

PREDICTION ACADEMIC FRAUD OF ACCOUNTING STUDENTS WITH DIAMOND FRAUD ANALYSIS

¹Abdul Rahman , ²Deliana*), ³Rizki Syahputra, ⁴Listiorini, ⁵Maymunah Ghavira

^{1,5}Public Financial Accounting Politeknik Negeri Medan

^{2,3}Accounting Information Systems Politeknik Negeri Medan

⁴Faculty of Economics and Business, Universitas Harapan

E-mail: abdulrahman@polmed.ac.id, deliana@polmed.ac.id,
rizkisyahputra@polmed.ac.id, rini66@yahoo.com,
maymunahghavira@students.polmed.ac.id.*

*⁾Corresponding Author

Article	Abstract
<p>Article History</p> <p>Received : 02/02/2023 Reviewed : 29/02/2023 Accepted : 06/03/2023 Published : 20/03/2023</p> <hr/> <p>Volume : 24 No : 1 Month : March Year : 2023 Page : 116-135</p>	<p>This research is useful for obtaining empirical evidence regarding prediction academic fraud accounting students of state higher education in Medan city by using fraud diamond analysis. This research expected to produce policies that be be able to prevent academic fraud at state higher education in Medan city. This research uses quantitative methods with primary data namely questionnaires. This research uses techniques simple random sampling and slovin formula to determine the number of samples. The minimum samples are 97 accounting students at state higher education in Medan city. This study uses statistical analysis testing, measurement and structural evaluation model in smartpls software. The results indicate that academic pressure and the ability to commit academic fraud have an effect on academic fraud. Opportunities and rationalizations to committ academic fraud have no effect on academic fraud.</p> <p>Keywords: <i>Academic fraud, diamond fraud, smartpls.</i></p>

1. INTRODUCTION

Fraudulent behavior has become a problem that still often occurs still to be found until this day. This can be found not only in profit-oriented business sectors, but also in achievement-oriented academic institutions (Pramudyastuti et al., 2020). Fraud that occurs in academic institutions can be referred to as academic fraud. Academic fraud is an act that aims to achieve a desire that deviates from the applicable academic rules (Deliana et al., 2017). According to Andayani and Fitria Sari (2019) academic fraud has a negative impact, including an ineffective evaluation process. This can damage the image and expectations of society towards college graduates (Munirah and Nurkhin, 2018).

Cases of academic fraud during the pandemic, namely plagiarism by students in Indonesia was increasing (Fadhlurrahman, 2020). Online learning has a negative impact on the world of education because supervision of students is not effective enough so that students easily commit plagiarism. Another case was found that the jockey has been being used by students because of students have many assignments which made students overwhelmed. So that students were interested using the services of assignment jockeys. Students think that using jokey is not bad, because students also have pressure to be able to maintain academic grades (Aulia, 2020).

Wolfe and Hermanson (2004) in the theory of fraud diamond states that fraud can be caused by four factors, namely: pressure, opportunity, rationalization, and capability. Fraud was triggered because of academic pressure that encourages someone to commit fraud. Study by Munirah and Nurkhin (2018) said that academic pressure has effect academic fraud. That research is in line with research by Murdiansyah et al., (2017), Dewi and Pertama (2020). However, different opinions with Andayani and Fitria Sari (2019), Andrianus et al., (2019), Rahmawati and Susilawati, (2019) said that academic pressure has no effects on academic fraud.

The opportunity to commit academic fraud is also one of the conditions that allow for fraud. The Opportunity is a big factor when student detect tactics to commit fraud that have the possibility that the act will not be discovered (Andrianus et al., 2019). There are research by Rahmawati and Susilawati (2019), Andayani and Fitria Sari (2019) said that opportunity has effect academic fraud behavior. Unlike the results of

research Andrianus et al., (2019), Budiman (2018), Nurkhin and Fachrurrozie (2018) said that opportunity has no effect on academic fraud.

Rationalization is also a factor that triggers someone to commit academic fraud. Rationalization is justification made by someone by giving reasons that are rational and acceptable to others (Munirah & Nurkhin, 2018). Research by Munirah and Nurkhin (2018), Andrianus et al., (2019), Ningrum et al., (2020) Dewi and Pertama (2020) said that rationalization to commit academic fraud has affects the behavior of academic fraud. However, there are differences in research by Padmayanti et al., (2017), Andayani and Fitria Sari (2019), Sasongko et al., (2019) said that rationalization to commit academic fraud has no effect on academic fraud.

Fraudulent acts will not occur when there is no person's ability to do so(Wolfe & Hermanson, 2004). StudyNingrum et al., (2020), Hariri et al., (2018), Rahmawati and Susilawati (2019), as well as Dewi and Pertama (2020) said that ability to commit academic fraud influences academic fraud behavior, but it is difference with the research by Muhsin et al., (2018), Andayani and Fitria Sari (2019), Andrianus et al., (2019), Sasongko et al., (2019) said that ability to commit academic fraud has no effect on academic fraud.

