The Influence of Pressure, Opportunity, Rationalization, and Ability on Academic Fraudulent Behavior of FEB Student

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Abstract

This study aims to analyze the influence of factors in fraud diamond theory, namely pressure, opportunity rationalization, and ability, on student academic fraud behavior from the perspective of fraud diamond theory. The study used nine departments at the Faculty of Economics and Business with the acquisition of 373 data obtained, which were processed using Smart PLS. The results showed that pressure has a positive but insignificant effect on student academic fraud behavior, and rationalization significantly impacts student academic fraud behavior. In contrast, opportunities and abilities do not significantly impact academic fraud behavior

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Keywords: academic fraud, diamond theory, pressure, opportunity, rationalization, competence

1. INTRODUCTION

The phenomenon of cheating behavior is not new in the world of education. Academic fraud committed by students has become commonplace in Indonesia because it often occurs at almost all levels of education, from the first school level to the university level. In higher education, students usually find cheating to produce a satisfactory output value. This also increases the possibility of cheating in the work or business world. Therefore, universities have an essential role in guiding students to avoid such fraud early on to minimize the opportunity to commit academic fraud. (Neva & Amyar, 2021)

Education is believed to play an essential role in the development of a nation and is one of the critical factors in improving the nation's intelligence and creating students who are full of innovation and able to improve human resources. Technological developments in the era of globalization have now affected various aspects of life in the social, economic,

317

cultural, political, and educational fields. The development of technology today can positively impact the world of education because it is easy to access various information anywhere and anytime. However, technological advances have not only a positive impact but also a negative impact on the world of education. The ease with which students can access various information makes it easier for students to be influenced by modern lifestyles. Various innovations make it easier for students to depend on gadgets.

In addition, the negative impact of higher technological development has led students to engage in fraudulent practices. Currently, many students still engage in academic cheating practices openly. Academic cheating is an action taken by students to get the results they want. Student's dependence on gadgets in today's generation must be connected to social media, especially among teenagers, thus causing addiction to always using gadgets to complete assignments given by lecturers. Academic fraud is an action students take to get results that are what they want.

Some forms of academic fraud that occur in learning by students are plagiarizing other people's scientific work and acknowledging other people's scientific work, plagiarism, copying and pasting articles or assignment materials, bribing by giving money, and working together during exams (Tisa, 2019). Forms of practice include copying assignments from other students, renaming other people's report work, copying and pasting, not including sources, and carrying small notes during the exam. (Haya Ningsi et al., 2018). Academic cheating often occurs among junior high school students and undergraduate and postgraduate students. Academic fraud committed by students can take various forms, including cheating on exams, copying and pasting colleagues' work, making cheats during exams, and even browsing answers during exams. (Pramudyasututi et al., 2020). (Hariri et al., 2018) Cheating is committed by students, namely cheating using small notes or mobile phones, plagiarizing friends' results, and behavioral others. (Sundaya, 2021). The model estimation results provide an overview of empirical knowledge, as presented in Figure 1, as an abstraction of empirical findings. The figure explains that avoiding academic fraud is a joint effort between individual students, lecturers, and student social and examination supervision systems. This figure demonstrates optimism that academic fraud, currently indicated by 52.9% cheating and 79.4% plagiarism, can be minimized.

This research is supported by the Theory Of Planned Behavior (TPB). The Theory of Planned Behavior was proposed by (Ajzen, 1991), which explains that individual compliance can be seen from a psychological perspective. This theory generally suggests that everyone's behavior is driven by the desire to engage in these activities. Three components contribute

