

The Effect of Hexagon Fraud Theory Components of Academic Fraud for Accounting Department Students with Gender as a Control Variable

Muh Fitrah Ananda Firmansyah & ✉Dian Oktarina
Accounting Department, Faculty of Economic and Business,
Universitas Hayam Wuruk Perbanas, Surabaya, Indonesia

ARTICLE INFORMATION

Article History:

Received August 28, 2023

Revised November 7, 2023

Accepted December 6, 2023

DOI:

[10.21532/apfjournal.v8i2.318](https://doi.org/10.21532/apfjournal.v8i2.318)



This is an open access article under
the [CC-BY-SA](https://creativecommons.org/licenses/by-sa/4.0/) License

ABSTRACT

Academic fraud refers to dishonest and unethical behavior exhibited by individuals in the academic realm, primarily for personal gain. Such fraudulent activities can harm the public's perception of college graduates. This study aims to investigate the impact of the hexagon fraud theory component on academic fraud among students studying accounting. The data collection for this study involves quantitative and survey methodologies. The study's analysis is conducted using SEM PLS. The study had the participation of 153 students pursuing a bachelor's degree in accounting. The results of the study reveal that capability, arrogance, and collusion have a significant impact on academic fraud. However, academic fraud remains unaffected by pressure, opportunity, rationalization, and gender.

Keyword: Academic Fraud, Arrogance, Capability, Collusion.

1. INTRODUCTION

Academic fraud can take the shape of dishonest behavior during tests or producing scientific assignments by referencing other people's viewpoints but failing to cite them. Cheating behavior is also considered a form of academic fraud (Deliana et al., 2020). Fraudulent acts that usually occur during exams and evaluations result in the results of the evaluation being irrelevant and unable to describe student achievement. The result of student achievement evaluations that are irrelevant cause graduates with good

grades not necessarily to have the ability as well as expected academic grades. Muchlis R. Luddin, Inspector General of the Ministry of Education and Culture, stated that during the 2019 National Examination at the SMA/SMK/MA level, there were 126 reports of incidents of fraud allegations received via WhatsApp, email, IG posts, and others means. Complaints coming in from year to year continue to increase and there have been recorded as many as 71 participants identified in 2017, 79 participants in 2018, and 126 participants in 2019. The issue of fraud is in the form of

How to Cite:

Firmansyah, M. F. A., & Oktarina, D. (2023). The Effect of Hexagon Fraud Theory Components of Academic Fraud for Accounting Department Students with Gender as a Control Variable. *Asia Pacific Fraud Journal*, 8(2), 369-380. <https://dx.doi.org/10.21532/apfjournal.v8i2.318>.

✉Corresponding author :
Email: dian.oktarina@perbanas.ac.id

Association of Certified Fraud Examiners (ACFE)
Indonesia Chapter
Page. 369-380

taking photos of questions from computers and spreading them via cell phones (Abdi, 2019a).

Fraud Hexagon is a theory developed by Vousinas (2019). Fraud Hexagon is a development concept of the pentagon fraud concept by adding a collusion component as the sixth component after pressure, opportunity, rationalization, capability, and arrogance which are believed to affect detecting fraud. Pressure can be defined as strong pressure on a person from within and without, such as the nearest person, to attain goals due to the numerous expectations and tasks that students must do. Previous research by Nurkhin (2018), found that pressure had a favorable influence on academic fraud. The results of another study by Apsari & Suhartini (2021) show that pressure does not affect academic fraud by students.

An opportunity has the meaning that someone has committed academic fraud either intentionally or unintentionally. According to previous research Sihombing & Budiarta (2020) it show that opportunity has a positive effect on academic fraud. An environment that supports and provides opportunities to commit fraud makes students commit academic fraud more and more. Research by Agustin & Achyani (2022) shows that opportunity has no significant effect on academic fraud.

Rationalization is the process of justifying a process carried out by someone by offering plausible and socially acceptable explanations so that they are not held accountable. If, in their social environment, many commit fraud, it can encourage other individuals to commit fraud. Previous research by Fransiska & Utami (2019) shows that rationalization affects academic fraud because many other students do too. Affandi et al. (2022) found that rationalization did not affect academic fraud. Rationalization is the process of justifying a process carried out by someone by offering plausible and socially acceptable explanations so that they are not held accountable.

