

The Application of the Concept of Fraud Hexagon Theory In Detecting Academic Fraud Behavior in University Students.

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Abstract: The issue of academic fraud is a problem that can occur anywhere, to anyone and at any time. Likewise among students. Where as one of the future assets of a nation and state is students. The purpose of this study was to determine whether there is a significant influence between pressure, opportunity, rationalization, arrogance and collusion in detecting academic fraud behavior in FEB students at Muhammadiyah University Surakarta. The research method used is quantitative with SPSS version 23 software, the analysis used is multiple linear analysis. The results in this study are the results of testing with SPSS obtained for variable X1 (Pressure) obtained a significance level of 0.032. By using a significance limit of 0.05, the significance value is smaller than the 5% level, which means that the level of Pressure has a significant effect on Academic Fraud Behavior. The test results with SPSS obtained for variable X2 (Opportunity) obtained a significance level of 0.000. By using a significance limit of 0.05, the significance value is smaller than the 5% level, which means that the level of Opportunity has a significant effect on Academic Fraud Behavior. The test results with SPSS obtained for variable X3 (Rationalization) obtained a significance level of 0.988. By using a significance limit of 0.05, the significance value is greater than the 5% level, which means that the level of Rationalization has no significant effect on Academic Fraud Behavior. The test results with SPSS obtained for variable X4 (Aroggance) obtained a significance level of 0.000. By using a significance limit of 0.05, the significance value is smaller than the 5% level, which means that the level of Arogance has a significant effect on Academic Fraud Behavior. The test results with SPSS obtained for variable X5 (Capability) obtained a significance level of 0.007. By using a significance limit of 0.05, the significance value is smaller than the 5% level, which means that the level of Capability has a significant effect on Academic Fraud Behavior. The test results with SPSS obtained for variable X6 (Collusion) obtained a significance level of 0.011. By using the significance limit of 0.05, the significance value is smaller than the 5% level, which means that the level of Collusion has a significant effect on Academic Fraud Behavior.

Keywords: Pressure, Opportunity, Rationalization, Arogance, Capability, Collussion, and Academic Fraud Behavior

I. INTRODUCTION

The issue of academic fraud is a problem that can occur anywhere, to anyone and at any time. Likewise among students. In fact, one of the future assets of a nation and state is students. The government hopes that students will become one of the intellectuals or generations of the nation who are tough, trustworthy, honest, and reliable. However, the phenomenon that has emerged lately is different from these expectations. According to a survey from the KPK (2022) over the past three years, the KPK has inserted the anti-corruption education program (PAK) into the national education network. Therefore, a survey was conducted to measure and map how integrity values are realized in schools or universities. The survey results showed that 27.1 percent of primary and secondary students cheated with a distribution of 74.1 percent. Then, more than half of the respondents (52 percent) of students stated that there were students who were not disciplined (late for school) with a distribution of 85.7 percent.

Rahmawati and Susilawati (2019) academic fraud can make individual character negative because it is a stimulus for acts of corruption because these individuals have been accustomed to cheating since school or college. Accounting is a professional field that cannot be separated from fraud. Accounting majors are graduates who have an important position in a company because they are trusted to manage company finances. Therefore, fraud must be

considered since stepping on the education bench because in order to anticipate that fraudulent behavior is carried over into the world of work. According to ACFE (Association of Certified Fraud Examiners) 2014 data, they conducted research in 2014 regarding fraud. According to the department, the department with the largest incidence of fraud is accounting, which is 17%. In addition, the impact of financial statement fraud has the greatest financial impact than other fraud. Therefore, accounting education needs to provide a constructive response and increase moral competence for prospective accountants.

One of the triggers that makes individuals forced to commit fraud is pressure (Oktarina, 2021). Pressure in this case refers to the force that requires individuals to commit fraud and comes from within (internal) or from outside (external) the perpetrator. Examples include financial pressure or pressure from parents regarding the grades that students must get when studying (Rahmawati & Susilawati, 2019). Pressure as a driving factor for academic fraud is also confirmed through the fraud hexagon theory (Vousinas, 2019), which states that individuals are motivated to commit fraud, one of which is due to encouragement from outside the individual.

Based on the fraud hexagon theory, opportunity is one of the factors that can influence academic fraud (Vousinas, 2019). Opportunity refers to the opportunity that encourages the perpetrator to carry out fraudulent acts (Rahmawati & Susilawati, 2019). The greater the opportunity students have, the greater the possibility of academic fraud. According to Hariri et al., (2018) Opportunity is a factor that triggers fraud due to a weak attitude towards a system, when someone who has the right or ability to do something fraudulent sees an opportunity that exists, that person carries out his fraudulent activities. According to Sasongko et al. (2019) Opportunity refers to an individual's feeling that he is faced with various situations and conditions that can cause someone to cheat in his academic activities. This opportunity arises when someone intentionally or unintentionally gets an imposition to commit academic fraud.

Rationalization is self-justification or a false alibi for wrong behavior (Achmad et al., 2020). The justification is expected to reduce the guilt of the cheater after carrying out the action. Rationalization provides a basis for students to excuse the cheating they do. Likewise, when students carry out academic fraud because the assignments given are too difficult, they feel that the academic fraud committed is normal because the level of difficulty given is not proportional to the student's ability (Utami & Adiputra, 2021).

