

Academic Fraud Behavior of Accounting Students: Dimensions of Fraud Hexagon Theory

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ABSTRACT

The purpose of this research is to show the fraud hexagon theory perspective on the occurrence of academic fraud for accounting students. The independent variable in this research is pressure, opportunities, rationalization, capability, arrogance, and collusion, while the dependent variable is academic fraud. This research uses primary data from online questionnaires and obtained as many as 109 respondents who filled it out. The sample of this research uses accounting students' classes in 2018 and 2019 who are registered at the University of Hayam Wuruk Perbanas. This research used multiple linear regression. The results of this study indicate that opportunities, capability, and collusion have a positive effect, while pressure, rationalization, and arrogance have no impact on the occurrence of academic fraud.

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ABSTRAK

Tujuan penelitian ini adalah untuk menguji perspektif fraud hexagon theory terhadap terjadinya kecurangan akademik pada mahasiswa akuntansi. Variabel independen yang digunakan dalam penelitian ini adalah tekanan, kesempatan, rasionalisasi, kemampuan, arogansi dan kolusi, sedangkan variabel dependen yang digunakan adalah kecurangan akademik. Penelitian ini adalah penelitian yang menggunakan data primer yang diperoleh dengan menggunakan media kuesioner secara online, dengan jumlah responden sebanyak 109 mahasiswa. Penelitian ini menggunakan metode purposive sampling untuk memperoleh sampel dengan kriteria yang telah ditentukan yaitu mahasiswa aktif angkatan 2018 dan 2019 jurusan sarjana akuntansi yang terdaftar di Universitas Hayam Wuruk Perbanas. Alat uji yang digunakan pada penelitian ini adalah analisis regresi berganda. Hasil penelitian menunjukkan bahwa kesempatan, kemampuan, dan kolusi berpengaruh positif terhadap terjadinya kecurangan akademik, sedangkan tekanan, rasionalisasi dan arogansi tidak berpengaruh terhadap terjadinya kecurangan akademik.

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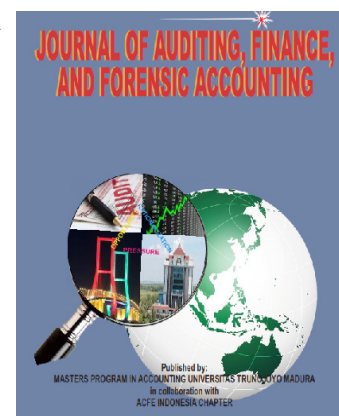
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Keyword:

Academic fraud, Capability, Collusion, Opportunities



1. INTRODUCTION

Based on a survey of fraud in Indonesia in 2019, fraud that occurred in Indonesia reached 239 cases consisting of 167 cases of corruption, 50 cases of misuse of assets, and 22 cases of fraudulent financial statements. The total losses from all these fraud cases reached 873.43 billion Rupiah, around 38.5% of cases with total losses of more than 1 billion Rupiah (ACFE Indonesia Chapter, 2019). The results of this fraud survey show that fraud in Indonesia is still quite common and results in significant losses. If this is allowed to continue, the State will experience substantial losses. Therefore, the State will not be able to provide welfare to the community in accordance with the ideals of the State as stipulated in the law. Thus, fraud must be minimized and even eliminated from everyone’s behavior.

One way to do this is to introduce and provide earlier knowledge about the understanding and adverse effects of fraud through education. The lack of understanding regarding fraud is evident from the results of the Indonesian fraud survey in 2019 conducted by the ACFE Indonesia Chapter in Figure 1, which shows that as much as 5% of fraud occurs due to the lack of anti-fraud education for employees.



Source: Indonesia Fraud Survey – 2019

Figure 1. Control Weaknesses that Lead to Fraud

As an initial understanding of cheating, a sense of cheating can be given regarding academic cheating that is most likely to occur in education. A definition of academic cheating can be provided through the habituation of ethical behaviors and conditioning of the academic atmosphere, which can provide learning to students that academic cheating should not be carried out. If it continues, there will be sanctions that will be received for acts of academic fraud that have been committed (Oktarina, 2021). One form of academic fraud that often occurs in Indonesia is plagiarism. Based on existing study data, plagiarism cases committed by students in Indonesia until 2021 have reached 94% (Salbiah, 2021). According to Harkristuti Harkrisnowo, Chairman of the Council of Professors

at the Universitas Indonesia, plagiarism occurs a lot at the tertiary level and is still considered a non-serious problem, even the perpetrators are still given compassion (Gunadha & Ardiansyah, 2021).