This research is a research replication of Deliana et al., (2020). This study uses fraud diamond analysis and the population is accounting students at Medan State University, while studied by Deliana et al., (2020) used fraud triangle analysis and the population is accounting students at State Universities on the island of Sumatra. This study aims to empirically prove how the diamond fraud theory can affect academic fraud in accounting students at state higher education in Medan City.

2. LITERATURE REVIEW

Academic Fraud

According to Pramudyastuti et al., (2020) academic fraud is an unethical act, this is in accordance with the characteristics of fraudulent acts which usually deviate from ethics or rules. Academic fraud is an act committed by students including violations of applicable rules in a dishonest way (Deliana et al., 2020). Fraud is designed so that individuals or groups take advantage and exploit existing opportunities so that they can harm other people (Melinda et al., 2022). The usual fraudulent acts are like copying

other people's answers, collaborating in doing assignments or during exams, plagiarism, asking other people or friends to do assignments given by lecturers (Padmayanti et al., 2017).

Academic Pressure

Academic pressure is a strong impetus for someone to commit academic fraud which can come from various parties (Pramudyastuti et al., 2020). Albrecht et al., (2012) said that the pressure was divided into 4 (four) types which became the driving factor, including the financial pressures experienced by students, namely economic conditions so that they were afraid of losing scholarships, as well as deductions from pocket money from parents. Bad habits that students have to postpone existing work or assignments, and cannot allocate time for study and activities outside of lectures. Academic pressure can also come from external parties given by third parties to meet their expectations (Rahman et al., 2021). The pressure is like pressure from parents, scholarship providers, and friends (Murdiansyah et al., 2017). Another pressure is that the pressure to get good grades is the main factor driving students to commit fraud (Murdiansyah et al., 2017).

Opportunity to Commit Academic Fraud

Opportunity to commit academic fraud is a condition of a person who has a combination and conditions to enable committing fraud (Deliana et al., 2020). Hariri et al., (2018) said opportunity occurs due to weaknesses in a system. That weaknesses can provide an opportunity for someone to commit fraud (Wolfe & Hermanson, 2004). The weakness of a system is a lack of control and the application of sanctions that are not firm (Murdiansyah et al., 2017).

Rationalization of Committing Academic Fraud

According to Padmayanti et al., (2017) Rationalization is a self-justification process aimed at covering up or reducing the guilt that arises because of committing fraud. The rationalization is based on the assumption that someone else has committed the fraud so that the perpetrator thinks he or she may also be able to do.

Ability to Commit Academic Fraud

Ability is a condition that a person has so that he gains the ability to commit or creates an opportunity commit fraud (Hariri et al., 2018). Capability is required to open the door to fraud and take advantage of fraud (Nurkhin and Fachrurrozie, 2018). Wolfe and Hermanson (2004) said that the ability possessed by a person is the main role in whether fraud will be carried out, without the ability of the perpetrator to discourage him from committing fraud. Wolfe and Hermanson (2004) provides six characteristics of abilities that affect fraud, namely position or authority in the organization, sufficient intelligence to understand and take advantage of situations, self-confidence, skills to pressure and threaten others, ability to deceive, and high tolerance for stress. Individuals who are idealistic will tend to commit academic fraud because they want to compete in getting the best grades by taking advantage of situations and opportunities (Andayani & Fitria Sari, 2019).

The Effect of Academic Pressure on Academic Fraud

Academic pressure is a big push on yourself that comes from within and outside yourself because of many demands received (Munirah & Nurkhin, 2018). The higher academic pressure received by students it will can higher commit academic fraud. This statement is in line with the results of the research conducted Munirah and Nurkhin (2018), Dewi and Pertama (2020) said that academic pressure has an affect academic fraud.

H1: Academic pressure has an effect on academic fraud

The Effect of Opportunity to Commit Academic Fraud on Academic Fraud

Opportunity is a condition that allows students to commit academic fraud. Weak supervision of a system in tertiary institutions to supervise and discipline perpetrators of fraud can cause students to commit fraud. The higher opportunity it will be increase academic fraud. This is supported by research Andayani and Fitria Sari (2019), Murdiansyah et al., (2017) said that the opportunity to commit academic fraud is one of the factors that influence academic fraud.

H2: Opportunity to commit academic fraud has an effect on academic fraud

The Effect of Rationalization to Committing Academic Fraud on Academic Fraud

Rationalization is justification by providing rational reasons and can be accepted by others (Munirah and Nurkhin, 2018). Rationalization is done to be able to hide feelings of guilty after committing academic fraud. The high rationalization that students have, it will be increase academic fraud. Study by Munirah and Nurkhin (2018), Pramudyastuti et al., (2020) said that the rationalization to committing academic fraud has an effect on academic fraud.