Academic fraud that is often carried out by students will not occur without the right people with the right abilities (Murdiansyah et al., 2017). Ability is considered one of the factors that can influence academic fraud. This factor is supported by the fraud hexagon theory which explains fraud (Vousinas, 2019). Skills are defined as individual characteristics and abilities that play an important role in committing academic fraud (Wolfe & Hermanson, 2004). Oktarina (2021) added that ability is all matters related to the expertise possessed by students in carrying out academic fraud. Individuals with high abilities tend to utilize their expertise to find loopholes in committing fraud so that they are not known by others.

Fraud hexagon is a theory that explains fraud factors, one of which is ego (Vousinas, 2019). According to Vousinas (2019) fraud has identified three parts of the human personality, namely: mind (the urge to eat and daily activities), super ego (conscience that grows as learned values to be incorporated into one's actions), and ego (the result of the interaction between what is desired and what conscience thinks). Students with high egoism will feel that campus/college rules do not apply to them. Utami and Adiputra (2021) state that students with high egoism tend to boast of the good grades they get even though in a dishonest way.

Academic fraud is a behavior carried out by students intentionally, such as breaking rules, cheating, and doing assignments or exams in a dishonest way (Rankuti, 2011). The cheating is generally carried out by several students in collaboration. Collusion is an agreement involving two or more people to deceive third parties about their rights (Handoko & Tandean, 2021). The fraud hexagon theory explains that collusion is one of the factors that allow individuals to commit fraud (Vousinas, 2019). According to Vousinas, (2019) Collusion is an agreement whose purpose is to commit fraud between two or more people, where one party takes other actions where the purpose is not good, such as deceiving third parties about the rights they will obtain.

II. THEORY

Theory of Planned Behavior

Theory of Planned Behavior (TPB) is a development of the theory proposed by Fishbein & Ajzen in 2019, namely Theory of Reasoned Action. Ajzen (2019) TPB has an important thing, namely that the theory assumes that perceived behavioral control has motivational implications for intentions and there is a direct relationship between perceived behavioral control and a behavior because a behavior depends not only on the motivation to perform but on adequate control over the behavior.

Fraud Hexagon Theory

Vousinas (2019) from the National Technical University of Athens developed a theory called "Hexagon theory". Previously, fraud detection theories such as triangle theory, diamond theory, and pentagon theory had to evolve from previous iterations of the same concept. Triangle theory serves as the foundation for the hexagon theory model. Triangle theory is a theory developed by Donald Cressey in 1953. This theory explains why individuals can commit fraud. There are 3 factors that can explain why individuals commit fraud, namely pressure or pressure, opportunity or perceived opportunity, and rationalization or individual rationalization.

Fraud hexagon

Fraud hexagon was discovered by Georgios L. Vousinas (2019) This fraud is a development of the previous model, namely the fraud pentagon which consists of:

a. Pressure

Pressure occurs within the individual from the closest environment, such as parents, family, friends, and relatives. (Vousinas, 2019) mentions several circumstances such as high financial needs, family demands, and pressure to meet a target. states that the pressure felt by individuals will influence them to commit unethical behavior. Pressure occurs within the individual from the closest environment, such as parents, family, friends, and relatives. (Vousinas, 2019) mentions several circumstances such as high financial needs, family demands, and pressure to meet a target. states that the pressure felt by individuals will influence them to commit unethical behavior. (Hapsari, et, al, 2023):

- 1) Lack of student ability to understand the material;
- 2) High GPA demands from parents;
- 3) Difficult and inappropriate exam questions;
- 4) Lack of time management between lecture activities and activities outside the lecture;
- 5) High GPA is important

b. Opportunity (Kesempatan)

A person commits fraud because of an opportunity or opportunity. Opportunity is a situation that opens up space for individuals to engage in unethical behavior. Fraud perpetrators must believe in themselves who can solve problems without other people knowing. A person commits fraud because of an opportunity or opportunity. Opportunity is a situation that opens up space for individuals to engage in unethical behavior. Fraud perpetrators must believe in themselves who can solve problems without other people knowing. (Hapsari, et, al, 2023):

- 1) Lack of socialization of sanctions for perpetrators of fraudulent acts;
- 2) Lack of supervision by the exam supervisor;
- 3) Lack of strict sanctions from the exam supervisor;
- 4) The use of the internet and smartphones that make it easier for students to cheat;
- 5) The position, place, and location are less supervised, making it easier for the perpetrators to work together to commit fraud.

b. Rationalization

Fraud perpetrators mostly consider themselves not criminals, fraud behavior assesses itself as ordinary and honest individuals who are then forced to commit unethical behavior. therefore fraudsters must rationalize unethical actions in an acceptable or reasonable way, by rationalizing the plan. Most people who commit fraud have no prior record of wrongdoing. Fraudsters rationalize their actions by claiming that they deserve a higher salary. Fraud perpetrators mostly consider themselves not criminals, fraud behavior assesses itself as ordinary and honest individuals who are then forced to commit unethical behavior. therefore fraudsters must rationalize unethical actions in an acceptable or reasonable way, by rationalizing plans. Most people who commit fraud have no prior record of wrongdoing. Fraudsters rationalize their actions by claiming that they deserve a higher salary (Hapsari, et, al, 2023):