Capability is the nature of an individual in committing fraud, which creates a desire to get opportunities and take advantage of them. Capability is an internal factor that influences the control of individual behavior. The greater the perceived behavioral control, the stronger the individual performs the behavior. Research by Dewi & Pertama (2020) shows that capability does not affect academic fraud, while research by Affandi et al. (2022) shows that capability does not affect academic fraud.

Arrogance is an arrogant or haughty attitude that convinces someone with pride that he can commit fraud. The greater a person's arrogance, the more likely they are to commit academic fraud. Previous research by Fadersair & Subagyo (2019) shows that arrogance affects academic fraud, while research by Djaelani et al. (2022) shows that arrogance does not affect academic fraud.

Collusion is cooperation carried out by two or more people secretly to gain an advantage. Someone who can easily collaborate for certain benefits with other parties will be more likely to commit academic fraud. Previous research by Apsari & Suhartini (2021) shows that collusion has a significant positive effect on academic fraud, while research by Sukowati (2022) shows that collusion has no effect on academic fraud in online learning.

Gender is a socially and culturally produced attribute that is inherent in men and women, Fraud can be committed by both men and women. This makes the concept of gender raise judgments or perceptions of a person with positive or negative prejudices and general rights regarding specific gender characteristics.

This study aims to test and analyze whether there is an influence of the six factors of the fraud hexagon theory on academic fraud and whether gender is a control variable. This research is expected to contribute to educational institutions, especially at the university level, by

providing guidance and learning related to ethical issues so that fraud does not occur, starting with academic fraud.

2. LITERATURE REVIEW AND HYPOTHESIS

The Planned Behavior Theory

The planned behavior theory was developed from the reasoned action theory. The planned behavior theory seeks to anticipate and comprehend the motivating effect on conduct that is beyond the control of the person. According to planned behavior theory, three factors determine behavior intention: attitudes toward the conduct, subjective norms, and perceived behavior control. A person can have many ideas about conduct, but when confronted with a particular situation, only a handful of these beliefs emerge to impact behavior. This little belief is very effective in influencing individual behavior (Ajzen, 1985). This prominent belief is separated into two parts: the first is behavior belief, which is individual belief in the outcomes of conduct and judgment of these outcomes. Attitudes will be influenced by behavioral beliefs. The second type of belief is normative belief, which refers to an individual's belief in the normative expectations of others who become their references, such as friends and family. These normative expectations contribute to the formation of a changeable subjective norm for an activity. The third type of belief is control beliefs, which are individual beliefs about the presence of things that support or inhibit their conduct, as well as their views of how strongly these things impact their behavior. The perceived behavior control variable is formed by control belief.

The Fraud Theory

The origins of fraud theory can be traced back to Cressey's fraud triangle hypothesis, which proposed in 1953 that fraud arises owing to three factors: pressure, opportunity, and rationalization. Wolfe and Hermanson proposed the fraud diamond theory in 2004, which suggested that fraud might arise not just due to

pressure, opportunity, and rationalization but also due to capacity. Marks further extended the idea of fraud in 2012, stating that fraud is impacted not just by aspects of pressure, opportunity, rationalization, and capability, but also by arrogance, which is referred to as the Pentagon fraud hypothesis. Vousinas expanded on the fraud idea in 2019, stating that more reasons cause someone to commit fraud from the prior Pentagon fraud pentagon theory, especially collusion. The hexagon fraud theory, established by Vousinas in 2019, states that six elements induce someone to commit fraud: pressure, opportunity, rationalization, capability, arrogance, and collusion.

Pressure Influences the Occurrence of Academic Fraud

Pressure is the encouragement given to someone, both from within the person and from outside the environment, which causes a person to do something to meet the expectations of others. In cases of academic fraud, the expectation is that parents will get high grades. This is in line with the planned behavior theory, where pressure is a subjective norm that makes individuals have the confidence to meet the expectations of others as a reference for their behavior, in this case, the expectations of their parents. Thus, this is also in line with the fraud hexagon theory, which states that pressure can affect the occurrence of fraud. Research from Nurkhin (2018) states that pressure has a positive effect on academic fraud. This is because there are demands from oneself and others, both family and the surrounding environment, so the inability to meet the demands is the main factor in someone committing academic fraud (Nurkhin, 2018). The findings of this study are corroborated by the findings of Affandi et al. (2022) and Djaelani et al. (2022) who found that pressure has a beneficial influence on academic fraud. This demonstrates that the greater the pressure, the greater the academic fraud. Therefore, the hypothesis can be formed as follows:

H₁: Pressure affects academic fraud.