Hexagon fraud theory states that fraud is caused by six factors: pressure, opportunity, rationalization, capability, arrogance, and collusion (Vousinas, 2019). Pressure is a condition, both internal and external, that forces someone to take an action which in this case is fraud. There is tremendous pressure to make someone do something right or wrong to fulfill what is desired. The pressure referred to in this study includes pressure related to a desire to obtain convenience in understanding material and questions in tough exams, pressure to get a high-grade point, pressure from parents to obtain a high point, and pressure competition to obtain more points from other friends. Therefore, the greater the pressure, the greater a person commits an act of fraud, which in this case is academic fraud. This is in line with research from Christiana & Kristiani (2021), Suryandari & Pratama (2021), Arjuni et al. (2022), and Subagyo & Fadersair (2019) which states that pressure influences the occurrence of academic cheating. In contrast to research from Apsari & Suhartini (2021) and Oktarina (2021), which state that pressure does not affect the occurrence of academic cheating.

Opportunity is an opportunity that exists to take action to achieve what is desired, whether the action is right or wrong. The opportunity referred to here is the opportunity for students to commit academic fraud, namely the lack of strict supervision, the lecturer does not give severe punishment when students commit plagiarism or fraud academic other, the lecturer does not seriously correct student assignments one by one, and there is an internet technology that makes it easier for a student to copy and paste. Therefore, the greater the opportunities that exist, the greater the number of students who commit acts of academic cheating. This is to the results of research from Arjuni et al. (2022), who stated that opportunity take effect to happen fraud academics, while research from Apsari & Suhartini (2021), Christiana & Kristiani (2021), Suryandari & Pratama (2021), Oktarina (2021) and Subagyo & Fadersair (2019) state that opportunities do not affect the occurrence of academic cheating.

Rationalization is the justification given by someone for what is done, whether it is a right or wrong action, which has been done by many other people first and is considered natural. The rationalization referred to in this case is committing academic fraud because other friends also do it. Plagiarism thinking is a natural thing. There is a thought that cheating does not harm other people, and there is fraud academic form solidarity. The existence of this results in the more significant the rationalization, the greater the possibility of students committing academic fraud. This is following research from Arjuni et al. (2022), Christiana & Kristiani (2021), and Suryandari & Pratama (2021) stated that rationalization affected academic cheating, while research from

Oktarina (2021) and Subagyo & Fadersair (2019) stated that rationalization does not affect the occurrence of academic cheating.

Capability is a person's expertise in doing something. The capability referred to in this case is the capability to suppress guilt after cheating, have a sense of trust and self-moment to do cheating, capability to think method to do cheating, and capability to slip goods electronic as a tool to commit fraud during an exam. The existence of this makes the possibility of students committing academic fraud when learning online even greater because extraordinary abilities support it. This is in line with research from Arjuni et al. (2022), Christiana & Kristiani (2021), and Suryandari & Pratama (2021), which state that capability influences the occurrence of academic cheating, while a study from Oktarina (2021) states that capability no take effect to happening fraud academic.

Arrogance is an attitude of arrogance that exists in a person. The arrogance referred to in this case includes feelings of pride moment working on duty or the exam, not being afraid will the sanctions imposed, no care price self or integrity, the necessity of confession of self, is feeling that have more skills to do cheating, and always said yes, all thing to others. Based on research from Arjuni et al. (2022), Apsari & Suhartini (2021), and Suryandari & Pratama (2021) state that arrogance influences the occurrence of academic cheating. In contrast to research from Christiana & Kristiani (2021), which states that arrogance has no effect on the occurrence of academic cheating.

Collusion is cooperation with other people to achieve what is desired. Collusion, in this case, is working the same moment test and doing a task. The higher the collusion, the greater the possibility of students committing academic fraud. This follows research from Apsari & Suhartini (2021), which states that collusion affects academic fraud, while Suryandari & Pratama (2021) states that collusion does not affect academic fraud.

This study aims to test and analyze whether there is an influence from the six dimensions of fraud hexagon theory on academic fraud. This research is expected to contribute to educational institutions, especially at the tertiary level, to start getting used to instilling a culture of not cheating. Universities can also focus on this problem by providing sanctions ranging from mild to severe for academic fraud committed by students.