- 1) Cooperation as a form of solidarity between friends;
- 2) Academic fraud is considered not to harm others;
- 3) Academic cheating is common to others;
- 4) The use of technology in plagiarism is considered a common act;
- 5) Rarely or never received punishment for fraud committed before.

c. Capability

The ability in this case in question is the ability to commit fraud without being noticed. Fraudsters are intelligent individuals who can understand and exploit internal control weaknesses and take advantage of their position to benefit by committing fraud. The ability in this case means the ability to commit fraudulent acts without being noticed. Fraudsters are intelligent individuals who can understand and exploit internal control weaknesses and take advantage of their position to benefit by committing fraud. (Hapsari, et, al, 2023):

- 1) The ability to dishonestly cover up fraudulent actions that have been committed;
- 2) The ability to influence others to hide the fraudulent actions that have been committed;
- 3) The ability to take advantage of the lack of supervision;
- 4) Ability to induce others to commit fraudulent acts;
- 5) Having high self-confidence to commit deception.

d. *Arrogance*

Ego (arrogance) is an overconfident feeling of self-worth that arises when a person believes that he has advantages over others. The nature of arrogance is not much different from narcissism, which is an individual who needs excessive praise and admiration from others and is arrogant. People who have an arrogant nature will have a rich imagination of excessive success, a sense of entitlement, and a lack of empathy for others. Individuals with arrogant traits have excessive self-confidence. Narcissistic traits are more inherent in individuals around 20 years old than 50 year olds. Ego (arrogance) is an overconfident feeling of self-worth that arises when a person believes that he has advantages over others. The nature of arrogance is not much different from narcissism, which is the existence of individuals who need excessive praise and admiration from others and an arrogant attitude. People who have an arrogant nature will have a rich imagination of excessive success, a sense of entitlement, and a lack of empathy for others. Individuals with arrogant traits have excessive self-confidence. Narcissistic traits are more attached to individuals around 20 years old than 50-year-old parents (Hapsari, et, al, 2023):

- 1) The exam proctor is a close relative of the perpetrator;
- 2) There is a seniority factor that affects the courage to commit cheating;
- 3) There is an attitude of indifference to applicable regulations;
- 4) There is an assumption that a student's reputation in the faculty affects behavioral fraud.

e. *Collusion*

Collusion is more oriented towards deceptive agreements between two or more people in order to commit crimes such as deceiving third parties about their rights. Parties that can be involved in acts of collusion are individuals within an organization or individuals from several organizations. collusion is more oriented towards deceptive agreements between two or more people in order to commit crimes such as deceiving third parties about their rights. Parties that can be involved in acts of collusion are individuals within an organization or individuals from several organizations (Hapsari, et, al, 2023):

- 1) There is cooperation between perpetrators when committing fraud;
- 2) There is an intention of the perpetrator of fraud to bring down other perpetrators;
- 3) An agreement is made before the test is carried out

Academic Fraud Behavior

Academic Fraud behavior that appears in various universities includes classroom learning activities, learning evaluations, lecture assignments related to academics. Some forms of student academic cheating behavior that occur in doing assignments and evaluating learning. indicators of Academic Fraud behavior refer to the opinion of Hendricks in Darwati (2019), in which opinion academic fraud can be classified into two types, namely:

- a. Academic Fraud behavior when doing assignments is a variety of cheating behaviors carried out by students when doing assignments, namely copying the work (assignments) of friends, falsifying bibliographies, collaborating with teachers to complete individual assignments, copying sentences from the internet without entering adequate information, giving gifts for friends' work requested and using various reasons to extend task collection.
- b. Academic Fraud behavior during exams is a variety of cheating behavior carried out by students when doing midterm and final exams. The fraud committed includes using notes / cheating, copying friends' answers, using dishonest methods to find out questions and answers to tests, copying test answers without the knowledge of friends, helping friends to cheat and cheating in various ways.

Hypothesis Development

1. The Effect of Pressure on Academic Fraud behavior

According to Albrecht et al. (2021) pressure is a condition where individuals need to commit fraud. This is supported by the fraud hexagon theory, which discusses factors that can influence individuals to commit fraud. One of these factors is pressure. This learning can be achieved by paying attention to other people and observing how humans acquire knowledge, rules, skills, strategies, beliefs and attitudes. Individuals can have the intention to carry out a behavior because of encouragement from outside the individual. Encouragement that comes from outside the individual can come from encouragement from other people, the social environment and so on.