Opportunity Influences the Occurrence of Academic Fraud

Opportunity is a person's perspective on situations and conditions that allow someone to do something. In cases of academic fraud, the perspective in question is a person's point of view to capture the best situations and conditions for the occurrence of the fraud. This is in line with the planned behavior theory, which states opportunity is a representative of the component of behavior control, which is the result of individual control over their perspective on situations and conditions. Thus, this is also in line with the fraud hexagon theory, which states that opportunities can affect the occurrence of fraud. The result of the research by Sihombing & Budiarta (2020) states that the opportunity has a positive effect on academic fraud. Therefore, the hypothesis can be formed as follows:

H₂: Opportunity affects academic fraud.

Rationalization Influences the Occurrence of Academic Fraud

Rationalization is a defense made for wrong actions because many people also do this, or it can be said that this is a natural thing and often happens. In cases of academic fraud, this is something that is considered normal and widely practiced. So, even though it is wrong, the perpetrators still assume and maintain that academic fraud is not wrong because many other people also do it. This is in line with the planned behavior theory, where rationalization is an attitude component to behavior that creates a person's view that academic fraud does not harm other people and this is a normal situation. Thus, this is also in line with the fraud hexagon theory, which states that rationalization can occur in fraud. Previous research by Fransiska & Utami (2019) states that rationalization can affect academic fraud. The results of this research were also strengthened by Apsari & Suhartini (2021) which showed that rationalization affected academic fraud behavior. The number of friends who also

commit academic fraud during learning is justified and can encourage students to commit fraud. Therefore, the hypothesis can be formed as follows:

H₃: Rationalization affects academic fraud.

Capability Influences the Occurrence of Academic Fraud

Capability refers to someone's ability, talent, and strength to perform something. In the instance of academic fraud, capacity refers to a person's belief in their ability to conduct academic fraud. This is consistent with the planned behavior hypothesis, in which capacity is a component of behavior control, which is a type of someone's competence derived from the past or the experience of others who have done it, and thus fosters academic fraud. As a result, this is consistent with the fraud hexagon hypothesis, which claims that capacity can lead to the incidence of fraud. Dewi & Pertama, (2020) state that capability has a positive effect on academic fraud. This is because the more experience a person has, the easier it is for him or her to devise specific strategies for committing academic fraud so that it runs smoothly. Fadairsair & Subagyo, (2019) states that capability has a positive effect on academic fraud behavior. Therefore, the hypothesis can be formed as follows:

H₄: Capability affects academic fraud.

Arrogance Influences the Occurrence of Academic Fraud

Arrogance is the arrogance of one's behavior in acting. In cases of academic fraud, arrogance is a belief that comes from an environment that encourages someone to commit academic fraud to meet the expectations of friends and gain self-recognition. This is in line with the planned behavior theory, where arrogance represents a component of subjective norms that make individuals have the belief to meet the expectations of others as a reference for their behavior, which in this case is to meet the expectations of friends to gain recognition. Thus, this is also in line with the fraud hexagon theory, which states that arrogance influences the occurrence

of fraud. The results of previous research by Fadersair & Subagyo (2019) show that arrogance has a significant effect on academic fraud. The results of this research are reinforced by Apsari & Suhartini (2021) who show that arrogance is an exaggerated trait shown by someone and pride because they have more abilities than other people. Therefore, the hypothesis can be formed as follows:

H₅: Arrogance affects academic fraud.

Collusion Influences the Occurrence of Academic Fraud

Collusion is cooperation carried out in secret between two or more people to do something that is not right. In cases of academic fraud, the cooperation that is carried out is cooperation to commit academic fraud. This is in line with the planned behavior theory, where collusion represents a component of behavioral control that results in cooperation with others to commit academic fraud. As a result, this is consistent with the fraud hexagon theory, according to which collusion influences the occurrence of fraud. Previous research by Apsari & Suhartini, (2021) found that collusion had a favorable and significant effect on academic fraud. Affandi et al., (2022) argue that cooperation plays an essential part in defining the conditions that lead to a commitment to fraud, which supports the findings of this study. If someone intends to commit collusion, and there is support from other individuals, collusion can be realized more easily. Therefore, the hypothesis can be formed as follows:

H₆: Collusion affects academic fraud.

