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Hexagon Fraud: Exploration of Academic Fraud in Accounting Students at Universities in Java, Indonesia

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ABSTRACT	
<p>An accountant should be able to identify factors that can provide the results or impact of the decisions taken. Currently, an accountant's integrity is increasingly questioned. Habits can influence an accountant's integrity, one of which is behavior during their time as a student. This study aims to explore factors influencing students' engagement in academic dishonesty to mitigate such behaviors in the future. The study employs the theory of planned behavior and fraud hexagon theory to elucidate the motives behind academic fraud. The utilized method involves a quantitative approach processed through SmartPLS 3. This research was conducted with 247 accounting students at 34 universities in Indonesia. This research shows that pressure, ability, and collusion have a significant effect on academic fraud. Meanwhile, opportunity, rationalization, and ego have no effect on academic fraud. The findings of this research offer valuable insights for universities to formulate policies addressing the issue of academic fraud.</p>	<p>Article History:</p> <p><i>Submitted/Received June 15, 2024</i> <i>First Revised July 15, 2024</i> <i>Accepted July 31, 2024</i> <i>First Available online August 14, 2024</i> <i>Publication Date August 14, 2024</i></p> <hr/> <p>Keyword: <i>Academic fraud,</i> <i>Fraud hexagon,</i> <i>Pressure,</i> <i>Capability,</i> <i>Collusion.</i></p>
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1. INTRODUCTION

Accountants have a very important role in an organization, related to decision making, legal compliance, supervision, planning and so on. An accountant must be able to identify factors that can provide results or impacts from decisions taken, and be able to analyze them related to the strategy taken by the company (Abreu, 2015). Accountants are frequently accused of fostering inaccuracies, errors, and fraud, leading to the dissemination of unreliable information by companies (Berkowitz & Connor, 1966). Through the case that occurred at PT Hanson International Tbk. in 2016, the company committed serious violations regarding revenue recognition and transaction recording which did not comply with generally accepted accounting principles, resulting in overstating with a material value of IDR 613 billion. This case also involved Sherly Jokom, a partner of Ernest & Young, who was deemed careless in carrying out the audit of financial reports and violated the public accountant's professional code of ethics. Apart from that, there were cases of bribery and gratification committed by the Regent of Meranti Islands Regency in 2022-2023. Databoks (2023) released a graph of reports of suspected corruption for the first semester of 2023 received by the Corruption Eradication Commission (KPK), with the highest amount of corruption occurring in DKI Jakarta.

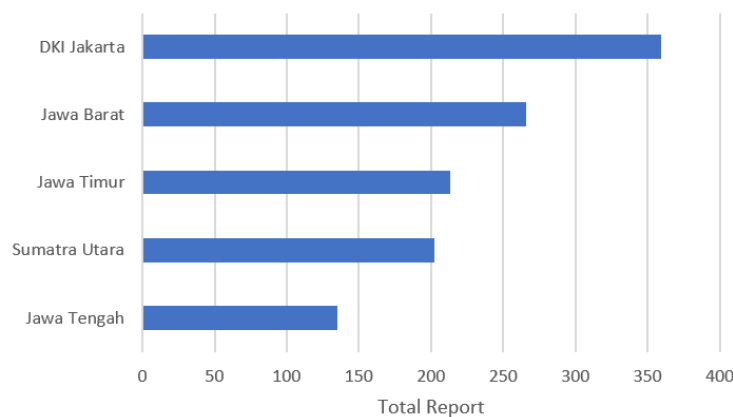


Figure 1. The Alleged Corruption Report for the First Semester Period, 2023

Source: Databoks (2023)

Cheating occurs not only in the workplace but also in the educational sphere. One of them, cheating occurred in 191 SBMPTN participants in 2021 who were disqualified for cheating. Academic fraud also occurs within universities, namely actions carried out by students by carrying out unethical behavior and violating existing regulations. Various kinds of academic fraud have been committed by students, including plagiarism, data falsification, information fraud, copying answers, and sabotage (Darmiah, 2023). The phenomenon of academic dishonesty is partly influenced by the advancements in digital technology. Nowadays, students have the opportunity to utilize digital tools to enhance their knowledge and skills anytime (Probowulan, 2022). Nevertheless, this comes with unfortunate repercussions, as it prompts students to resort to academic dishonesty by leveraging digital aids. This action can certainly have negative impacts, even in the long term. Academic cheating can have negative consequences, including undermining the goals of education in fostering intellectual, civic, and psychological development