The implication of the pressure factor for academic cheating is that those who receive pressure from outside tend to

commit acts of academic cheating. One form of external pressure is parents and scholarship providers. Parents demand that their children get a high Achievement Index (GPA) so that it is easier to get a job when they graduate, while scholarship providers require their GPA to be above the requirements they want. Pressure originating from the environment can also influence students to commit cheating. Students find it difficult to understand the material provided by lecturers in online learning, besides that the piling up of assignments will also increase their burden so they are willing to commit acts of cheating. Results of research conducted by Tito, et al (2022); Septiawati, et al (2023) and Hapsari, et al (2023). So the researcher's hypothesis in this research is as follows:

H1: There is an influence of pressure on Academic Fraud behavior

2. The Influence of Opportunities on Academic Fraud behavior

Opportunity is the second element in the fraud hexagon. Opportunity is a factor that can influence fraudulent behavior because there is opportunity and space to realize it. The ease felt by someone when carrying out something will increase the occurrence of the behavior, but the difficulty felt when doing something will reduce the realization of the behavior. In fraud hexagon theory, opportunity is an opportunity that appears before a potential perpetrator, whether intentionally or not, thereby causing someone to commit an act of fraud (Widianto and Sari, 2017). This opportunity arises because there is a gap in a system. Someone who has the ability without the support of an opportunity will find it difficult to commit fraud. In this case, the cheating in question is academic cheating. No matter how clever a student is at committing academic fraud without the support of opportunities/opportunities, it will not be realized. Results of research conducted by Tito, et al (2022); Septiawati, et al (2023) and Hapsari, et al (2023). So the researcher's hypothesis in this research is as follows:

H2: There is an influence of opportunity on Academic Fraud behavior

3. The Influence of Rationalization on Academic Fraud behavior

Rationalization is an element of the fraud hexagon theory. Rationalization can cause individuals to commit fraudulent behavior by justifying the crime committed by the perpetrator. Rationalization in the fraud hexagon theory makes someone believe that they are not a criminal. Fraudulent behavior is a normal and common occurrence. Within the framework of the theory of planned behavior, rationalization is associated with objective standards set by society. People are more likely to commit fraud if they are surrounded by a community that supports and encourages dishonest behavior (Apsari & Suhartini, 2021).

A person carries out a behavior because he is inspired by another person or other people also carry out that behavior. Supported by the fraud hexagon theory which explains the attitude of self-defense or what is called rationalization. According to Albrecht (2018), rationalization is defined as justifying oneself for wrong behavior. The behavior referred to in this research is academic cheating committed by students. Students giving their views about academic cheating is a common thing that occurs in lectures, because many students commit fraud in pursuing their education. This perception is what causes rationalization to influence academic cheating. So students who have high rationalization will tend to commit academic fraud.

Results of research conducted by Tito, et al (2022); Septiawati, et al (2023) and Hapsari, et al (2023). So the researcher's hypothesis in this research is as follows:

H3: There is an influence of rationalization on Academic Fraud behavior

4. Influence of Capability on Academic Fraud behavior

Capability is an internal factor that influences a person's ability to control behavior, according to the theory of planned behavior. When someone feels they have more rights to determine their actions, they will tend to carry them out. So a person's behavior is greatly influenced by their beliefs and ability to do so. . Someone who has the ability will increase their opportunities to carry out a behavior. Fraud hexagon theory also supports this statement, where one of the factors is the ability factor. Ability is the skill to ignore internal controls, develop concealment strategies and control social situations for personal gain (Purnamasari, 2019).

The ability factor can be implicated in academic cheating. Those who tend to have the ability to outsmart an online lecture system allow them to commit fraud. One form of skill that students have is the ability to cheat on exams even though the camera is on. Apart from that, the ability to circumvent the online lecture attendance system. Therefore, the higher a student's ability, the greater the incidence of academic cheating. Results of research conducted by Tito, et al (2022); Septiawati, et al (2023) and Hapsari, et al (2023). So the researcher's hypothesis in this research is as follows:

H4: There is an influence of ability on Academic Fraud behavior

5. The Influence of Arrogance on Academic Fraud behavior

Arrogance when linked to the theory of planned behavior is included in personality and attitude variables. The more arrogant an individual's personality is, the more fraudulent behavior will be realized. A person with a high level of arrogance is more likely to commit fraud because he may believe that there are no internal controls that apply to him because of his superior status. A person who has the right attitude towards a behavior will carry out that behavior, but if the attitude he feels is not correct then he will tend not to carry out that behavior. This is also supported by the fraud hexagon theory proposed by Vousinas (2019). According to Howarth (2011), ego is an inner trait of an individual who feels that he is greater or superior than other people. This theory states that someone who has a high ego tends to commit fraudulent behavior. The ego factor is related to academic cheating. Students with high egos feel that the rules do not apply to them. Some students try to show their status to their peers so that they are recognized and respected. Once they are appreciated and receive recognition from their friends, students tend to maintain that status. This encourages students to continue cheating in order to maintain the image they have created. So students with high egos are vulnerable to academic cheating when studying.