3. METHODS

The research population consisted of all Hayam Wuruk Perbanas University students. Purposive sampling was used in this study, and the following criteria were used:

- Accounting students at Hayam Wuruk Perbanas University's Faculty of Economics and Business.
- Accounting department students who have taken or are taking courses

in Business Ethics and Accounting Profession or Fraud Auditing.

This study relied on primary data gathered through the distribution of questionnaires. The variables in this study were measured using a Likert scale of 1-4 with details of 1 for very often, 2 for frequently, 3 for always, and 4 for never. The Structural Equation Modeling-PLS analysis method was used in this study, with the following details:

Outer Model Analysis

The values of convergent validity, discriminant validity, and composite reliability are used to evaluate this model.

- Convergent Validity:** displays the value of correlation between manifest variables in a construct. The loading factor and the Average Variance Extracted (EVA) results indicate the validity test. If the loading factor value is larger than 0.7 and the Average Variance Extracted (EVA) value is greater than 0.5, the correlation is stronger.
- Discriminant Validity:** indicates the degree of connection between manifest variables in various constructs. The cross-loading value, which must be more than 0.7 for each variable, demonstrates the discriminant validity test.
- Composite Reliability:** demonstrate the instrument's accuracy, consistency, and precision in measuring constructs. Cronbach's Alpha must be greater than 0.7 to pass the composite reliability test.

Inner Model Analysis

The R-square value of this model is significant in assessing how much influence exogenous latent variables have on endogenous latent variables. If the R-square value is less than or equal to 0.7 the model is considered good. If the R-square value is less than 0.45, the model is considered moderate, if the R-square value is less than 0.25, the model is considered weak.

Hypothesis Testing

The hypothesis test in the PLS-SEM has been shown by the values of the t-statistic, path coefficient and p-value. In carrying out hypothesis testing, there are conditions for formulating a hypothesis, namely if t-statistic < 1.96 or p-value > 0.05 then the hypothesis can be accepted. If t-statistic > 1.96 or p-value < 0.05 then the hypothesis is rejected.

4. RESULTS AND DISCUSSION

Description of Research Subjects

Table 1. **Gender-Based Respondent Characteristics**

Gender	Frequency	Percentage
Man	38	25%
Women	115	75%
Total	153	100%

Source: Processed Data

Table 1 displays 38 male respondents (25%) and 115 female respondents (75%). These statistics show that the majority of responses are female.

Table 2. **Respondent Characteristics Based on Class Year and Semester**

Year of Class (Semester)	Frequency	Percentage
2017 (11)	1	1%
2018 (9)	1	1%
2019 (7)	151	98%
Total	153	100%

Source: Processed Data

Table 2 displays the number of responses by incoming force. As many as 0.7% or 1 respondent for class 2017

(semester 11) and class 2018 (semester 9) and 151 respondents or 98.6% from class 2019 (semester 7).

Table 3 shows that 112 or 73% of the respondents had taken the Business Ethics & Accounting Profession course, 4 or 3% of the respondents had taken the Fraud Auditing course, and 37 or 24% of the respondents had taken both of these course.

Table 4. **Characteristics of Respondent Based on GPA**

GPA	Frequency	Percentage
< 3.00	0	0%
3.00 – 3.50	30	20%
> 3.50	123	80%
Total	153	100%

Source: Processed Data

Table 4 shows that none of the respondents had a GPA below 3.00; 30 or 20% of respondents had a GPA of 3.00-3.50; and 123 or 80% of respondents had a GPA > 3.50.

Structural Equation Modeling-PLS Analysis

Outer Model Analysis

Convergent & Discriminant Validity

Table 5 shows that the AVE value and square roots of AVE for all research variables are greater than 0.5 so it can be concluded that all variables are declared valid.

Composite Reliability

Table 6 shows that the composite reliability and Cronbach's Alpha values for all variables are greater than 0.7. This shows that all variables in the study are reliable.