(Krou et al., 2021). Moreover, cheating behavior, which is allowed to continue, can make it difficult for the world of education to develop, it can even produce individuals who are less honest, lazy, tend to look for shortcuts, and end up giving rise to people who will legalize any means to achieve the expected targets (Astuti et al., 2016). This was proven through a survey conducted in 2019 by Association of Certified Fraud Examiners (ACFE), revealing that the majority of fraud perpetrators, comprising 73.2% of the total 239 cases, had a bachelor's degree educational background.

Academic fraud can occur due to various backgrounds, both internal and external factors. According to McCabe and Trevino (1997) the factors influencing academic dishonesty include membership in student organizations, peer behavior, peer disapproval of academic misconduct, and perceptions of the severity of penalties for such misconduct. Furthermore, within the university itself, there are still many individuals who misunderstand the process of education. Individuals think that the final result is the most important thing in education, when compared to the process taken (Amiruddin et al., 2022). This encourages individuals to use all means to achieve high grades even though they have to violate applicable academic regulations. Following Maloshonok & Shmeleva (2019) cheating acts are influenced by the individual character of students, the educational environment, and local cultural values. Academic cheating is also influenced by students' ability to rationalize the behavior they have carried out (Rettinger, 2017). In consideration of this, it is crucial to recognize that an individual's decision-making process is not solely indicative of their technical aptitude but is also significantly impacted by their skills and attitudes (Fanani & Saudale, 2019).

Based on several factors above, the factors contributing to academic fraud can be analyzed using the fraud hexagon framework. Previously Theotama, Waskita, and Hapsari (2023) has conducted research to see the effect of the fraud hexagon in motivating students to carry out academic fraud. Through this research, the results were obtained that all components of the fraud hexagon had a positive influence in committing academic fraud. Besides that, Affandi, Hakim, and Prasetyono (2022) has conducted similar research and obtained the findings indicate that pressure, collusion, and opportunity positively influence academic cheating, whereas capability, rationalization, and arrogance do not have any effect.

Building on the aforementioned research, researchers aimed to conduct a similar study to analyze the factors affecting accounting students' propensity for academic dishonesty. The identification of these contributory factors to academic misconduct is anticipated to mitigate the likelihood of such infractions in the future, thereby cultivating individuals of higher quality within Indonesia. This study seeks to contribute by encompassing a wider demographic, involving accounting students from diverse universities across the Java Island, Indonesia.

The Theory of Planned Behavior (TPB) is a theory that explains how an individual's behavior is rooted in the primary factor of personal intention (Ajzen, 1991). This theory is a decision-making process theory that can help understand whether a student will engage in academic dishonesty or refrain from it. TPB provides four main factors in predicting behavior: attitudes towards the behavior, subjective norms, behavioral intentions, and perceived behavioral control (Ababneh et al., 2022). Attitude towards the behavior is defined as an individual's evaluation of behavior that is considered positive or negative, depending on their perception. Subjective norms refer to how

pressure originating from the environment influences a person to take an action. Behavioral intentions the commitment that a person will give, how much effort will be put into the action they will undertake. Perceived behavioral control includes a person's perception of the level of difficulty in carrying out the action, how much control they hold, and the level of personal confidence in carrying out the action. Ajzen argues that although behavioral intention is a very important behavior, a person's actions do not only depend on a person's attitudes and intentions, but also on existing norms and controls (Ajzen & Madden, 1986). For example, when someone feels that academic cheating is a normal thing and can be done, but there are norms that are applied, so that person controls himself not to violate the applicable norms. TPB has been supported by several previous studies which show that TPB can explain why someone commits academic fraud. Previously, Hendy & Montargot (2019) had conducted research with respondents totaling 178 undergraduate and postgraduate students in France, and obtained results that TPB had an effect on academic cheating behavior.