Results of research conducted by Tito, et al (2022); Septiawati, et al (2023) and Hapsari, et al (2023). So the researcher's hypothesis in this research is as follows:

H5: There is an influence of arrogance on Academic Fraud behavior

6. The Effect of Collusion on Academic Fraud behavior

Collusion refers to covert cooperation/coordination between many individuals or groups to achieve a common goal. Conspiracy tactics are described as both persuasive and coercive tactics. Social support is a key component of the theory of planned behavior because of its ability to shape an individual's worldview. Individuals can realize their intentions to commit collusion if they receive support from other individuals. According to Vousinas (2019), collusion is the main factor that ultimately leads to fraud. Collusion is cooperation carried out by two or more parties that is hidden in order to get something they want (Susandra and Hartina, 2017). There is a relationship between collusion and academic cheating. Students who commit academic fraud generally do so together with their friends. This is done to deceive the teachers, such as the behavior of leaving absenteeism. The student asked one of his friends to make a fake attendance to fill his lecture attendance. From this, it is clear that collusion has a big influence on academic fraud committed by students. So it can be said that the greater the influence of collusion, the greater the level of academic fraud in the online learning system.

Results of research conducted by Tito, et al (2022); Septiawati, et al (2023) and Hapsari, et al (2023). So the researcher's hypothesis in this research is as follows:

H6: There is an influence of collusion on **Academic Fraud behavior**

III. RESEARCHMETHODE

1. Research Type

Sugiono explains that the type of research is divided into several types according to its location, divided into field This type of research is a type of quantitative research. Quantitative research emphasizes theory testing through measuring research variables with numbers and analyzing data with statistical procedures (Indriantoro and Supomo, 2014: 12). Based on its level, this research is classified into explanatory research. Explanatory research is research to test hypotheses that state the causal relationship between two or more variables (Sukandarrumidi, 2006: 105).

This research is research with multidimensional constructs. Multidimensional constructs are constructs formed from latent constructs (dimensional constructs) and indicators that form dimensional latent constructs (Jogiyanto, 2011: 23). The model in this study uses the construct of hexagon theory factors in influencing student academic fraud

2. Data collection techniques

The data collection process is part of the fact testing stage after the data selection process (Indriantoro and Supomo, 2014: 144). The following will explain the data collection techniques, measurement scales, and data sources used in this study.

a. Data Collection Technique

The data collection technique used in this study was a questionnaire, which is a data collection technique carried out by giving a set of questions or written statements to respondents to answer (Sudjarwo and Basrowi, 2009: 143). Before the questionnaire is distributed to respondents, a pilot test will first be carried out. This is done to see the

extent to which respondents can understand the sentences contained in the questionnaire so as to reduce response bias.

b. Measurement Scale

The variables in this study will be measured using a semantic differential scale. According to Indriantoro and Supomo (2014: 150), the semantic difference scale is an attitude measurement method using a 7 (seven) item rating scale that verbally states two poles (bipolar) extreme assessments. The two polar extremes stated in this method include an assessment of :good - bad, satisfied - dissatisfied, always - never. Respondents are asked to fill in the available semantic space to reflect how close the respondent's attitude towards a particular subject, object or event is between two polar extremes of judgment. According to Handayani (2011), to interpret this scale, 2 (two) ways are used, namely:

1)Using a visual profile, namely a snake diagram (snake diagram)

This diagram connects the points of the average score of each pair of semantic differential phrases, giving rise to the profile of the object or objects to be evaluated. The profile that emerges gives a clear indication of how respondents perceive the object under study.

2)Using a numerical linear scale

This technique can be done by giving a score on the scale. For those that contain seven scales, the scores given are 1 (one) to 7 (seven). To create a numerical linear scale, the scale range (RS) must be known by the formula (Handayani, 2011):

$$\text{Interval} = (\text{Maximum value} - \text{Minimum value}) / (\text{interval class})$$

$$\text{Interval} = (5 - 1) / 5 = 0.8$$

Based on the above interval, the interpretation of the value of the interval classes for the answers obtained from the respondents is as follows:

Table 4.2
Interval Class Value Interpretation

Interval	Interpretation
1,00 - 1,79	Very low
1,80 - 2,59	Low
2,60 - 3,39	Medium
3,40 - 4,19	High
4,20 - 5,00	Very High

Source: Processed Data,2023

c. The Data Source

The data source in this study is primary data, which is a research data source obtained directly from the original source or not through intermediary media (Indriantoro and Supomo, 2014: 147). Primary data is specifically collected to answer research questions. The primary data used in this study are the results of filling out questionnaires by respondents.

3. Data Analysis Techniques

Mean is used to determine the average of the data in question. Standard deviation is used to determine how much the data in question varies from the average. Maximum is used to find out the largest amount of data concerned. Minimum is used to find out the smallest amount of data concerned.

a. Classical Assumption Test

The classic assumption test consists of normality test, multicollinearity test, heteroscedasticity test, and data autocorrelation (Ghozali, 2018). Researchers use the classic assumption test to test the feasibility of using the regression model in this study.

1) Normality Test

The data normality test aims to test whether in the regression model, confounding or residual variables have a normal distribution. A good regression model is data that is normally distributed or close to normal (Ghozali, 2018). To detect whether the data is normally distributed or not, this study uses statistical analysis. Statistical analysis is a statistical tool that is often used to test residual normality, namely the Kolmogorov-Smirnov non-parametric statistical test. In making decisions seen from the results of the K-S test, if the probability value of significance is greater than 0.05 then the data is normally distributed. Conversely, if the significance probability value is smaller than 0.05 then the data is not normally distributed.