H3: Rationalization to committing academic fraud has an effect on academic frau

The Effect of Ability to Commit Academic Fraud on Academic Fraud

Wolfe and Hermanson (2004) states that the ability possessed by a person plays a major role in being able to commit fraud, without the ability the perpetrator will discourage committing academic fraud. This ability is useful for seeing the opportunities that exist and being able to see the weaknesses of a system, making it easier for students to commit academic fraud. Munirah and Nurkhin (2018) said that the ability to commit academic fraud has an influence in encouraging academic fraud behavior.

H4: Ability to commit academic fraud has an effect on academic fraud

3. RESEARCH METHODS

Research Model

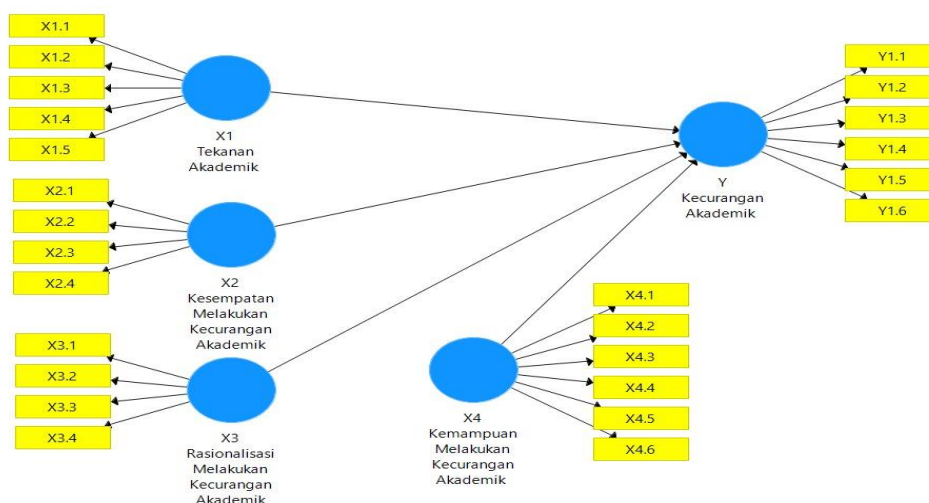


Figure 1. Research Model.

Source: Data Processed, Smart PLS, 2022.

This study used quantitative research methods, based on phenomena or symptoms whose data analysis is statistical and aims to prove the hypothesis proposed (Sugiyono, 2020). The model which used is a reflexive indicator model that shows the indicators are manifestations of constructs and assumes that result from constructs or embodiments of constructs (Ghozali, 2021).

Population and Sample

The population are accounting students state higher education in Medan City namely Politeknik Negeri Medan, Universitas Sumatera Utara, Universitas Negeri Medan, and Universitas Islam Negeri Sumatera Utara with 3,030 students (<https://Pddikti.Kemdikbud.Go.id>). This research uses simple random sampling and uses the slovin formula to determine the number of samples (Sugiyono, 2020). Based on these calculations, it can be determined that the minimum sample are 97 accounting students at state higher education in Medan City .

Data Type

This study uses primary data obtained directly through informants without going through intermediaries in the form of interviews, questionnaires, and observations (Sugiyono, 2020). Questionnaires were distributed to students of the Accounting Department at State Universities in Medan City via the google form. The Likert scale is used as a measurement scale for aimed at measuring attitudes, opinions and perceptions of the phenomena of a person or group (Sugiyono, 2020).

Variable Operational

The indicators of academic fraud (Y) adopted from Deliana (2020), namely fraud in completing individual assignments, fraud in completing group assignments, fraud in taking exams. The indicators of academic pressure (X1) adopted from Albrecht et al (2012) consists financial pressure, bad habits that a person has, pressure from external, other pressures. The indicators of opportunity to commit academic fraud (X2) adopted from Deliana et al., (2020) consists lecturer not checking for plagiarism incidents, lecturer not changing the system of assignments or exams given to different groups or students, students pay attention their environment are also involved in fraud, lecturer does not check for fraud. The indicators of rationalization to commit academic fraud (X3) adopted from Budiman (2018) consists justifying by giving plausible

reasons, many students who commit fraud, feel fraud is a natural act. The indicators of ability to commit academic fraud (X4) adopted from Wolfe and Hermanson (2004) consists a position that can take advantage of opportunities to commit fraud, intelligence to understand and take advantage of situations, self-confidence, skill to suppress and threaten others, ability to hide fraud, able to suppress feelings of guilt/ stress after or when committing fraud.

Data analysis

The analysis technique used in this study was descriptive analysis and statistical analysis using SmartPLS software, namely evaluating the measurement model are convergent validity, discriminant validity, composite reliability. Also evaluation of the Structural Model using the value of R-square, Q² predictive relevance, hypothesis testing (Ghozali, 2021).

4. RESULTS AND DISCUSSION

RESULT

Descriptive Statistical Analysis

Based on the collection of questionnaires, the obtained questionnaires was 102 questionnaires. That amount exceeds the minimum sample of respondents that has been determined.