The theory of Fraud Hexagon was introduced by George Louis Vousinas from National Technical University of Athens in 2019. Earlier, Cressey (1953) issued a fraud framework called the fraud triangle, with pressure as the main component, opportunity as the second component, and rationalization as the final component. After that, the fraud framework continued to be developed, until Vousinas released the newest model, namely the fraud hexagon. Fraud hexagon is a development of the fraud pentagon, which originally had a S.C.O.R.E. component, developed into S.C.C.O.R.E.. The S.C.C.O.R.E model is an acronym for the words Stimulus (Pressure), Capability, Collusion, Opportunity, Rationalization, and Ego (Arrogance). This model adds collusion as a new component. Collusion was added to explain that acts of fraud can be committed when perpetrators collaborate, which can then damage the independent verification process to commit acts of fraud (Vousinas, 2019).

According to Cressey (1953) Pressure is a factor that encourages someone to commit fraudulent acts. When someone who is entrusted with trust has a problem, he will be encouraged to violate that trust in order to fulfill his needs. Fraud behavior can be carried out by students who have demands from their parents to achieve high grades and pressure to graduate quickly (Kakiay & Wigiyanti, 2023). Currently, students are required to achieve better grades, be successful, and advance academically, along with the pressure to obtain higher academic degrees in the economy (Bicer, 2020). Previous research conducted by Sososutiksno, Gasperz, and Batkund (2023) found that pressure had an influence in increasing academic cheating behavior. Based on this research, the first hypothesis in this research is:

H1: Pressure has a positive effect on Academic Fraud.

Opportunity is the second thing in the fraud triangle. Cressey (1953) defines opportunity as an opportunity that a person can perceive to commit fraud. One must feel that he has a chance first before starting his action. There are two main components in perceived opportunities, namely general information and technical capabilities. General information is needed by someone to increase their chances of committing fraud. Meanwhile, technical ability refers to a person's ability to commit fraud. Students tend to look for opportunities to commit plagiarism when lecturers neglect academic guidelines, or if lecturers do not explain the punishment policy for students who cheat (Perkins et al., 2020). Previous research conducted by Theotama, Waskita,

and Hapsari (2023) states that opportunity influences acts of academic cheating. Based on this research, the second hypothesis in this research is:

H2: Opportunity has a positive effect on Academic Fraud.

According to Cressey (1953), rationalization is a self-justification of one's actions in committing an illegal behavior, create a mindset that rationalizes the action. Perpetrators will uphold a positive self-view as trustworthy individuals despite contravening norms. They do not perceive themselves as engaging in wrongdoing since they have justified their actions beforehand. An individual believes their behavior is correct when it aligns with their personal code of ethics. Students often rationalize their actions when committing academic dishonesty, particularly if they perceive a low risk associated with such behavior (Serhan et al., 2022). A similar study was previously conducted by Djaelani, Zainuddin, and Mokoginta (2022) yielding results that rationalization significantly influences academic dishonesty. Based on this research, the third hypothesis in this study is as follows:

H3: Rationalization has a positive effect on Academic Fraud.

Capability was an additional factor introduced by Wolfe and Hermanson in 2004, thus forming a fraud diamond. According to Wolfe & Hermanson (2004) capability is defined as the necessary ability of an offender to recognize and repeatedly exploit opportunities. Opportunities can create openings for fraudulent activities, rationalization encourages individuals to act, and competence refers to one's capability to capitalize on existing opportunities. Concerning academic violations, competence pertains to students' assessment of whether they possess the ability to undertake such actions and the proficiency to make the outcomes appear as their own (Smith et al., 2021). The findings of Nurcahyono and Hanum (2023) indicate that competence significantly influences academic dishonesty. Based on this research, the fourth hypothesis in this study is:

H4: Capability has a positive effect on Academic Fraud.

Arrogance is a factor added by Crowe in 2011 to form fraud pentagon. Based on Theotama, Waskita, and Hapsari (2023), arrogance is defined as the behavior of someone who has no responsibility and feels that he is not bound by applicable regulations. Someone will think that he is superior to other people, so he will tend to break the rules. Someone who feels they are better than others will feel superior in themselves to commit fraud (Antawirya et al., 2019). Research involving 199 students indicated that those who feel superior and seek admiration have a greater tendency to commit academic dishonesty. (Brunell et al., 2011). The findings of Pramudyastuti, Susilo, and Miranda (2021) shows that arrogance influences acts of academic cheating. Based on this research, the fifth hypothesis in this research is:

H5: Arrogance has a positive effect on Academic Fraud.