2) Multicollinearity Test

This test aims to test whether in the regression model there is a correlation between the independent variables.

A good regression model should not have correlations between the independent variables. To detect the presence or absence of multicollinearity in regression is to see the tolerance value and variant inflation factor (VIF), a regression model that is free from multicollinearity problems has a tolerance value > 0.10 and a VIF value < 10.

3) Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another. If the variance of the residuals of one observation to another observation is constant, it can be called homoscedasticity and if it is different it is called heteroscedasticity. A good regression model is one with homoscedasticity or no heteroscedasticity (Ghozali, 2018). To detect the presence or absence of heteroscedasticity, this study uses the Glejser Test. A good regression model is homoscedasticity. There are several ways to detect the presence or absence of heteroscedasticity, namely:

a) Looking at the plot graph between the predicted value of the dependent variable (ZPRED) and its residual (SRESID). Detection of the presence or absence of heteroscedasticity can be done by looking at the presence or absence of certain patterns on the scatterplot graph between SRESID and ZPRED where the Y axis is the predicted Y, and the X axis is the residuals that have been standardized.

b) Glejser test, if the significant probability > 0.05, then the regression model does not contain heteroscedasticity.

b. Multiple Linear Regression Analysis

The aim of the regression test is to find out how the independent variables influence the dependent variable.

The model developed in the research is as follows:

$$F = \alpha + \beta_1P + \beta_2Op + \beta_3Ras + \beta_4Cap + \beta_5Arr + \beta_6Con + e$$

Information:

F = Academic Fraud Behavior

α = Constant

$\beta_1 - \beta_6$ = Regression Coefficient

P = Pressure

Op = Opportunity

Ras = Rationalization

Cap = Capability

Arr = Arrogance

Con = Collusion

e = error

c. Simultaneous Significance Test (F Statistical Test)

The F statistical test is used to determine whether all independent variables included in the regression model have a joint (simultaneous) influence on the dependent variable (Ghozali, 2018). If the significance probability value is <0.05, then the independent variables jointly influence the dependent variable.

d. Coefficient of Determination Test (R2)

The Coefficient of Determination (R2) is used to measure how far the dependent variables are. The coefficient of determination (R2) value is between zero and one. A small R2 value means that the ability of the independent variables to explain the dependent variable is very limited. If the coefficient of determination is equal to zero, then the independent variable has no effect on the dependent variable. If the coefficient of determination is close to number 1, then the independent variable has a perfect effect on the dependent variable. By using this model, the confounding error is kept to a minimum so that R2 approaches 1, so that the regression estimate will be closer to the actual situation.

e. Individual Parameter Significance Test (t Statistical Test)

The t statistical test is used to determine how far the influence of an individual independent variable is in explaining variations in the dependent variable (Ghozali, 2018). If the significance probability value is <0.05, then an independent variable is a significant explanation of the dependent variable.

IV. RESEARCH AND DESCRIPTION

4.1 Research Object Description

Based on the results of data collection in the field through questionnaires and after sorting the questionnaires that can be used, a description of the characteristics of respondents based on gender and age is obtained.

Table 4.1 Respondent Characteristics

Respondent Characteristics	Information	Frequency	Percentage
Gender	Women	65	65%
	Men	35	35%
	Total	100	100%
Age	17-29 Tahun	100	100%
	Total	100	100%

Source: Processed primary data, 2023

Based on table 2, it shows that the total number of respondents used for this research was 100 people with the participation percentage of male respondents being more than 35%, while female respondents were 65%. The majority of respondents aged 17 - 29 years were 100%.

4.2 Validity Test and Reliability Test

The method that is often used to assess the validity of questionnaires is product moment correlation, between the score of each question item and the total score, so it is often referred to as Corrected Item-Total Correlation. The terms of instrument validity are valid if the calculated r is greater than the r table, namely 0.1654, then the variable is a strong construct. The results of the validity test for each question are as follows:

Table 4.4
Validity Test Results

Item-Total Statistics				
	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Pressure	125.0500	127.543	0.470	0.753
Opportunity	125.1500	114.573	0.480	0.753
Rationalization	127.0200	137.737	0.155	0.818
Capability	124.6000	116.242	0.543	0.737
Arrogance	129.6400	128.697	0.643	0.735
Collusion	133.1700	133.557	0.634	0.744
AcademicFraud Behavior	105.5500	83.886	0.852	0.649

From the results of table 4.3, it is found that the statements for the variables pressure, opportunity, rationalization, capability, arrogance and collusion, which are used to measure the variables, are valid because the corrected item-Total correlation value is greater than the r table 0.1654.

A reality test was carried out using the Cronbach's Alpha method which was measured based on the Cronbach's Alpha pattern of 0 to 1.

Table 4.5
Reliability Test Results
Reliability Statistics

Cronbach's Alpha	N of Items
.775	7

Based on the Reliability Statistics test above, the Cronbach's Alpha value is 0.729, which means that the statement construct which is the variable dimension pressure, opportunity, rationalization, capability, arrogance and collusion is reliable. Because the Cronbach's Alpha number is 0.834 > 0.60.