Table 3. **Characteristics of Respondents Based on Courses Taken**

Courses	Frequency	Percentage
Business Ethics & Accounting Profession	112	73%
Fraud Auditing	4	3%
Business Ethics & Accounting Profession and Fraud Auditing	37	24%
Total	153	100%

Source: Processed Data

Table 5. Validity Test Results

Variables	AVE	√AVE	Information
Academic Fraud	0.701	0.837	Valid
Pressure	0.801	0.895	Valid
Opportunity	0.796	0.892	Valid
Rationalization	0.743	0.862	Valid
Capability	0.744	0.862	Valid
Arrogance	0.807	0.898	Valid
Collusion	0.748	0.865	Valid

Source: Processed Data

Table 6. Result of Reliability Testing

Variables	Composite Reliability	Cronbach's Alpha
Academic Fraud (AF)	0.875	0.787
Pressure (PR)	0.942	0.918
Opportunity (OP)	0.886	0.744
Rationalization (RT)	0.896	0.827
Capability (CP)	0.921	0.885
Arogancy (AR)	0.893	0.760
Collusion (CL)	0.899	0.831

Source: Processed Data

Table 8. Hypothesis Test Results

Relationship Between Variables	Coefficient	P-Values	Results
PR → AF	0.091	0.380	Rejected
OP → AF	0.030	0.626	Rejected
RT → AF	0.097	0.181	Rejected
CP → AF	0.267	0.024	Accepted
AR → AF	0.186	0.041	Accepted
CL → AF	0.261	0.017	Accepted
GENDER → AF	-0.031	0.610	Rejected

Source: Processed Data

Inner Model Analysis

Table 7. R-Square and Q-Square Test Results

	R-Square	Q-Square
Academic Fraud	0.689	0.46

Source: Processed Data

The R-square value is 0.689 according to table 7. This means that the factors pressure, opportunity, rationalization, capability, arrogance and collusion may explain 68.9% of academic fraud, whereas the remaining 0.311 or 31.1% is impacted

by variables not included in the model. A Q-square value of 0.46 is also derived from table 7, indicating that variables and data can predict the model or have a good observation value with a percentage of 46%.

Hypothesis Testing

The results of testing with bootstrapping from the SEM-PLS analysis are as follows:

The following outcomes are produced using table 8:

- a. Hypothesis 1
According to table 8, pressure has a p-value of larger than 0.05 and a coefficient of 0.091, indicating that the pressure variable has no effect on academic fraud.
- b. Hypothesis 2
According to table 8, the opportunity variable has a p-value greater than 0.05 and a coefficient of 0.030, indicating that it has no effect on academic fraud.
- c. Hypothesis 3
According to table 8, rationalization has a p-value greater than 0.05 and a coefficient of 0.097, indicating that it has no effect on academic fraud.
- d. Hypothesis 4
According to table 8, the capability variable has a p-value of 0.024, which is less than 0.05, and a coefficient of 0.267, indicating that it has a positive effect on academic fraud.
- e. Hypothesis 5
According to table 8, arrogance has a p-value less than 0.05, and a coefficient of 0.186, indicating that the arrogance variable has a positive effect on academic fraud.
- f. Hypothesis 6
According to table 8, collusion has a p-value of 0.017, which is less than 0.05 and a coefficient of 0.261, indicating that collusion has a positive effect on academic fraud.

According to table 8, gender as a control variable has a p-value larger than 0.05 and a coefficient of -0.031, indicating that gender cannot be utilized as a control variable to regulate academic fraud variables.

DISCUSSION

Effect of Pressure on Academic Fraud

The results of this research show that pressure does not affect academic fraud. This can happen because all the question items about pressure show that the average respondent answers in the "never" category, which means that students have never felt pressure from financial, job,

competitors, or external sources. This is because, based on the respondent's data, it shows that the majority of students, namely as many as 80% of students, have a GPA of more than 3.5. This shows that students do not need to commit academic fraud because they have been able to meet the expectations of their parents. These results are supported by research from Apsari & Suhartini (2021) and Andayani & Sari (2019) which show that pressure does not affect academic fraud.