According to Vousinas (2019), collusion can occur when two or more individuals agree to engage in an action to deceive others. Collusion can take place with both internal and external parties. When collusion occurs, preventing dishonesty becomes increasingly challenging as it grows in scale, solidifying dishonest practices as a culture within the local environment. Perpetrators often coerce others into participating in dishonest actions. Individuals with persuasive tendencies are usually more effective in convincing and influencing others to engage

in dishonest acts. Academic dishonesty is often committed when a group of individuals gathers and plans an act of deceit. A study conducted at the Universidad Nacional Heredia revealed that students undergo moral development enabling them to identify collusion as negative behavior (Hernández Chaves & Ramírez Herrera, 2022). However, students may justify collusion based on values such as solidarity, loyalty, and sympathy. Furthermore, the notion that "everyone else is doing it" can motivate students to engage in collusion rather than collaboration. The research findings of Theotama, Waskita, and Hapsari (2023) indicate that collusion has a positive influence on academic dishonesty. Based on this research, the sixth hypothesis in this study is:

H6: Collusion has a positive effect on Academic Fraud.

2. RESEARCH METHODS

The research methodology employed in this study is quantitative, utilizing a questionnaire. The population for this research consists of active students from the Faculty of Economics and Business, Accounting Bachelor's Program, at 34 universities spread across the island of Java, Indonesia. The selection of Java as the population is based on the reports of corruption allegations received by the Indonesia's Corruption Eradication Commission (KPK) for the first semester of the year 2023, indicating that Java has the highest number of corruption cases in Indonesia. This study selects respondents based on the following criteria: (1) Undergraduate students majoring in Accounting at one of the universities in Java Island, and (2) Students enrolled in the academic years 2020, 2021, 2022, and 2023. The recommended sample size for using structural equation models is based on the "rule of thumb," which suggests 15-20 observations per variable, with a recommended sample size ranging between 100-400 (Hair et al., 2010). The respondents for this study consist of 247 students from the classes of 2020, 2021, 2022, and 2023. A Likert scale with four response options is utilized: 1 (strongly disagree), 2 (disagree), 3 (agree), and 4 (strongly agree). The distribution of the questionnaire is conducted through Google Forms. This research employs the PLS-SEM approach with the assistance of SmartPLS 3.

3. RESULTS AND DISCUSSIONS

Pressure, opportunity, rationalization, capability, arrogance, and collusion are exogenous variables in the study. Meanwhile, the endogenous variable used is academic dishonesty. Data analysis is conducted in two stages, namely the outer model and inner model. The outer model is performed to assess convergent validity using loading factors, discriminant validity using the Average Variance Extracted (AVE) values, and reliability using Cronbach's alpha. The inner model is used to test the influence between variables. Loading factors with values considered sufficient in this study are set at 0.6. Therefore, when a loading factor is <0.6, it can be eliminated from the construct (Ghozali, 2014).

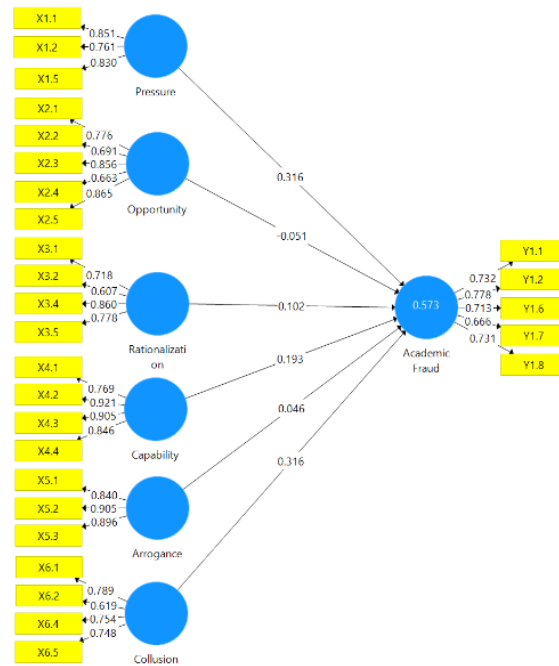


Figure 2. Research Model

Source: Data processed by SmartPLS 3 (2023)

After removing several items, it can be observed that all loading factors have achieved convergent validity. Therefore, the researcher concludes that the test results meet the required criteria.