2. LITERATURE REVIEW AND HYPHOTESIS DEVELOPMENT

The theory of fraud was first put forward by Cressey (1953), where Cressey stated that fraud could occur due to three factors, namely pressure, opportunity, and rationalization. The pressure in question is the urge that causes a person to cheat from within or outside the person. Opportunity is an opportunity that exists that causes someone to cheat. Rationalization justifies an action that exists because other people also do it, which has become natural (Cressey, 1953).

In 2004, the fraud theory developed into the diamond fraud

theory. The diamond fraud theory was introduced by Wolfe & Hermanson (2004). Fraud can occur not only influenced by the three factors in the fraud triangle theory but increased to four factors with additional factors, namely capabilities. Capabilities or abilities are the personal characteristics and abilities of a person who has a significant role in making it possible to commit an act of fraud (Wolfe & Hermanson, 2004).

The next fraud theory is the Pentagon fraud theory by Marks (2012). Fraud can occur not only influenced by the four factors of the diamond fraud theory but there is the addition of one more influencing factor, namely arrogance or ego. Arrogance or ego is an attitude of superiority over one's rights, and feels that internal controls or company policies do not apply to oneself (Marks, 2012).

The pentagon fraud theory developed into the hexagon fraud theory proposed by Vousinas (2019). The occurrence of fraud is influenced not only by the five factors in the Pentagon fraud theory but by the addition of a factor, namely collusion. Collusion refers to a compact agreement or cooperation between two or more people with some unsavory purpose to commit fraud or deceive third parties. Parties involved in collusion can be employees within an organization, a group of individuals spanning several organizations and jurisdictions, or dedicated members of a criminal organization or collective. Fraud is more challenging to minimize with collusion between employees or between employees and external parties (Vousinas, 2019).

The pressure referred to in this study includes pressure related to the desire to reduce tuition fees, pressure to postpone work, pressure to obtain grades that are on par with other friends, and pressure related to obtaining a high GPA. Therefore, the greater the pressure, the greater a person commits an act of fraud, which in this case is academic fraud. This is supported by fraud theories ranging from the triangle fraud theory, diamond fraud theory, and Pentagon fraud theory to the hexagon fraud theory, which states that pressure is one of the factors that cause a person to commit fraud, either internal pressure or external pressure. This is in line with research from Malgwi & Rakovski (2009), Guo (2011), Bujaki et al. (2019), White (2021), Cheliatsidou et al. (2023), (Djaelani et al. (2022), Muhammad et al. (2021), Ligi & Trasberg (2014), Al Serhan et al. (2022), Arjuni et al. (2022), Christiana & Kristiani (2021), Suryandari & Pratama (2021) and Subagyo & Fadersair (2019) which states that pressure influences the occurrence of academic fraud.

H1: Pressure influences the occurrence of academic fraud

Opportunity is an opportunity that exists to take action to achieve what is desired, whether the action is right or wrong. The opportunities referred to here are opportunities for students to commit academic fraud, namely lecturers who do not check for plagiarism, lecturers who do not trace or follow up on cheating during exams, and the lack of strict sanctions when committing academic fraud. Therefore, the greater the opportunities, the

greater the number of students committing academic fraud. This is supported by the fraud triangle theory, fraud diamond theory, fraud pentagon theory, and fraud hexagon theory which states that a person will tend to commit fraud when opportunities are created or come from the external environment. This follows the results of research from Bujaki et al. (2019), White (2021), Cheliatsidou et al. (2023), Muhammad et al. (2021), Al Serhan et al. (2022), and Arjuni et al. (2022) which states that opportunity influences the occurrence of academic fraud.

H2: Opportunity influences the occurrence of academic fraud

Rationalization is the justification given by someone for what is done, whether it is a right or wrong action, which has been done by many other people first and is considered natural. In this case, the rationalization is committing academic fraud because other friends also do it, working with friends during exams and thinking that cheating does not harm anyone. The existence of this results in the greater the rationalization, the greater the possibility of students committing academic fraud. This is supported by the fraud triangle theory, fraud diamond theory, fraud pentagon theory, and fraud hexagon theory which states that a person can commit fraud when someone thinks that committing fraud is a common thing. This is following research from Bicer (2020), White (2021), Cheliatsidou et al. (2023), Djaelani et al. (2022), Oliveira et al. (2022), Oliveira et al. (2020), Al Serhan et al. (2022), Arjuni et al. (2022), Christiana & Kristiani (2021), Suryandari & Pratama (2021) and Subagyo & Fadersair (2019) who stated that rationalization has an effect on academic fraud.