Effect of Opportunity on Academic Fraud

The result of the research states that opportunity does not affect academic fraud. This can happen because the two items, the statements of the opportunity, show that the majority of students' answers are on the "ever" indicator, which means that students have experienced opportunities for academic cheating to occur, but the average results of academic fraud that occurs in undergraduate accounting students at Hayam Wuruk Perbanas University state that the answers of the majority of students were on the "never" indicator in committing academic fraud. In addition, based on the results of grouping students' characteristics based on class, as much as 98.6% are students of class 2019 (semester 7), where students have participated in various character and soft skill development programs such as Harmoni, Super Softskills Mentoring (SSM), and also Try Out Together. Class of 2019 students are equipped with good soft skills, where students are trained to be honest and believe in themselves. The results of this research are also supported by the results of research conducted by Agustin & Achyani (2022); Djaelani et al. (2022); Apsari & Suhartini (2021); dan Wira Utami & Purnamasari (2021) which state that opportunity has no effect on academic fraud. Students prefer to be honest and not commit fraud, even though there are conditions that allow students to commit academic fraud.

Effect of Rationalization on Academic Fraud

The results of the research show that rationalization does not affect academic fraud. This can happen because of the three statement items. The rationalization shows that the majority of students' answers are on the "ever" indicator, which means that students feel there is justification when committing academic fraud, but from the average results of academic fraud that occurs in undergraduate accounting students at Hayam Wuruk Perbanas University, it was stated that the answers of the majority of students were on the indicator "never" committed academic fraud. This is because the culture at Hayam Wuruk Perbanas University encourages students to have strong understanding and character. In the student's academic handbook, it is explained related to the forms of violations along with the sanctions that will be received. There is even a separate article, namely Chapter VII of the Perbanas Students Handbook, which specifically explains policies regarding plagiarism, collusion and academic fraud (PERBANAS, 2019). In addition, there are also written rules in which, when a student commits academic fraud during an exam and is found by the supervisor, the student will receive a sanction where student photos will be posted on bulletin boards located in several places on campus, and the student must repeat related courses. The average result shows that the majority of students believe there is justification or rationalization regarding academic fraud that occurs in the student's environment, but this justification still does not make students commit academic fraud. The results of this research are also supported by research conducted by Affandi et al. (2022); Agustin & Achyani (2022); Utami & Purnamasari (2021) and Andayani & Fitria Sari (2019) which state that rationalization does not affect academic fraud. The results of the research Andayani & Sari (2019) explain that the tendency to commit academic fraud depends on ethical values

and each individual's circumstances. Good ethical values embedded in individuals keep students from committing academic fraud, even though students feel they see justification for academic fraud.

Effect of Capability on Academic Fraud

The results of the research show that capability affects academic fraud. This can happen because of the four statement items' capability to show answers. The majority of students are on the "never" indicator, which means that the students feel they have no capability when committing academic fraud. In line with the average results of academic fraud that occur in undergraduate students at Hayam Wuruk Perbanas University, the majority of students' answers were in the "never" indicator when committing academic fraud. The stronger the student's capability, the greater the student's motivation to commit fraud. Character education that is formed from the start of entering lectures makes students not accustomed to planning and controlling situations to commit fraud. The majority of students also stated that they were never used to lying or being dishonest in everyday life because they had been equipped with a variety of good soft skills from the time they entered Hayam Wuruk Perbanas University. Real sanctions applied by the campus also make it difficult for students to take advantage of the weaknesses of the learning system at Hayam Wuruk Perbanas University. The results of this research are in line with Agustin & Achyani (2022); Djaelani et al. (2022); Apsari & Suhartini (2021); Utami & Purnamasari (2021); Ramadhan & Ruhayat (2020); and Fadersair & Subagyo (2019) which state that capability influences academic fraud. Fadersair & Subagyo (2019) explain that experience and capability play an important role in encouraging academic fraud. Without the capability. It will be quite risky if you commit an act of academic fraud. Students need to study the existing gaps so that the action will run smoothly.