Table 2. Validity Test Results

Variable	Indicator	Outer Loading	CR	AVE
Pressure	The academic workload is excessively heavy and challenging.	0.851	0.856	0.664
	I find it difficult to achieve grades that align with my expectations without resorting to dishonesty.	0.761		
	There is intense competition among peers.	0.830		
Opportunity	The environment does not take decisive actions when academic dishonesty occurs.	0.776	0.881	0.600
	Professors do not check students' papers with plagiarism detection software, leading me to engage in copy-pasting.	0.691		
	Lack of awareness regarding penalties for those involved in dishonest acts.	0.856		
	When I cheat by copying someone else's answers, that person is unaware and indifferent to my actions.	0.663		
	Professors or supervisors do not conduct inspections.	0.865		
Rationalization	When engaging in dishonesty, I do not harm others.	0.718	0.832	0.557
	Dishonest acts have frequently occurred in my environment.	0.607		
	I engage in dishonesty to achieve good grades, thus bringing pride to my parents and myself.	0.860		
	I resort to dishonesty only when I feel pressured.	0.778		
Capability	I do not feel guilty.	0.769	0.920	0.743
	I am adept at recognizing opportunities and finding loopholes.	0.921		
	I am capable of devising ways and having a solid strategy to engage in dishonesty.	0.905		
	I am skilled at concealing and using tools to aid in dishonest acts.	0.846		

Arrogance	I feel superior when achieving high grades, even if through dishonest actions.	0.840	0.912	0.776
	I want to attain high grades to maintain self-esteem, even if through dishonest actions.	0.905		
	I must achieve high grades to be recognized by others, even if through dishonest actions.	0.896		
Collusion	I allow a trusted friend to complete my assignments.	0.789	0.820	0.534
	I collaborate with my friend on individual assignments.	0.619		
	I copy or use someone else's work without citing references and presenting it as my own.	0.754		
	I ask a friend for assistance in checking my answers during exams.	0.748		
Academic Fraud	I use prohibited items such as hidden notes or electronic devices during exams.	0.732	0.847	0.526
	While taking exams and individual assignments, I cheat by looking at someone else's work.	0.778		
	I write down predicted answers on the desk/hand/paper, etc., before the exam begins.	0.713		
	I write down predicted answers on the desk/hand/paper, etc., before the exam begins.	0.666		
	I submit assignments in my name after copying or requesting work from someone else.	0.731		

Source: Data processed by SmartPLS 3 (2023)

According to the test results, it can be seen that the loading factors range from 0.607 to 0.921, indicating that all items are capable of explaining the variables. Furthermore, the reliability level measured using composite reliability shows values >0.7, categorized as "good," thus capable of measuring the research variables. The AVE values are >0.5, meaning that 50% or more of the variance can be explained, and all variables exhibit high discriminant validity (Ghozali, 2021).

Table 3. Discriminant Validity Test Results

	AF	ARR	CAP	COL	OP	PR	RAT
AF: Academic Fraud	0.725						
ARR: Arrogance	0.533	0.881					
CAP: Capability	0.602	0.564	0.862				
COL: Collusion	0.619	0.562	0.548	0.731			
OP: Opportunity	0.488	0.509	0.545	0.466	0.775		
PR: Pressure	0.634	0.534	0.544	0.463	0.617	0.815	
RAT: Rationalization	0.601	0.570	0.651	0.488	0.671	0.720	0.746

Source: Data processed by SmartPLS 3 (2023)

According to the findings, it can be observed that all elements of the fraud hexagon and academic dishonesty have cross-loading values greater than 0.70. Therefore, it can be stated that all variables are capable of explaining their constructs and indicators (Ghozali, 2021).