Table 1
Distribution of Respondents' Responses to Academic Pressure

No	Question	Frequency					Total	Average	Information
		STS	TS	N	S	SS			
1	The family's economic condition was not good so I was required to get a scholarship	14	21	27	25	15	300	2.94	High enough
2	I often put off doing assignments or putting off studying	5	18	19	26	34	240	2.35	Low
3	My parents demanded that I get a good GPA or grades	8	13	28	33	20	262	2.57	Low

4	The graduation standard given by the University or Lecturer is very high	28	21	28	9	16	342	3.35	High enough
5	For me, a good IP level is more important than honesty	28	21	28	8	16	340	3.33	High enough
Total							1,484	2.91	High enough

Source: Processed Data, 2022.

Table 1 it shows that students have high enough academic pressure with an average response value of 2.91.

Table 2
Distribution of Respondents' Responses to Opportunities to Commit Academic Fraud

No	Question	Frequency					Total	Average	Information
		STS	TS	N	S	SS			
1	The lecturer checks for plagiarism in your assignment	4	11	21	38	28	231	2.26	Low
2	The lecturer changes the pattern of student assignments to different groups	4	9	29	35	25	238	2.33	Low
3	Lecturers are wary of fraud on exams	4	8	24	36	30	226	2.22	Low
4	According to your observations, your environment commits academic fraud during the learning process	10	15	32	26	19	277	2.72	High enough
Total							972	2.38	Low

Source: Processed Data, 2022.

Table 2, it shows that the average in the respondent's response is 2.38. The opportunity to commit academic fraud is included in the low category.

Table 3
Distribution of Respondents' Responses to Rationalization of Committing Academic Fraud

No	Question	Frequency					Total	Average	Information
		STS	TS	N	S	SS			
1	When I commit academic fraud I don't harm anyone	27	24	24	17	10	347	3.40	High enough
2	Many students commit academic fraud	10	16	29	25	22	273	2.68	High enough
3	Committing academic fraud because other people are also doing it	20	22	26	24	10	324	3.18	High enough
4	Doing academic fraud is a natural thing	41	37	16	6	2	415	4.07	High
Total							1,359	3.33	High enough

Source: Processed Data, 2022.

Table 3, it shows that the average value in the respondent's response is 3.33, which means that it is included in a fairly high category.

Table 4
Distribution of Respondents' Responses to Ability to Commit Academic Fraud

No	Question	Frequency					Total	Average	Information
		STS	TS	N	S	SS			
1	I am able to see and take advantage of opportunities to commit fraud	26	39	26	6	5	381	3.74	High
2	I was able to find ways and strategies to commit fraud	29	36	28	7	2	389	3.81	High
3	I feel confident that I can hide fraudulent acts from being detected	37	32	26	4	3	402	3.94	High
4	Able to convince others not to report fraudulent acts	37	29	28	4	4	397	3.89	High
5	Able to make excuses to cover up fraud	30	38	24	7	3	391	3.83	High
6	I was able to suppress guilt when I cheated	35	27	18	17	5	376	3.69	High
Total							2,336	3.82	High

Source: Processed Data, 2022.

Table 4 shows that the average in the respondent's response is 3.82 which is included in the high category.

Table 5
Distribution of Respondents' Responses to Academic Fraud

No	Question	Frequency					Total	Average	Information
		STS	TS	N	S	SS			
1	Copying assignment answers from friends	24	21	43	7	7	354	3.47	High
2	Citing other people's opinions without including the author's name	38	29	24	8	3	397	3.89	High
3	Does not participate in doing group assignments	65	29	5	1	2	460	4.51	Very high
4	Copying the work of friends in carrying out group assignments	42	33	19	7	1	414	4.06	High
5	Collaborate with friends during exams	17	29	38	14	4	347	3.40	High Enough
6	At the time of your exam fraud with small notes	36	33	21	9	3	396	3.88	High
Total							2,368	3.87	High

Source: Processed Data, 2022.

Table 5 shows that the total average in the respondent's response is 3.87 which is included in the high category.

Evaluation of the Measurement Model

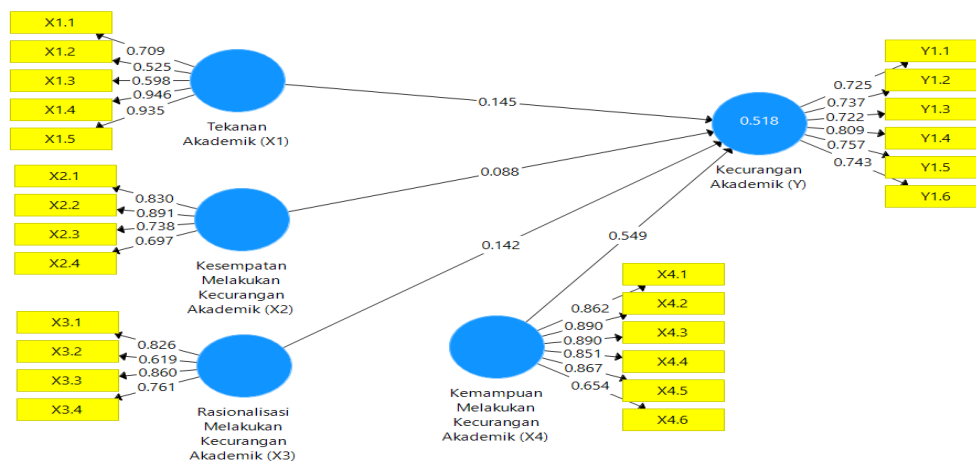


Figure 2. Results of Structural Model Evaluation.