Effect of Arrogance on Academic Fraud

The results of this research show that arrogance affects academic fraud. This explains that the academic rules of Hayam Wuruk Perbanas University have been running effectively, as shown by the existence of real sanctions contained in the student handbook. Rules related to academic fraud are even clearly regulated in the student manual chapter VII regarding policies against plagiarism, collusion, and academic fraud (PERBANAS, 2019). The academic supervision system is also running well, the presence of CCTV in every corner of the classroom makes it difficult for students to outsmart the surveillance system and prevent academic fraud. In addition, from the two items, the arrogance statement shows that the majority of students' answers are in the "never" indicator, which means that students tend to have a low level of egoism and believe that academic rules apply to them. In line with the average results of academic fraud that occurs in bachelor of accounting students at Hayam Wuruk Perbanas University, it was stated that the answers of the majority of students were in the "never" indicator for committing academic fraud. The lower the level of student egoism, the lower the possibility of students committing academic fraud. This is also reinforced by the effectiveness of the control system and real sanctions implemented by the campus, as well as by the students themselves, who are equipped with commendable culture and character that have been instilled since students entered the first semester. The results of the research are also supported by research conducted by Agustin & Achyani (2022); Apsari & Suhartini (2021); and Fadersair & Subagyo (2019) which states that arrogance influences the occurrence of academic fraud. Students who feel they have superiority will encourage students to commit academic fraud so that they can achieve high achievements and gain recognition from others.

Effect of Collusion on Academic Fraud

The results of the research show that collusion affects academic fraud. This explains that the undergraduate accounting students at Hayam Wuruk Perbanas University are not able to tell others to do what they want to benefit themselves, students are also unable to commit collaborative fraud during exams, and students have difficulty hiding and covering up academic fraud with friends. In addition, from items of the collusion statement, the majority of students' answers were in the "never" indicator, which means that students have never felt that they have worked with friends to commit academic fraud, in line with the average results of academic fraud that occur in undergraduate accounting students at Hayam Wuruk Perbanas University, which stated that the answers of the majority of students were on the "never" indicator in committing academic fraud. This is due to several factors, one of which is the effective rules applied at Hayam Wuruk Perbanas University. The rules regarding academic collusion and fraud are even explained in a separate chapter in Chapter VII of the Perbanas Students Handbook. Chapter VII of the student manual explains in detail the prevention, scope, and sanctions given for acts of collusion and academic fraud (PERBANAS, 2019). Based on the results of grouping the characteristics of respondents based on courses they have taken, as many as 73% of students have taken business and professional ethics courses, in which these courses explained forms of fraud. Students have also been equipped with personality and professional ethics that enable them to stay away from such collusive actions. The absence of support from other individuals causes collusion to not be realized. The more students feel they can cooperate with friends and receive support from other friends in committing academic fraud, the higher the levels of academic fraud behavior among undergraduate accounting students at Hayam Wuruk

Perbanas University. The results of this research are also supported by research conducted by Affandi et al, (2022); Agustin & Achyani (2022); and Apsari & Suhartini (2021) which state that collusion affects academic fraud. There are social support factors that influence a person to intend to commit collusion so that the support from other individuals will make collusion realized.

Effect of Gender on Academic Fraud

The results of this research show that gender has no significant effect on academic fraud. Academic fraud that occurred among undergraduate accounting students at Hayam Wuruk Perbanas University has not been influenced by gender differences. Both men and women are equally likely to commit academic fraud. The results explained that no significant results were explaining whether men tended to commit academic fraud more easily or vice versa. The results of this research are supported by Prima, (2017) who explains that gender does not affect academic fraud. Students of the female gender do not necessarily judge academic fraud behavior more strictly. Male students can also act decisively against academic fraud. This explains that neither male nor female students have any effect on academic fraud. A firm view of fraud can be caused by the influence of each environment.

5. CONCLUSION

This study aims to investigate whether the factors that cause fraud according to the hexagon fraud hypothesis have an impact on academic fraud. The study found that the factors of pressure, opportunity, and rationalization do not have any effect on academic fraud, while capability, arrogance, and collusion do. The research also showed that gender does not affect academic fraud. However, the study was limited by the incomplete and non-comprehensive distribution of questionnaires to eligible students, making it difficult to generalize the findings. Therefore, in future research, broader

sample criteria should be used to enable more comprehensive and accurate results.

