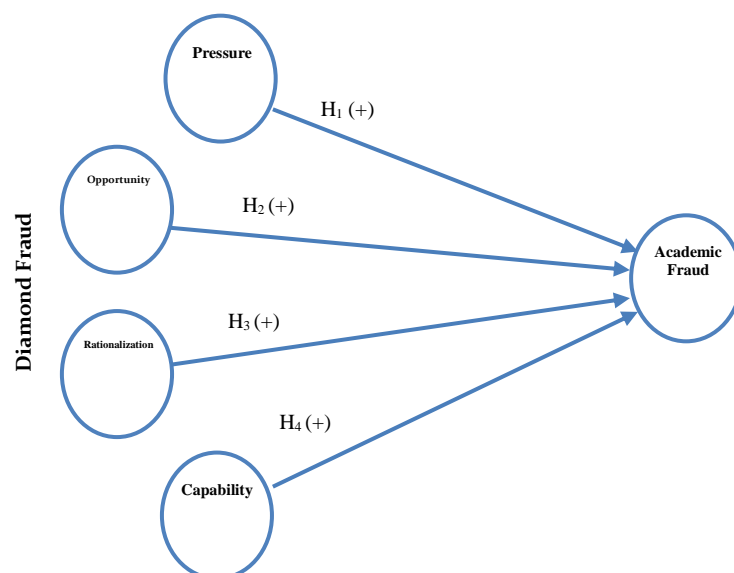


Figure 1. Research Conceptual Framework

Based on the conceptual framework as shown in Figure 1 above, the hypotheses developed in this study are:

H₁: Pressure has a significant positive impact on academic fraud

H2: Opportunity has a significant positive impact on academic fraud

H3: Rationalization has significant positive impact on academic fraud

H4: Capability has a significant positive impact on academic fraud.

To test the hypothesis, each variable was measured using a questionnaire with a 5-point Likert scale. Data analysis was then performed using SPSS, testing for validity and reliability, multicollinearity, heteroscedasticity, and residual normality, as well as multiple linear regression to interpret the research results.

3. RESULTS AND DISCUSSIONS

Results

Based on the data collected, the following are the characteristics of the respondents processed in this study.

Table 2. Respondent Characteristics

Respondent Profile	Criteria	Quantity	Percentage (%)
Gender	Male	77	35.00
	Female	143	65.00
Age	17-18	1	0.45
	19-20	143	65.00
	21-22	68	30.91
	23-24	8	3.64

Source: Research data

Based on the table, the characteristics of the respondents consisted of 35.00% male and 65.00% female. Based on the age group, the highest number of respondents was 19-20 years old (65.00%), while the lowest age group was 17-18 years old (0.45%).

Based on the test results using SPSS, the data validity test yielded a Significant Result. (2-tailed) value greater than 0.05 for each indicator in the research variable, so that the data was declared valid. Furthermore, the data reliability test yielded a Cronbach's Alpha value of 0.936, which is greater than 0.6, indicating that the data is reliable. Based on the results of the residual normality test, the Asymp. Sig. (2-tailed), A value of 0.200 was obtained, which is greater than 0.05, so the data was declared normal. The next test is the multicollinearity test; the results obtained are as in the following table:

Table 3. Data Multicollinearity Testing

Variables	Tolerance	VIF
Pressure (PRS)	0.766	1.306
Opportunity (OPT)	0.523	1.865
Rationalization (RTZ)	0.325	3.080
Capability (CPL)	0.432	2.313

Source: Data processed using SPSS

Based on the table, all independent variables do not experience multicollinearity, as evidenced by the Tolerance value $> 0,1$ and the VIF value < 10 for each independent variable. The tolerance and VIP values are inverse values, where $VIP = 1/Tolerance$. The greater the tolerance value is from 0.1, the less multicollinearity occurs, and the smaller the VIF value is from 10, the less multicollinearity occurs. Based on Table 4, the rationalisation variable stands out in terms of its value compared to other independent variables, as it has the lowest tolerance value among them and the highest VIF value. The Tolerance value of the rationalisation variable is 0.325 (greater than 0.1), and the VIF value is 3.080 (smaller than 10), indicating that there is no multicollinearity in the rationalisation variable. Therefore, there is no multicollinearity for all independent variables in this study.