Source: SmartPLS Output 3, 2022.

Validity Convergent

This test is aims to determine the validity between indicators in each variable with the provision that the loading factor value must be above 0.7. However, a loading factor value of 0.5 to 0.6 is still acceptable (Ghozali, 2021). Table 6 show that the indicators in every variable are declared valid. The following are the results of convergent validity testing:

Table 6
Outer Loading Value

Variable	Indicator	Loading Factor	Information
Academic Pressure (X1)	X1.1	0.709	Valid
	X1.2	0.525	Valid
	X1.3	0.598	Valid
	X1.4	0.946	Valid
	X1.5	0.935	Valid
Opportunity to Cheat Academic Fraud (X2)	X2.1	0.830	Valid
	X2.2	0.891	Valid
	X2.3	0.738	Valid
Rationalization of Fraud Academic (X3)	X2.4	0.697	Valid
	X3.1	0.826	Valid
	X3.2	0.619	Valid
	X3.3	0.860	Valid
	X3.4	0.761	Valid

Source: SmartPLS, 2022.

Table 7
Advanced

Variable	Indicator	Loading Factor	Information
Ability to Cheat Academic Fraud (X4)	X4.1	0.862	Valid
	X4.2	0.890	Valid
	X4.3	0.890	Valid
	X4.4	0.851	Valid
	X4.5	0.867	Valid
	X4.6	0.654	Valid
Academic Fraud (Y)	Y1.1	0.725	Valid
	Y1.2	0.737	Valid
	Y1.3	0.722	Valid
	Y1.4	0.809	Valid
	Y1.5	0.757	Valid
	Y1.6	0.743	Valid

Source: SmartPLS Output 3, 2022.

Validity Discriminants

This test of latent variables is different from other variables by comparing the value of the cross loading of each variable indicator must be bigger than the loading value of other latent variables (Ghozali, 2021). Table 8 show that all indicators in each variable are said to be valid.

Table 8
Cross Loading Value

	Academic Pressure (X1)	Opportunity to Commit Academic Fraud (X2)	Rationalization to Commit Fraud Academic (X3)	Ability to Commit Academic Fraud (X4)	Academic Fraud (Y)
X1.1	0.709	0.204	0.191	0.135	0.226
X1.2	0.525	0.142	0.121	0.071	0.055
X1.3	0.598	0.224	0.096	0.084	0.069
X1.4	0.946	0.075	0.244	0.184	0.293
X1.5	0.935	0.084	0.259	0.197	0.309
X2.1	0.115	0.830	-0.035	0.061	0.141
X2.2	0.123	0.891	0.072	0.148	0.192
X2.3	0.049	0.738	-0.152	-0.098	-0.006
X2.4	0.117	0.697	0.185	0.135	0.152
X3.1	0.243	0.040	0.826	0.603	0.474
X3.2	-0.012	0.102	0.619	0.332	0.187
X3.3	0.253	0.059	0.860	0.515	0.512
X3.4	0.210	0.128	0.761	0.575	0.443
X4.1	0.176	0.236	0.643	0.862	0.613
X4.2	0.147	0.108	0.560	0.890	0.580
X4.3	0.254	0.158	0.621	0.890	0.660

Source: SmartPLS, 2022.

Table 9
Advanced

	Academic Pressure (X1)	Opportunity to Commit Academic Fraud (X2)	Rationalization to commit Fraud Academic (X3)	Ability to Commit Academic Fraud (X4)	Academic Fraud (Y)
X4.4	0.133	0.078	0.535	0.851	0.533
X4.5	0.219	0.181	0.583	0.867	0.599
X4.6	0.000	-0.067	0.426	0.654	0.441
Y1.1	0.222	0.189	0.421	0.522	0.725
Y1.2	0.254	0.171	0.389	0.549	0.737
Y1.3	0.266	0.187	0.330	0.464	0.722

Y1.4	0.215	0.153	0.444	0.544	0.809
Y1.5	0.180	0.047	0.466	0.508	0.757
Y1.6	0.220	0.172	0.458	0.491	0.743

Source: SmartPLS Output 3, 2022

Composite Reliability

Reliability tests are carried out to assess the accuracy, consistency and precision of the instrument in measuring a construct with the provision that the value must be >0.7 (Ghozali, 2021). Table 10, it can be seen that all variables have a value >0.7 , so it can be concluded that all variables have good reliability.