REFERENCES

- Abdi, A. P. (2019). *Kemendikbud Catat 126 Kecurangan Selama Ujian Nasional 2019*. Tirto.Id. <https://tirto.id/kemendikbud-catat-126-kecurangan-selama-ujian-nasional-2019-drNd>
- Affandi, A., Hakim, T. I. R., & Prasetyono. (2022). Dimensi Fraud Hexagon dan Spiritualitas Pada Kecurangan Akademik Selama Pembelajaran Daring The Hexagon Fraud Dimensions and Spirituality on Academic Cheating During Online Learning. *Infestasi*, 18(1), 1-15.
- Agustin, C. R., & Achyani, F. (2022). *Prosiding National Seminar on Accounting, Finance, and Pengaruh Dimensi Fraud Hexagon terhadap Academic Fraud*. 2(1), 295-309.
- Ajzen, I. (1985). From Intentions to Actions: A Theory of Planned Behavior. *Action Control*, 11-39.
- Andayani, Y., & Fitria Sari, V. (2019). Pengaruh Daya Saing, Gender, Fraud Diamond Terhadap Perilaku Kecurangan Akademik Mahasiswa (Studi Kasus Pada Mahasiswa S1 Akuntansi Universitas Negeri Padang). *Jurnal Eksplorasi Akuntansi*, 1(3), 1458-1471.
- Apsari, A. K., & Suhartini, D. (2021). Religiosity as Moderating of Accounting Student Academic Fraud with a Hexagon Theory Approach. *Profesionalmudacendekia.Com*, 1(3), 211-230. 10.47153/afs13.1512021.
- Deliana, D., Siregar, D. A., & Nizma, C. (2020). Academic Fraud Behavior of Accounting Students in Higher Education on Sumatera Island. *International Journal of Technical Vocational and Engineering Technology*, 2(1), 2710-7094.

- Dewi, I. G. A. R. P. &, & Pertama, I. G. A. W. P. (2020). Fraud Diamond Dan Dampaknya. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 5(2), 27–46.
- Djaelani, Y., Zainuddin, Z., & Mokoginta, R. M. (2022). Academic fraud of students in the Covid-19 period: Testing with the Pentagon's fraud dimension. *International Journal of Research in Business and Social Science*, 11(2), 414–422.
- Fadersair, K., & Subagyo, S. (2019). Perilaku Kecurangan Akademik Mahasiswa Akuntansi : Dimensi Fraud Pentagon (Studi Kasus Pada Mahasiswa Prodi Akuntansi Ukrida). *Jurnal Akuntansi Bisnis*, 12(2), 122–147. 10.30813/jab.v12i2.1786.
- Fransiska, I. S., & Utami, H. (2019). Perilaku Kecurangan Akademik Mahasiswa: Perspektif Fraud Diamond Theory. *Jurnal Akuntansi Aktual*, 6(2), 316–323. 10.17977/um004v6i22019p316.
- Nurkhin, A. (2018). Pengaruh Faktor-Faktor Fraud Diamond Dan Gone Theory Terhadap Kecurangan Akademik. *Economic Education Analysis Journal*, 7(1), 120–139.
- PERBANAS, U. H. W. (2019). *Buku Pedoman Mahasiswa Perbanas 2019*.
- Prima, M. P. (2017). Analisis Pengaruh Idealisme, Relativisme, Religiusitas dan Jenis Kelamin (Gender) Terhadap Kecurangan Akademik Mahasiswa. *Jurnal Ilmiah Mahasiswa FEB*, 5(1).
- Ramadhan, A. P., & Ruhiyat, E. (2020). Kecurangan Akademik: Fraud Diamond, Perilaku Tidak Jujur, Dan Persepsi Mahasiswa. *JABI (Jurnal Akuntansi Berkelanjutan Indonesia)*, 3(1), 13-25. 10.32493/jabi.v3i1.y2020.p13-25.
- Sihombing, M., & Budiarta, I. K. (2020). Analisis Pengaruh Fraud Triangle Terhadap Kecurangan Akademik (Academic Fraud) Mahasiswa Akuntansi Universitas Udayana. *E-Jurnal Akuntansi*, 30(2), 361-370. 10.24843/eja.2020.v30.i02.p07
- Sukowati, D. A. (2022). Pengaruh Dimensi Fraud Hexagon Dan Penyalahgunaan Teknologi Informasi Terhadap Perilaku Kecurangan Akademik Secara Daring Mahasiswa Akuntansi. *Thesis*. Universitas Pembangunan Nasional Veteran Yogyakarta.
- Wira Utami, D. P., & Purnamasari, D. I. (2021). The impact of ethics and fraud pentagon theory on academic fraud behavior. *Journal of Business and Information Systems*, 3(1), 49–59. 10.36067/jbis.v3i1.88.