Next, a heteroscedasticity test was conducted before proceeding with the multiple linear regression analysis. In this study, the Glesjer test was used to determine the presence of

heteroscedasticity in the data to be analyzed. The following are the results of the heteroscedasticity test using the Glesjer test:

Table 4. Data Heteroscedasticity Testing

Variables	t	Sig.
Constant	2.184	0.030
Pressure (PRS)	1.953	0.052
Opportunity (OPT)	0.842	0.401
Rationalization (RTZ)	-1.722	0.086
Capability (CPL)	-0.067	0.509

Source: Data processed using SPSS

Based on Table 4, the significance value for each independent variable is greater than 0.05, indicating that there is no heteroscedasticity in the analyzed data.

Since all the requirements for classical assumption testing have been met, multiple linear regression testing can be conducted to determine the effect of the independent variables on the dependent variable, both simultaneously and partially.

Table 5. Multiple Linear Regression Testing

Variables	Unstand. Coeff	Unstand. Coeff	Stand. Coeff.	t	Sig.
	B	Std. Error	Beta		
Constant	-0.740	0.951		-0.779	0.437
Pressure (PRS)	0.086	0.040	0.108	2.169	0.031
Opportunity (OPT)	0.177	0.039	0.270	4.531	0.000
Rationalization (RTZ)	0.158	0.053	0.228	2.985	0.003
Capability (CPL)	0.180	0.038	0.315	4.754	0.000

Source: Data processed using SPSS

Based on the Table 5, the coefficients are $\beta_1 = 0.086$, $\beta_2 = 0.177$, $\beta_3 = 0.158$, and $\beta_4 = 0.180$, with a constant $\alpha = -0.740$. Therefore, the multiple linear regression equation for this study is:

$$AFR = -0.740 + 0.086PRS + 0.177OPT + 0.158RTZ + 0.180CPL + \varepsilon$$

The coefficient value for each independent variable is positive, so that if the value of each independent variable PRS, OPT, RTZ, and CPL increases, the value of the dependent variable academic fraud (AFR) also increases according to the coefficient value of each independent variable. The significance value for each variable is less than 0.05, which states that partially the pressure variable has a significant effect on academic fraud, the opportunity variable also has a significant effect on the academic fraud variable, the rationalization variable is having a significant impact on academic fraud, and capability also has a significant effect on academic fraud.

The significance value of the ANOVA test is 0.000, which is smaller than 0.05, indicating that all independent variables, namely elements of the fraud diamond, have a significant effect on academic fraud simultaneously. The R-squared (R^2) value is 0.591, indicating that the independent variables in this study account for 59.1% of the impact in academic fraud; the remaining 40.9% is attributed to other variables. Because the value of each independent variable coefficient of diamond fraud is positive and the significance for each variable is less than 0.05, both partially and simultaneously, all hypotheses in this study are accepted.

Discussions

Based on the results mentioned above, hypothesis H₁ is accepted, stating that pressure has a significant positive effect on academic fraud. Students under pressure to achieve good grades and academic achievement will strive to achieve these goals, even through inappropriate means. This pressure can come from parents or the surrounding environment. Parents who require their children to excel, as well as those in an environment with high academic competition, will exert psychological pressure on students to commit academic fraud.

This condition aligns with the fraud diamond, which states that pressure is one of the elements that can cause fraud. The results of this study are in line with the results of research conducted by (Arjuni et al., 2022; Azzahra & Baridwan, 2024; Gusti et al., 2024; Kamilah et al., 2023; Leunufna et al., 2023; Riantika & Arifuddin, 2023; Selviana & Irwansyah, 2023; Susanti et al., 2022; Tanziyah & Akbar, 2022; Verdiana & Mudrikah, 2023; P. Wardani et al., 2024; Widiartiningsih & Mutmainah, 2025), and contradict the results of research by (Darmayanti et al., 2020; Fonyy S & Hastuti, 2024) which stated that pressure does not affect academic fraud.

Furthermore, hypothesis H₂ was also accepted, stating that opportunity has a significant positive effect on academic fraud. The opportunity for academic fraud by students arises from the freedom they have to cheat during exams or assignments. Lack of supervision by lecturers can create opportunities for students to commit academic fraud. Although students experience high pressure to cheat, if the opportunity is never made, academic fraud will not occur.