H3: Rationalization influences the occurrence of academic fraud

Capability is a person's expertise in doing something. The abilities referred to in this case are the ability to plan for cheating, the ability to force co-workers to commit fraud, the ability to act dishonestly, and the ability to be calm when committing fraud. The existence of this makes the possibility of students committing academic fraud because great abilities support it. This is also supported by the fraud diamond theory, fraud pentagon theory, and fraud hexagon theory which states that fraud can occur if someone can commit such fraud. This is in line with research from Djaelani et al. (2022), Oliveira et al. (2022), Al Serhan et al. (2022), Arjuni et al. (2022), Christiana & Kristiani (2021), Suryandari & Pratama (2021) and Subagyo & Fadersair (2019) which state that ability influences the occurrence of academic fraud.

H4: Capability influences the occurrence of academic fraud

Arrogance is an attitude of arrogance that exists in a person. The arrogance referred to in this case includes a feeling that they think that academic rules do not apply to them, fear of reputational degradation, feelings of being able to outsmart academic rules, and feeling that fate is determined by oneself. The greater the arrogance

of a student, the greater the possibility of the student committing academic fraud. This is in accordance with the fraud pentagon theory and fraud hexagon theory, which states that a person's arrogance can cause that person to feel significant and immune to the law, so committing fraud is easy. This is in line with the results of research from Arjuni et al. (2022), Apsari & Suhartini (2021), Suryandari & Pratama (2021), and Subagyo & Fadairsair (2019), which state that arrogance influences the occurrence of academic fraud.

H5: Arrogance influences the occurrence of academic fraud

Collusion is cooperation with other people to achieve what is desired. In this case, collusion includes friends in the same class, friends from different classes, friends who are used to committing academic fraud, seniors, and family in terms of committing and covering it up. The higher the collusion, the greater the possibility of students committing academic fraud. This is supported by the fraud hexagon theory, which states that cooperation between friends or family to cover up something terrible becomes someone's support for committing fraud. This is in accordance with research from Nahar (2018) and Apsari & Suhartini (2021), which state that collusion has an effect on the occurrence of academic fraud.

H6: Collusion influences the occurrence of academic fraud

3. RESEARCH METHODS

This research is quantitative. This study is hypothesis testing research that aims to test hypotheses and explain phenomena in the form of relationships between variables that exist in the study, namely academic fraud variables as dependent variables and elements in the Hexagon fraud, namely pressure, opportunities, rationalization, capability, arrogance, and collusion as variables independent and religiosity as a moderation variable. This study uses primary data. The object of research in this study was accounting students at Hayam Wuruk Perbanas University, where the data was obtained through the distribution of questionnaires online.

The variable used in this study is academic fraud as a dependent variable. The Hexagon fraud variable consists of pressure, opportunity, rationalization, capability, arrogance, and collusion as independent variables. The following table 1 contains a summary of the variables used and the list of questions that will be submitted in the questionnaire:

Table 1. Research Variable

VARIABLE	NO.	QUESTION ITEM
Academic Fraud (Y)	1	I often give cheat sheets to friends during exams and vice versa.
	2	I often copy my friend's assignments.
	3	I often quote either from the internet or books without citing sources.
	4	I often cheat in various ways during exams, including making small cheat sheets.
	5	I often help friends with cheating, such as through cooperation.
	6	When working on group assignments, they often take names and commit fraud by transacting in completing both group and individual tasks.
	7	I often leave my friends absent for not attending class.
	8	I often for leaked questions from other classes
Pressure (X1)	1	I did not understand the material and the difficulty of the exam questions, so I committed academic cheating.
	2	For me, GPA is significant.
	3	My parents demanded that I always get high marks.
	4	I feel that there is competition with friends to get high scores
Opportunities (X2)	1	I felt that the supervisor did not provide strict supervision during the exam.
	2	Lecturers never give severe punishment to students who commit plagiarism or other academic fraud.
	3	I did plagiarism because the lecturer did not correct them one by one.
	4	Internet technology makes it easy for me to copy and paste without mentioning the source
Rationalization (X3)	1	I committed academic cheating because many of my friends also did it
	2	I cheated like plagiarism is a natural thing.
	3	For me, academic cheating doesn't harm other people.
	4	I commit academic cheating because it is a common thing and a form of solidarity.
Capability (X4)	1	I can suppress feelings of guilt or even not feel guilty after committing academic cheating.
	2	I have confidence when committing academic fraud.
	3	I can think of ways to commit academic cheating given the opportunity and have a specific strategy.
	4	I am good at tucking in and using electronics during exams