Table 10
Composite Reliability Value

Variable	Composite Reability	Information
Academic Pressure (X1)	0.868	Reliable
Opportunity to Cheat Academic Fraud (X2)	0.870	Reliable
Rationalization of Fraud Academic (X3)	0.853	Reliable
Ability to Cheat Academic Fraud (X4)	0.934	Reliable
Academic Fraud (Y)	0.885	Reliable

Source: SmartPLS Output 3, 2022

Evaluation of the Structural Model

1) R Square

The R Square test is carried out to explain whether there is an influence between exogenous variables on endogenous variables(Ghozali, 2021).

Table 11
R Square value

	R Square	R Square Adjusted
Academic Fraud (Y)	0.518	0.498

Source: SmartPLS Output 3, 2022

Table 11 shows that the R Square value for the Academic Fraud variable is 0.518. This can mean that the ability of the independent variable to explain the dependent variable is 51.8%, while the remaining 48.2% can be explained by other

variable outside the variables in this study.

2) Q² Predictive Relevance

This test was conducted to determine the value of the resulting observations. If $Q^2 > 0$ means that the observed value has good predictive relevance (Ghozali, 2021). Result shows that the model in this study has a good predictive relevance value with Q^2 is 0.258.

Table 12

Q² Predictive Relevance Value

Variable	Q ²
Academic Fraud (Y)	0.258

Source: SmartPLS Output 3, 2022

3) Hypothesis testing

Test the significance value hypothesis to determine the effect between variables. The provisions of the significance value that must be achieved are p-values < 0.05 , t value > 1.96 (Ghozali, 2021).

Table 13

Hypothesis testing

Variabl e	Original Sample	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
X1 -> Y	0.145	0.156	0.071	2040	0.042
X2 -> Y	0.088	0.102	0.073	1,196	0.232
X3 -> Y	0.142	0.147	0.095	1,494	0.136
X4 -> Y	0.549	0.543	0.086	6,345	0.000

Source: SmartPLS Output 3, 2022

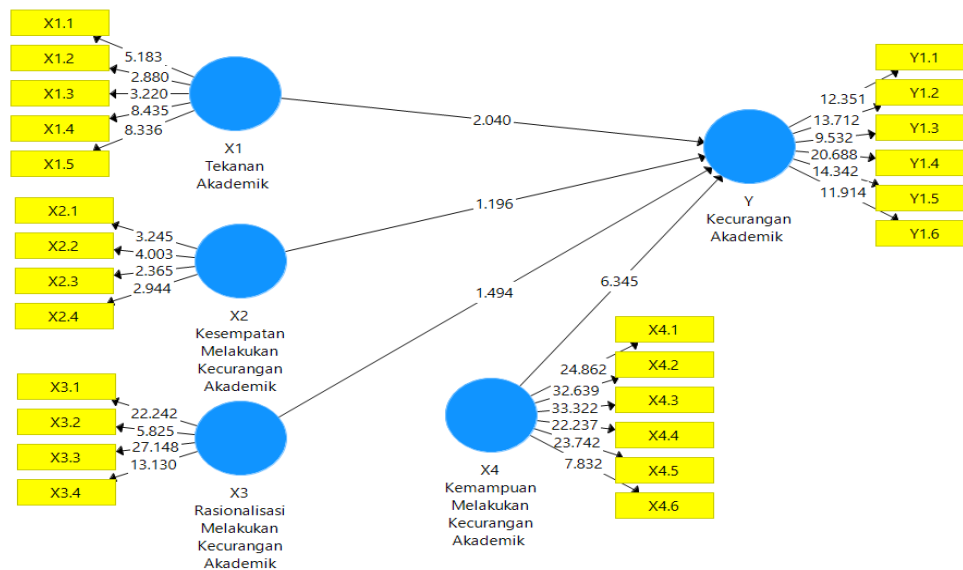


Figure 3. Hypothesis Test Results.

Source: SmartPLS Output 3, 2022

Based on the results, it can be seen that the t-statistical value of the academic pressure variable (X1) on academic fraud (Y) is 2.040, and the p-value is 0.042. From the test results it is known that the t-statistic value is >1.96 with p-values < 0.05 which means H1 is accepted. The opportunity to commit academic fraud (X2) on academic fraud (Y) has a t-statistical value of 1.196 with a p-value of 0.232. This shows that the t-statistic value <1.96 and p-values > 0.05 which means that H2 is rejected. The rationalization for committing academic fraud (X3) on academic fraud (Y) has a t-statistic value 1,494 and p-values of 0.136. This means that the t-statistic value is <1.96 and the p-value is > 0.05 , so H3 is rejected. The ability to commit academic fraud (X4) to academic fraud (Y) has a t-statistic value of 6,345 and p-values of 0.000, it shows that the t-statistic value is >1.96 and the p-value is <0.05 , so H4 is acceptable.