4.3 Classic Assumption Test

1. Normality Test

The normality test is used to test whether the data used is normally distributed or not. Good data has a normal distribution. The following are the normality test results obtained with the help of the SPSS program

Tabel 4.6
Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters ^a	Mean	0.0000000
	Std. Deviation	1.48289802
Most Extreme Differences	Absolute	0.098
	Positive	0.054
	Negative	0.098
Kolmogorov-Smirnov Z		0.981
Asymp. Sig. (2-tailed)		0.291
a. Test distribution is Normal.		

From the output test results (K-S) Z in table 4.5, it can be seen that (K-S) Z 0.291 > 0.5. So it is proven that the residual data is normally distributed.

1. Multicollinearity test

If this research shows a tolerance value greater than 10% and a VIF less than 10 in the multicollinearity test, it can be concluded that the regression model is free from multicollinearity problems. The results of the multicollinearity test can be seen as follows:

Table 4.7
Multicollinearity Test Result
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	4.156	1.812		2.294	0.024		
Pressure	0.162	0.074	0.100	2.179	0.032	0.779	1.283
Opportunity	0.612	0.053	0.515	11.642	0.000	0.831	1.203
Rationalization	0.001	0.054	0.001	0.015	0.988	0.891	1.122
Capability	0.417	0.089	0.312	4.696	0.000	0.368	2.717
Arrogance	0.363	0.132	0.170	2.746	0.007	0.426	2.347
Collussion	0.490	0.189	0.193	2.598	0.011	0.294	3.403

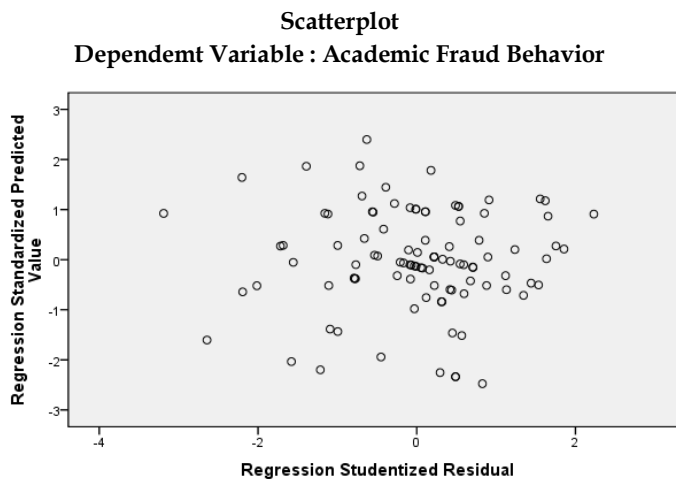
a. Dependent Variable: AcademicFraud Behavior

It can be seen that all explanatory variables have a VIF value of less than 10, so it can be concluded that this regression model does not have a multicollinearity problem.

2. Heteroskedasticity Test

According to Ghozali (2006), a good regression model is one that has homoscedasticity. To detect whether there is heteroscedasticity, a test can be carried out by looking at the graph plot between the predicted value of the dependent variable (ZPRED) and the residual (SRESID). The test results in this study can be seen in Figure 4.7 below.

Table 4.8
Heteroskedasticity Test Result



Based on Figure 4.8, the results of the heteroscedasticity test above show that the regression model does not contain any symptoms of heteroscedasticity. It can be seen from the points that are spread randomly above and below the number 0 on the Y axis and do not form a particular pattern, so it can be concluded that this regression model does not have symptoms of heteroscedasticity.

4.4 Multiple Linear Analysis

Multiple Linear Analysis analysis was used in this research with the aim of determining whether there is an influence of the independent variable on the dependent variable. The results of data processing using the SPSS program are as follows

Table 4.9
Simple Linear Analysis Result
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	4.156	1.812		2.294	0.024
Pressure	0.162	0.074	0.100	2.179	0.032
Opportunity	0.612	0.053	0.515	11.642	0.000
Rationalization	0.001	0.054	0.001	0.015	0.988
Capability	0.417	0.089	0.312	4.696	0.000
Arrogance	0.363	0.132	0.170	2.746	0.007
Collussion	0.490	0.189	0.193	2.598	0.011

a. Dependent Variable: AcademicFraud Behavior

The constant value of the Academic Fraud Behavior variable of 4.156 means that the variable Pressure, Opportunity, Rationalization, Capability, Arrogance and Ease of Use do not change or are equal to 0 (zero), then Academic Fraud

Behavior will be worth 4,156 unit scores. The Pressure variable regression coefficient has a positive effect with a value of 0.162, it means that Academic Fraud Behavior will increase if the level of Pressure is high. The regression coefficient of the Opportunity variable has a positive effect with a value of 0.612, it means that Academic Fraud Behavior will increase if the level of Opportunity is high. The regression coefficient of the Rationalization variable has a positive effect with a value of 0.001, it means that Academic Fraud Behavior will increase if the level of Rationalization is high. The regression coefficient of the Capability variable has a positive effect with a value of 0.417, it means that Academic Fraud Behavior will increase if the level of Capability is high. The regression coefficient of the Arrogance variable has a positive effect with a value of 0.363, it means that Academic Fraud Behavior will increase if the level of Arrogance is high. The regression coefficient of the Collusion variable has a positive effect with a value of 0.490, it means that Academic Fraud Behavior will increase if the level of Collusion is high.