VARIABLE	NO.	QUESTION ITEM
Arrogance (X5)	1	I can do challenging assignments or exams without help from others and without cheating.
	2	I am not afraid of the sanctions that I will get if I am caught cheating.
	3	I don't care about self-esteem or integrity to commit academic cheating; the most important thing is getting high marks.
	4	I cheated academically in order to get high marks and gain recognition from friends and professors.
	5	I feel better than other people with the skills I have, so I dare to cheat
	6	I always say "Yes, you can" to other people, even for tasks that I may not necessarily be able to do
Collusion (X6)	1	I managed to influence my friends to work together on exams or work on assignments and took absences.
	2	I force my friends to give cheat sheets during exams or when there is an assignment.
	3	I still commit cheating, such as cooperating in exams, despite knowing that it is unethical behavior
	4	I feel normal when I assign group assignments to other group members without participating in the work.
	5	For me, it is easier to get ahead by going through shortcuts.
	6	I have received rewards from my friends for helping with assignments and vice versa.

Source: Apsari & Suhartini (2021)

Measurement in this study uses a Likert scale with the assumption that it aims to measure a person's assessment of a particular object. In general, the respondent's assessment consists of five options as follows:

Table 2. Interval Class

Value	Categories	Interval
1	Sangat Tidak Setuju (STS)	$1,00 \leq X \leq 1,80$
2	Tidak Setuju (TS)	$1,80 \leq X \leq 2,60$
3	Netral (N)	$2,60 \leq X \leq 3,40$
4	Setuju (S)	$3,40 \leq X \leq 4,20$
5	Sangat Setuju (SS)	$4,20 \leq X \leq 5,00$

Source: Processed Data (2023)

The sampling technique used in this study was to use a purposive sampling data collection method with the following criteria:

1. Undergraduate accounting students, faculty of economics and business, University of Hayam Wuruk Perbanas class of 2018 and 2019.

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2. Undergraduate accounting students, faculty of economics and business, University of Hayam Wuruk Perbanas, who have taken courses in behavioral accounting, business ethics, and the accountant profession, fraud audit, or at least have taken or are currently taking one of these courses.

The minimum size in this research sample is calculated using the Slovin formula:

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

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Description:

n = Sample size/number of respondents

N = Population size

e = Percentage of accuracy of sampling error

The sample size is determined with an allowance for the inaccuracy of 10% or 0,1, so using the Slovin formula, the sample calculation is obtained as follows:

$$n = \frac{385}{1 + 385(0,1)^2}$$
$$n = 79,381$$

So, the sample used in this study is at least 79 accounting students at the University of Hayam Wuruk Perbanas. The data collection technique that will be used in this study is to distribute questionnaires through Google Forms. Researchers used multiple regression data analysis techniques using SPSS 16.

4. RESULTS AND DISCUSSION

The number of respondents in this study was 109, with details of 20 respondents coming from the 2018 class and 89 from the 2019 class. Based on the courses that have been or are being taken, the respondents are divided into five respondents who have taken or are taking the Behavioral Accounting course, 22 respondents have taken or are currently taking the Business Ethics & Accounting Profession course, 1 respondent has or is taking the Behavioral Accounting and Fraud Auditing course, 71 respondents who have taken or are taking the Business Ethics & Accounting Profession and Behavioral Accounting courses, 2 respondents who have taken or are taking the Business Ethics & Accounting Profession and Fraud Auditing courses, and 8 respondents have or are currently taking the Business Ethics & Accounting Profession course, Behavioral Accounting and Fraud Auditing.