DISCUSSION

The Effect of Academic Pressure on Academic Fraud

Academic pressure has an effect on academic fraud on accounting students at Medan City State University. Based on the results of descriptive analysis which shows that students have quite high academic pressure, including the graduation standards given by universities or lecturers which are very high, a good IP level is more important than honesty, and family economic conditions are not good so that students are required

to get a scholarship is included in a fairly high category. In addition, students also feel academic pressure caused by students often delaying doing assignments or delaying studying and students are required by their parents to get a GPA or good grades (Padmayanti et al.,2017). This causes students to commit academic fraud in order to meet the demands received. The results consistent with the result of research Dewi and Pertama(2020), Munirah and Nurkhin(2018), Murdiansyah et al., (2017) said that academic pressure has effects academic fraud because the higher the academic pressure received by students, the higher it will be.

The Effect of Opportunity to Commit Academic Fraud on Academic Fraud

Opportunity to commit academic fraud has no effect on academic fraud. Referring to the results of the descriptive statistical analysis, it shows that students have a low chance of committing academic fraud. Although according to student observations, the environment for academic fraud during the learning process is quite high, lecturers carry out supervision or control such as checking for plagiarism on assignments given to students, changing assignment patterns to different groups, and being careful about fraud during exams. These activities can be carried out to strengthen supervision or control so that students do not commit academic fraud. The results of this study are in line with research by Budiman (2018), Hariri et al., (2018), Andrianus et al., (2019), as well as Nurkhin and Fachrurrozie (2018) said that opportunity have no effect on academic fraud because students do not feel there is an opportunity to commit academic fraud because the lecturer exercises good supervision and control.

The Effect of Rationalization of Committing Academic Fraud on Academic Fraud

Rationalization of committing academic fraud has no effect on academic fraud. Although the rationalization of committing academic fraud has no effect on academic fraud, the results from respondents' responses indicate that the level of rationalization committing academic fraud belongs to a fairly high category. Students think that committing academic fraud is a natural thing. Apart from that, they assume that committing academic fraud does not harm anyone, commits academic fraud because other people also do it, and many students commit academic fraud. The level of rationalization that students have that is not too high means that students still have good enough awareness not to commit academic fraud. The tendency to commit academic

fraud is based on ethical values and on individual student circumstances (Andayani and Fitria Sari, 2019). The results of this study are consistent with research Padmayanti et al., (2017), Hariri et al., (2018), Andayani and Fitria Sari (2019), And Sasongko et al., (2019) said that rationalization to commit academic fraud have no effect on academic fraud.

The Effect of Ability to Commit Academic Fraud on Academic Fraud

The ability to commit academic fraud affects academic fraud. This is also consistent with the results of the descriptive analysis shows that students have a high ability to commit academic fraud. Students have the highest ability to commit academic fraud, namely feeling confident to be able to hide fraudulent actions so that they cannot be detected, being able to convince others not to report fraudulent acts, being able to make excuses to cover up fraud, being able to find ways and strategies to commit fraud, being able to see and take advantage of opportunities to commit fraud, and to be able to suppress feelings of guilt when committing academic fraud. This research proves the diamond fraud theory (Wolfe and Hermanson, 2004) says students need a right skill to find and take advantage of opportunities to commit academic fraud. The results of this study is in line with research by Nurkhin and Fachrurrozie (2018), Hariri et al., (2018), Rahmawati and Susilawati (2019), Dewi and Pertama (2020) said that the ability to commit academic fraud have effects academic fraud.

5. CONCLUSION

The test results show that academic pressure has an effect on academic fraud. Based on the descriptive analysis, students have high enough academic pressure, the higher the level of academic fraud committed by students. Opportunity to commit academic fraud has no effect on academic fraud. The low level opportunity to commit academic fraud was caused supervision by lecturers. Rationalization of committing academic fraud has no effect on academic fraud. Students have a rationalization for committing academic fraud that is quite high or not too high. It can describe students still have good enough awareness not to commit academic fraud. The ability to commit academic fraud affects academic fraud. This is because students have a high ability to commit academic fraud.