Table 4. R Square Test Results

	R Square	R Square Adjusted
Academic Fraud	0.573	0.562

Source: Data processed by SmartPLS 3 (2023)

Through the above determination coefficient, R Square has a value of 0.573. This value suggests that the independent variable accounts for 57% of the variation in the dependent variable, with the remaining 43% attributed to factors not included in this study. Additionally, in the VIF test, there is no multicollinearity as all item values range from 1.882 to 2.940.

Table 5. Hypothesis Test Results

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
PR -> AF	0.316	0.317	0.068	4.655	0.000
OP -> AF	-0.051	-0.052	0.061	0.843	0.400
RAT -> AF	0.102	0.104	0.077	1.321	0.187
CAP -> AF	0.193	0.188	0.063	3.064	0.002
ARR -> AF	0.046	0.047	0.061	0.747	0.455
COL-> AF	0.315	0.321	0.061	5.160	0.000

Source: Data processed by SmartPLS 3 (2023)

The hypothesis test results show that pressure, capability, and collusion influence academic fraud, while opportunity, rationalization, and arrogance do not have a significant impact.

Pressure significantly increases the likelihood of academic fraud. Students who experience pressure are more likely to commit academic dishonesty. The perceived pressure on students can stem from various factors. Students with an overwhelming academic workload and find the taught material challenging may be driven to commit academic dishonesty. Difficulty in understanding the material creates pressure for students, as they must still meet existing expectations, even if they struggle to grasp the content (Akib et al., 2023). Additionally, students often find it challenging to attain grades that align with their desires. To reach predefined grade targets, students may resort to dishonest actions. This is also fueled by environmental factors related to grade competition. For instance, when a student cannot comprehend a course but feels compelled to achieve a good grade due to peer competition, they may be driven to engage in academic dishonesty. Pressure is linked to the subjective norm factor in the theory of planned behavior, stating that pressure can influence students to take certain actions.

This study aligns with the works of Sososutiksno, Gasperz, and Batkund (2023), Achmada, Ghozali, and Pamungkas (2020), Serhan, Houjeir, and Aldhaheiri (2022), and Nurcahyono and Hanum (2023). Through this research, it can be concluded that within the dimensions of the fraud hexagon theory, pressure can be one of the causes of academic dishonesty. This suggests that the greater the pressure a student experiences, the higher the likelihood of them engaging in academic dishonesty.

Opportunity does not have a significant influence on academic dishonesty. This study aligns with the works of Fadersair and Subagyo (2019), Utami and Purnamasari (2021), and Theotama, Waskita, and Hapsari (2023). It indicates that accounting students on the Java do not perceive opportunities to engage in dishonest actions. Students see no opportunities for dishonesty because exam invigilators maintain strict supervision. Moreover, professors consistently check assignments with plagiarism software, preventing students from copy-pasting as it would be

detected. The university has adequately communicated the consequences of academic dishonesty to students through awareness programs, ensuring they are aware of the potential punishments. Some universities have also implemented banners informing about strict actions to be taken in cases of academic dishonesty. Opportunity is related to the Theory of Planned Behavior (TPB), stating that when there are prevailing norms, students will control themselves to avoid violating those norms. Utami and Purnamasari (2021) argue that when a university has an effective control system in place, students find it challenging to identify opportunities. The presence of these conditions leads students to feel that they have no opportunities to engage in academic dishonesty.

Rationalization does not have a significant influence on academic fraud. This study aligns with the works of Utami and Purnamasari (2021), Fadersair and Subagyo (2019), and Febrina, Mapardi, and Sari (2023). Students do not take pride in obtaining grades through dishonest means. Additionally, they perceive academic dishonesty as harming others. For example, a student may feel that cheating disadvantages other students who genuinely study, thus refraining from engaging in dishonest acts. The perceived urgency does not justify students' behavior to resort to dishonesty. This is also due to the minimal occurrence of academic dishonesty in the university environment. Such thinking can be influenced by various factors, including cultural, familial, or religious influences on the student (Fadersair & Subagyo, 2019). Rationalization is related to one of the Theory of Planned Behavior factors, attitude toward the behavior. Students are capable of distinguishing between right and wrong behaviors, recognizing academic dishonesty as inappropriate behavior.