Based on their gender, respondents were divided into 38 respondents who were male, and 71 respondents were female. Based on the grade point average, this study's respondents had a GPA of 3,51-4,00 for 75 people, 2,51-3,00 for 33 people, and one person had a GPA of 2,51-3,00. Filled data from these respondents

were included in the validity and reliability test, resulting in all questions being valid and reliable. After validity and reliability were performed, multiple linear regression analysis was performed. The following result of multiple linear regression analysis is presented in table 3:

Table 3. Multiple Regression Result

F Test			
Sig. Value	0,000		
R ² Test			
Adjusted R-Square Value	77,5%		
T Test			
Model	Unstandardized Coefficients		Sig.
	β	Std. Error	
(Constant)	4,682	1,643	,005
Pressure	,138	,101	,173
Opportunity	,307	,116	,010
Rationalization	,153	,145	,292
Capability	,571	,158	,000
Arrogance	-,090	,101	,377
Collusion	,309	,101	,003

Source: Processed Data (2023)

Table 3 shows that the significant number is 0,000, which means less than 0,05, which means that this study model is declared fit and can be used. The following is the model used in this study, namely:

$$Y = 4,682 + 0,138X_1 + 0,307X_2 + 0,153X_3 + 0,571X_4 - 0,09X_5 + 0,309X_6 + e$$

Description:

- Y = Academic fraud
- X1 = Pressure
- X2 = Opportunity
- X3 = Rationalization
- X4 = Capability
- X5 = Arrogances
- X6 = Collusion

The result shown in table 3 above show an R2 rate of 77,5%. This shows that pressure, opportunity, rationalization, capability, arrogance, and collusion as independent variables in this study have an influence of 77,5% on the dependent variable, namely academic fraud, while the remaining 22,5% is influenced by other variables outside the variable independent in research.

Table 3 shows that the pressure variable has a significant value of 0,173, more than an alpha of 0,05 which means that pressure does not affect the occurrence of academic fraud in accounting students at the University of Hayam Wuruk Perbanas. This can happen because when viewed from the composition of the respondents in this study, most of them have a cumulative grade

point average in the range of 3,50-4,00 as many as 75 people, which means that most students have good academic grades so that students are not subject to pressure by obtaining a high GPA which is one of the questions related to pressure. In addition, pressure has no effect on students at the University of Hayam Wuruk Perbanas because, at the University of Hayam Wuruk Perbanas, there are activities to strengthen students' soft skills, namely Super Softskills Mentoring (SSM) where students are internalized to carry out activities that uphold ethics, primarily actions that are ethical and do not violate the law or regulations on campus or in society. Therefore, pressure does not affect the occurrence of academic fraud in accounting students at the University of Hayam Wuruk Perbanas. The result of this study contradicts or cannot prove the theory of fraud which states that pressure affects fraud. However, the results of this study are in line with research from Bicer (2020), Oliveira et al. (2020), and Oliveira et al. (2022), which state that pressure does not affect academic fraud.

The opportunity variable has a significant value of 0,010, which is smaller than the alpha of 0,05, which means that opportunity affects the occurrence of academic fraud. Beta on the opportunity variable in table 3 shows a positive number, which means that opportunity positively affects academic fraud in accounting students at the University of Hayam Wuruk Perbanas. The positive effect here means that the higher the opportunity, the higher the possibility of academic fraud among accounting students at the University of Hayam Wuruk Perbanas. This can happen because, based on the data from the respondents' results, it shows that the big opportunity to cheat is due to the convenience of internet technology, so it reaches an average of 3,64, which means that they agree that opportunity influences the occurrence of academic fraud. In addition, if seen from the respondent's data, some respondents are female, and women are usually more easily tempted to take advantage of the current opportunities. The results of this study support the fraud triangle theory, fraud diamond theory, fraud pentagon theory, and fraud hexagon theory which states that opportunity is one of the factors that causes a person to commit fraud. The results of this study are also in line with research from Bujaki et al. (2019), White (2021), Cheliatsidou et al. (2023), Muhammad et al. (2021), and Al Serhan et al. (2022) which states that pressure affects academic fraud. This can happen because there are no specific examples and explanations about the consequences of academic fraud and little or no policy made by the university about academic fraud, and there is no written statement complete with the signature of the student regarding the work done is the work done himself (Muhammad et al., 2021).