6. BIBLIOGRAPHY

- Albrecht, WS, Albrecht, CO, & Albrecht, Conan C. zimbelman, MF (2012). *Fraud Examination*. Cengage Learning Asia, 1–662.
- Andayani, Y., & Fitria Sari, V. (2019). The Influence of Competitiveness, Gender, Fraud Diamond on Students' Academic Fraudulent Behavior (Case Study on Bachelor of Accounting Students at Padang State University). *Journal of Exploratory Accounting*, 1(3), 1458–1471.
- Andrianus, A., Billy, B., Yuliati, R., & Adelina, YE (2019). Academic Fraud in Accounting Students Based on the Fraud Diamond Perspective. *Expansion: Journal of Economics, Finance, Banking and Accounting*, 11(2), 157–178.
- Aulia, DA (2020). Students and the Service Phenomenon “Task Jockey.” <https://kumparan.com/adinda-angel-aulia/mahasiswa-dan-fenomena-jasa-joki-assignment>
- Budiman, NA (2018). Student Academic Fraud Behavior: Fraud Diamond Dimensions and Gone Theory. *Accountability: Journal of Accounting Science*, 11(1), 75–90.
- Deliana, Abdulrahman, & Nursiah. (2017). Academic Fraud Behavior of Accounting Students at State Universities in North Sumatra. *Proceedings Professionalism of Accountants Towards Sustainable Business Practice*.
- Deliana, D., Siregar, DA, & Nizma, C. (2020). Academic Fraud Behavior of Accounting Students in Higher Education on Sumatra Island. *International Journal of Technical Vocational and Engineering Technology*, 2(1), 2710–7094.
- Dewi, IGARP, & First, IGAW (2020). Academic Fraudulent Behavior of Accounting Students: The Fraud Diamond Dimension. *JIA (Journal of Scientific Accounting)*, 5(2), 221–234.
- Fadhilurrahman. (2020). Student Fraud in Online Exams during the Covid-19 Period, Let's Be Honest You Have. *Kompasiana.Com*.
- Ghozali, I. (2020). *Quantitative & Qualitative Research Design*. Primary Yoga.
- Ghozali, I. (2021). *Partial Least Squares: Concepts, Techniques and Applications Using the SmartPLS 3.2.9 (3rd ed.) Program*. Diponegoro University Publishing Agency.
- Hair, J. ., Ringle, CM, & Sarsyed, M. (2011). PLS-SEM: Indeed A Silver Bullet. *Journal of Marketing Theory and Practice*, 139–150.
- Hariri, Wijayati, A., & Rahman, F. (2018). Detecting Academic Fraud Behavior With Fraud Diamond Theory Perspective. *Journal of Food Security*, 2(1), 1–11. <https://pddikti.kemdikbud.go.id>. (n.d.). Retrieved March 1, 2021, from <https://pddikti.kemdikbud.go.id>
- Muhsin, Kardoyo, & Nurkhin, A. (2018). What are the Determinants of Academic Fraud Behavior? From Fraud Triangle to Fraud Pentagon Perspective. *KnE Social Sciences*, 3(10), 154.
- Munirah, A., & Nurkhin, A. (2018). The Influence of Fraud Diamond and Gone Theory Factors on Academic Fraud. *Economic Education Analysis Journal*, 7(1), 120–139.

- Murdiansyah, I., Sudarma, M., & Nurkholis. (2017). The Influence of Fraud Diamond Dimensions on Academic Fraud Behavior (Empirical Study on Accounting Masters Students, University of Brawijaya). *Journal of Actual Accounting*, 4(2), 121–133.
- Ningrum, SRK, Riwijanti, NI, & Handawati, KU (2020). A Review of Academic Fraud from a Fraud Diamond Perspective. *Journal of Research and Applications: Accounting and Management*, 4(3), 298–304.
- Nurkhin, A., & Fachrurrozie, F. (2018). Analysis of the Influence of Fraud Diamond Dimensions on Academic Fraud Behavior of UNNES Accounting Education Students. *Liabilities (Journal of Accounting Education)*, 1(1), 1–12.
- Padmayanti, KD, Sujana, E., & Kurniawan, PS (2017). Analysis of the Influence of Fraud Diamond Dimensions on Students' Academic Fraud Behavior (Case Study of Bidikmisi Recipient Students in Accounting Department, Faculty of Economics, University of Education, Ganesha). *E-Journal S1 Ak Ganesha University of Education*, 8(2), 1–12.
- Pramudyastuti, OL, Fatimah, AN, & Wilujeng, DS (2020). Academic Fraud Behavior of Accounting Students: An Investigation of Fraud Diamond Dimensions. *Journal of Economic, Management, Accounting and Technology*, 3(2), 147–153.
- Rahmawati, S., & Susilawati, D. (2019). The Influence of Fraud Diamond Dimensions and Religiosity on Students' Academic Fraud Behavior. *Trisakti Journal of Accounting*, 5(2), 269–290.
- Rohendi, H. (2018). Academic Fraudulent Behavior in Bandung State Polytechnic Accounting Students. *Expansion*, 10(1), 75–81.
- Sasongko, N., Hasyim, MN, & Fernandez, D. (2019). Analysis of behavioral factors that cause student academic fraud. *Journal of Social Sciences Research*, 5(3), 830–837.
- Sugiyono. (2020). *Quantitative Qualitative Research Methods and R&D* (Sutopo (Ed.); second edition). Bandung: Alfabeta.
- Wolfe, DT, & Hermanson, DR (2004). 'The Fraud Diamond : Considering the Four Elements of Fraud. *The CPA Journal*, 74(12), 38–42. <https://digitalcommons.kennesaw.edu/facpubs/1537/>