4.5 T Test

The test results with SPSS obtained for variable X1 (Pressure) obtained a significance level of 0.032. By using a significance limit of 0.05, the significance value is smaller than the 5% level, which means that the level of Pressure has a significant effect on Academic Fraud Behavior. The test results with SPSS obtained for variable X2 (Opportunity) obtained a significance level of 0.000. By using a significance limit of 0.05, the significance value is smaller than the 5% level, which means that the level of Opportunity has a significant effect on Academic Fraud Behavior. The test results with SPSS obtained for variable X3 (Rationalization) obtained a significance level of 0.988. By using a significance limit of 0.05, the significance value is greater than the 5% level, which means that the level of Rationalization has no significant effect on Academic Fraud Behavior. The test results with SPSS obtained for variable X4 (Capability) obtained a significance level of 0.007. By using a significance limit of 0.05, the significance value is smaller than the 5% level, which means that the level of Capability has a significant effect on Academic Fraud Behavior. The test results with SPSS obtained for variable X4 (Collusion) obtained a significance level of 0.011. By using the significance limit of 0.05, the significance value is smaller than the 5% level, which means that the level of Collusion has a significant effect on Academic Fraud Behavior.

4.6 F Test

The results of calculating the regression model parameters together are obtained in Table 4.11 below:

Table 4.11 F Test

ANOVA^b

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1219.260	6	203.210	86.810	0.000 ^a
	Residual	217.700	93	2.341		
	Total	1436.960	99			

a. Predictors: (Constant), Collussion, Rationalization, Opportunity, Pressure, Arrogance, Capability

b. Dependent Variable: AcademicFraud Behavior

The F test is used to test whether the independent variables influence the dependent variable simultaneously (together). Testing the effect of independent variables together on the dependent variable is done using the F test. The results of statistical calculations show the value of F count = 86,810 and with a significance of 0.000 <0.05. This means that together Collusion, Rationalization, Opportunity, Pressure, Arrogance, Capability have a simultaneous influence on Academic Fraud Behavior.

4.6 Determination Test

The test results above can be seen as follows:

Table 4.12 Determination Test

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.921 ^a	0.848	0.839	1.52999

- a. Predictors: (Constant), Collusion, Rationalization, Opportunity, Pressure, Arrogance, Capability
- b. Dependent Variable: Academic Fraud Behavior

The coefficient of determination which has a function to explain the extent to which the ability of the independent variable (Collusion, Rationalization, Opportunity, Pressure, Arrogance, Capability) to the dependent variable (Academic Fraud Behavior) can be seen in table 4.12, it is known that the amount of adjusted R² is 0.839, this means that 0.839 or 83.9% of the variation of Academic Fraud Behavior can be explained by the variation of the independent variables Collusion, Rationalization, Opportunity, Pressure, Arrogance, Capability while the remaining 16.1% (100% - 83.9% = 16.1%) is explained by other causes outside the model. So, the results of the coefficient of determination test provide meaning, that there are still other independent variables that influence Academic Fraud Behavior, for this reason further research development is needed

V. CONCLUSION

Based on the discussion in the previous chapter, the conclusions in this study are as follows:

1. The test results with SPSS obtained for variable X1 (Pressure) obtained a significance level of 0.032. By using a significance limit of 0.05, the significance value is smaller than the 5% level, which means that the level of Pressure has a significant effect on Academic Fraud Behavior. H₁ Accepted.
2. The test results with SPSS obtained for variable X2 (Opportunity) obtained a significance level of 0.000. By using a significance limit of 0.05, the significance value is smaller than the 5% level, which means that the level of Opportunity has a significant effect on Academic Fraud Behavior. H₂ Accepted.
3. The test results with SPSS obtained for variable X3 (Rationalization) obtained a significance level of 0.988. By using a significance limit of 0.05, the significance value is greater than the 5% level, which means that the level of Rationalization has no significant effect on Academic Fraud Behavior. H₃ Rejected.
4. The test results with SPSS obtained for variable X4 (Arrogance) obtained a significance level of 0.000. By using a significance limit of 0.05, the significance value is smaller than the 5% level, which means that the level of Arrogance has a significant effect on Academic Fraud Behavior. H₄ Accepted.
5. The test results with SPSS obtained for variable X5 (Capability) obtained a significance level of 0.007. By using a significance limit of 0.05, the significance value is smaller than the 5% level, which means that the level of Capability has a significant effect on Academic Fraud Behavior. H₅ Accepted.
6. The test results with SPSS obtained for variable X6 (Collusion) obtained a significance level of 0.011. By using the significance limit of 0.05, the significance value is smaller than the 5% level, which means that the level of Collusion has a significant effect on Academic Fraud Behavior. H₆ Accepted.

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