This phenomenon aligns with the fraud diamond, indicating that the opportunity aspect aligns with the occurrence of fraud. This research supports research by (Arjuni et al., 2022; Azzahra & Baridwan, 2024; Darmayanti et al., 2020; Kamilah et al., 2023; Riantika & Arifuddin, 2023; Susanti et al., 2022; Tanziyah & Akbar, 2022; P. Wardani et al., 2024), which states that opportunity has a significant positive effect on academic fraud. However, this research contradicts the results of studies by (Azzahra & Baridwan, 2024; Gusti et al., 2024; Leunufna et al., 2023), which suggest that pressure does not affect academic fraud.

Hypothesis H₃ was accepted, stating that justification has a significant positive effect on academic fraud. Perpetrators of academic fraud believe that their actions are not wrong because they are commonplace and aim for something better, namely, to please their parents. Perpetrators of academic fraud often believe that their actions do not harm others, so they do not perceive them as problematic, even if they are committed.

Justification is the next factor that makes up the fraud diamond. Justification underlies the perpetrator's belief that their actions are normal and commonplace. The findings of this study align with previous research (Arjuni et al., 2022; Azzahra & Baridwan, 2024; Darmayanti et al., 2020; Gusti et al., 2024; Kamilah et al., 2023; Riantika & Arifuddin, 2023; Susanti et al., 2022; Tanziyah & Akbar, 2022; P. Wardani et al., 2024), which found that justification has a significant positive effect on the occurrence of academic fraud. However, this study contradicts the research results of (Fonyy S & Hastuti, 2024; Hidayah & Sholiqin, 2022; Leunufna et al., 2023; Selviana & Irwansyah, 2023; Verdiana & Mudrikah, 2023), which state that justification does not affect academic fraud.

The analysis results indicate that H₄ is accepted, meaning that ability has a significant positive effect on academic fraud. Ability is a crucial aspect for academic fraud perpetrators. The perpetrator must be capable of committing academic fraud; otherwise, academic fraud will not occur. The perpetrator must be able to control himself and conceal his actions, making it appear as if nothing has happened, despite the occurrence of academic fraud.

Based on the fraud diamond, opportunity is a factor influencing the occurrence of fraud. If the perpetrator's ability to commit fraud increases, the likelihood of fraud will increase. This study supports previous research from (Arjuni et al., 2022; Azzahra & Baridwan, 2024; Darmayanti et al., 2020; Fonyy S & Hastuti, 2024; Hidayah & Sholiqin, 2022; Riantika & Arifuddin, 2023; Selviana & Irwansyah, 2023; Wardani et al., 2024; Widiartiningsih & Mutmainah, 2025), which stated that the perpetrator's ability has a significant positive effect on academic fraud. However, the results of this study contradict those of research by Gusti et al. (2024), Leunufna et al. (2023), Tanziyah & Akbar (2022), and Verdiana & Mudrikah (2023), which suggest that ability does not affect academic fraud.

Based on the above description, it was found that all elements of the fraud diamond—pressure, opportunity, rationalization, and capability—have a significant positive effect on academic fraud, both partially and simultaneously. An increase in the fraud diamond also leads to a rise in academic fraud. Thus, the results of this study confirm the fraud diamond theory, which posits that the fraud diamond is a cause of academic fraud.

4. CONCLUSION

The research results indicate that the fraud diamond, comprising pressure, opportunity, rationalization, and capability, has a significant positive impact on the occurrence of academic fraud. Each element of the fraud diamond has a significant positive influence on academic fraud. Simultaneously, all aspects of the fraud diamond also have a significant positive influence on academic fraud. Thus, the fraud diamond increases the occurrence of academic fraud among accounting students in Madura.

This research is limited to investigating the diamond fraud, specifically academic fraud occurring among accounting students. Academic fraud also occurs in other academic communities and requires further investigation. Other causal factors also require further investigation. Research using moderating or mediating variables is also an option for future studies. Student spirituality and university organisational culture could be moderating variables in future research. Intention to commit academic fraud and greed for academic achievement could be mediating variables for academic fraud in future research.

The results of this study can serve as recommendations for the academic community in developing appropriate policies and mitigation measures to prevent academic fraud. Academic fraud is a complex issue that requires a strong commitment from all elements of the educational community to continuously mitigate it. Preventive measures must also be constantly optimized to curb the growth of academic fraud. Practical implications that universities can implement to reduce the occurrence of academic fraud by formulating campus policies that prohibit students from carrying out indicators of diamond fraud.

ACKNOWLEDGEMENTS

Thanks are extended to all parties who have contributed to the implementation of this research, especially to the leaders of universities in Madura who granted permission for this research to be conducted.

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