The rationalization variable has a significant value of 0,292 above an alpha of 0,05 which means that rationalization does not affect the occurrence of academic fraud. The presence or absence of rationalization does not affect accounting students at the University of Hayam Wuruk Perbanas whether or not they commit academic fraud. This is because, according to the respondent's

data, the average respondent's answer is 2,20, which means that the respondent disagrees that committing academic fraud is influenced by rationalization. In addition, as previously explained, students at the University of Hayam Wuruk Perbanas are provided with Super Softskills Mentoring, where students are taught to act according to what they will do, not just follow friends or trends, which is often close to rationalization. The results of this study do not support the theory of fraud, which states that rationalization affects academic fraud. However, this study's results align with research from Bujaki et al. (2019) and Muhammad et al. (2021), which state that rationalization does not affect academic fraud.

The capability variable has a significant value of 0,000 and a positive beta number, which means that capability has a positive effect on the occurrence of academic fraud. The higher the capability, the greater the possibility of accounting students at the University of Hayam Wuruk Perbanas committing academic fraud. This can happen because, from the respondent description data, it is known that most of the questionnaire fillers are students with a GPA score above the average, meaning students with a high intelligence level. This high intelligence makes it easy for students to think of ways to do bad things, even in this case, academic fraud. The results of this study support the fraud diamond theory, fraud pentagon theory, and fraud hexagon theory which states that capability is one of the factors that causes a person to commit fraud. The results of this study are also in line with research from Djaelani et al. (2022), Oliveira et al. (2022), and Al Serhan et al. (2022), which state that capability influences academic fraud. This can happen because common fear can increase the perceived capability to commit academic fraud (Oliveira et al., 2022).

The arrogance variable has a significant level of 0,377, more excellent than an alpha of 0,05 which means that arrogance does not affect the occurrence of academic fraud in accounting students at the University of Hayam Wuruk Perbanas. This can happen because, based on the respondent's answers, the average number of answers is 2,31, which means that respondents disagree that arrogance affects academic fraud. In addition, as previously explained, University of Hayam Wuruk Perbanas students participate in character-building activities, namely Super Softskills Mentoring (SSM), where these activities internalize students to act following existing rules and ethics so that students are also taught not to act arrogantly in carrying out any activity. The results of this study cannot prove the fraud pentagon theory and fraud hexagon theory which states that fraud can occur because of arrogance. However, this study's results align with research from Djaelani et al. (2022), which states that arrogance cannot influence someone to commit academic fraud.

The collusion variable has a significant value of 0,03, smaller than alpha 0,05, with a positive beta value. The higher the collusion, the higher the possibility of accounting students at the University of Hayam Wuruk Perbanas. This can happen because the respondents in this study are mostly 2019 class students, with

a percentage of 81,7% currently. The 2019 class students are in semester 6 or 7, which means they are in the final semester of the lecture period. The respondent has many friendship relations. This is what can be a loophole for committing academic fraud by collusion. The results of this study support the fraud hexagon theory, which states that fraud can occur due to collusion. The results of this study are also in line with research from Nahar (2018), which states that dynamic tolerance can cause students to feel compassion and tend to be willing to help or cooperate to commit academic fraud.

5. CONCLUSIONS AND SUGGESTIONS

The purpose of this research is to show the fraud hexagon theory perspective on the occurrence of academic fraud for accounting students. The result showed that there were only three of the six variables in the dimensions of the fraud hexagon theory that influenced the occurrence of academic fraud among accounting students at the University of Hayam Wuruk Perbanas, namely opportunity, capability, and collusion. This can happen because most of the respondents are at the final level and already have enough relationships and experience in the learning process so that they can take advantage of opportunities, capabilities, and collusions to commit academic fraud. The other three dimensions, namely pressure, rationalization, and arrogance, do not affect the occurrence of academic fraud in accounting students at the University of Hayam Wuruk Perbanas. This can happen because all students have internalized good culture and ethics in Super Softskills Mentoring (SSM) activities which aim to form a good personality for students so that students do not take actions that violate the rules and are following existing ethics, including inaction just following the trend but acting following what is permissible and good in ethics or rules.

This research also has limitations, namely the rules related to PPKM (Implementation of Restrictions on Community Activities), where respondents should be able to complete questionnaires online accompanied by researchers. This cannot be implemented, so researchers cannot be sure whether respondents understand each question on the questionnaire. Thus, researchers also cannot be sure that what is filled in by respondents is correct. The existence of this causes the results of this study cannot be fully trusted. Suggestions for future researchers are to conduct research when there is no PPKM so that respondents can be accompanied when filling out the questionnaire even though the questionnaire is still accessed online by respondents. Thus, the researcher can ensure that the respondent has completed the questionnaire correctly.

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