Capability has a significant influence on academic dishonesty. Students engaging in academic dishonesty can recognize and exploit opportunities. Perpetrators tend to seek and take advantage of gaps to carry out their actions (Fadersair & Subagyo, 2019). Without capability, students may perceive the risks involved as too great. For instance, when students identify opportunities, they strategize and plan how to execute their actions effectively. Strategies need to be well-organized to avoid the risk of being caught by supervisors. Moreover, students feel they have the ability to conceal and use tools such as smartphones, small pieces of paper, and others. Students with high capability in cheating tend to be confident in hiding their wrongdoing, suppressing feelings of guilt (Rahman et al., 2023). Without capability, students' opportunities to engage in academic dishonesty diminish. Capability aligns with the factor of behavioral intention in the Theory of Planned Behavior (TPB), explaining that the greater the effort and commitment exerted by students, the higher the likelihood of them engaging in such behavior.

This research aligns with studies conducted by Achmada, Ghozali, and Pamungkas (2020), Nurcahyono and Hanum (2023), and Rusdi et al. (2019). The study finds that within the dimensions of the fraud hexagon theory, capability can be one of the causes of academic dishonesty. This suggests that when an individual has high capability, the likelihood of them engaging in academic dishonesty increases.

Arrogance does not have a significant influence on academic fraud. This result is consistent with research conducted by Oktarina and Ramadhan (2023), Utami and Purnamasari (2021), and Affandi, Hakim, and Prasetyono (2022). Students will not engage in dishonesty even if they possess strong egos. Despite having the ego to achieve high grades, they will not resort to

dishonest means. This result indicates that students who feel superior when obtaining high grades through dishonesty and seek recognition do not have an impact on academic dishonesty. Febriana and Novianti (2019) revealed that a sense of superiority among students does not lead them to commit academic dishonesty.

Collusion has a significant influence on academic dishonesty. Some students mistakenly interpret solidarity, which actually leads to collusive actions. For instance, during an exam, a student may share their answers with a friend who is struggling, as a form of solidarity. When a student has a trusted friend, they may allow their friend to complete their assignment. Additionally, in engaging in dishonesty, students may copy the work of others and claim it as their own. During exams, students who are uncertain about their answers tend to seek their friends' help in checking their responses. These behaviors are driven by trust and a sense of solidarity. Students with many friends increase the likelihood of engaging in academic dishonesty collaboratively.

This research aligns with studies conducted by Oktarina and Ramadhan (2023), Theotama, Waskita, and Hapsari (2023), and Affandi, Hakim, and Prasetyono (2022). The study finds that within the dimensions of the fraud hexagon theory, collusion is one of the causes of academic dishonesty. This implies that greater collusion among students is associated with a higher probability of academic dishonesty.

4. CONCLUSIONS

This writing examines the influence of the fraud hexagon on the academic fraud of undergraduate accounting students in Java, Indonesia. Through this study, it was found that pressure, capability, and collusion significantly influence academic dishonesty, while opportunity, rationalization, and arrogance do not have an impact. Collusion emerged as the most influential factor in academic dishonesty, possibly because students often feel a high sense of solidarity that leads to collusion. For example, in completing assignments, students consider collaboration as a normal behavior. Through the Theory of Planned Behavior (TPB), it can be observed that in terms of capability and rationalization, students can already distinguish between right and wrong behavior, enabling them to control themselves from violating prevailing norms. Factors like subjective norms and behavioral intentions in TPB explain that students in Java, Indonesia face environmental pressure and internal capabilities that drive them towards committing academic dishonesty. The results of this study can be utilized by universities to tighten and enhance internal controls to reduce the likelihood of academic dishonesty. Additionally, universities can provide guidance to explain that academic dishonesty is unacceptable behavior, informing students of the sanctions that will be imposed on those engaging in dishonest acts. Universities should begin building a healthy environment to steer students away from dishonest behavior.

However, the findings of this research are not without limitations. The study planned to involve 350 respondents but only managed to obtain 247 respondents in execution. This occurred due to the difficulty in finding respondents from outside the university, despite the researcher distributing questionnaires to over 500 students. For future researchers, it is recommended to conduct tests using other factors that can explain academic dishonesty behavior beyond the fraud hexagon, such as parenting styles, religion, and others. Furthermore, future researchers

can use both questionnaires and interviews to increase the complexity and accuracy of research results.

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