318

to individual behavior formation: attitudes, subjective norms, and perceived behavioral control. (Ajzen, 1991) also explains that an individual's rational decisions in a particular action are based on beliefs about the action and their expectations of favorable results afterward. Three things underlie beliefs and expectations as the core of TPB. First, Attitude towards the behavior is the standard evaluation of one's behavior, whether positive or negative. Belief in the outcome of behavior will determine a person's attitude towards the behavior and will have a positive impact, and then the person will tend to choose the behavior. This is called behavior belief, a person's attitude towards a behavior. The second is Subjective norm; a person's point of view regarding social pressure affects a person's decision to do something. Subjective norms are usually derived from beliefs in a norm and motivation to perform a behavior. This is often referred to as normative belief. The third is perceived behavior control, which is a person's point of view regarding the difficulty level in performing a behavior. Available at factor internal, informs, abilities, skills, and emotions. As for external factors, there are opportunities, sources, and dependence on others.
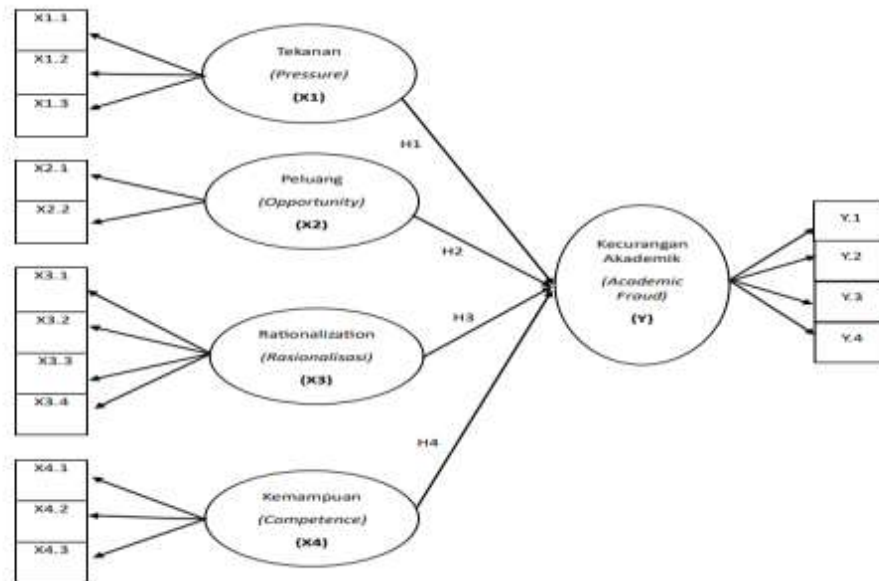

Figure 1. Research Framework
Source: Research Data 2024

2.   LITERATURE REVIEW

Student cheating behavior is influenced by pressure (Robirt, 2018; Rini, 2020), opportunity (Bayu, 2015; Kiki, 2021), rationalization (Destiny, 2020; Widya, 2022), and ability (Susi, 2018; Atika, 2023).

2.1   Fraud Academic

Academic cheating has a terrible impact on students just for a satisfactory result, so they need to remember where the goal leads. Dyon Santoso and Harti Budi (2015) state that academic fraud affects the quality of education, the future, and generations that do not have good integrity. If no eradication or prevention of cheating is carried out in education development, academic cheating will affect the quality of education (Andayani & Fitria Sari, 2019).

2.2   Pressure

According to Albrecht et al. (2012: 34), pressure can be interpreted as the pressure felt as an urge to achieve it that can result in a person committing fraud. (Munirah & Nurkhin, 2018). Becker et al. (2006) researched 598 Midwestern students in Chicago to determine the academic cheating behavior of students. The results showed that pressure has a significant effect on the occurrence of academic fraud. The possibility of cheating will be more significant when the perpetrators face more pressure in the study (Tri & Werta, 2017). (Nurkhin, 2018) The results showed that based on the results found that the pressure variable proved to have a positive and significant effect on student academic fraud behavior. (Putri & Ruhiyat, 2020), in their research, suggest that pressure has a positive impact on academic fraud. This means that pressure has a positive effect on student academic fraud. Whereas the research conducted (Neva & Amyar, 2021) found that the pressure factor did not affect academic fraud committed by students. Apart from pressure, cheating behavior is also influenced by opportunity. Therefore, the following hypothesis can be formulated
H1: Pressure affects student academic cheating behavior.

2.3   opportunity

According to the fraud diamond theory, Tunakotta (2010) says that opportunity is the second factor that affects fraud. Opportunity is a situation that generally underlies the opportunity from observations by the perpetrator of the surroundings in the study (Nella & Maulana, 2021). Meanwhile, according to Backer et al. (2006), opportunity is a driving factor

320

in academic fraud. The more excellent the opportunity available for someone to commit fraud, the greater the likelihood that person will commit fraud. A person can commit fraud because of opportunities and benefits from other research sources (Tri dan Werta, 2017). This follows the findings (Gultom & Safrida, 2020) that opportunity is believed to affect student academic fraud behavior because the opportunity is a situation that opens up opportunities to allow fraud to occur, which means that opportunity has a positive effect on student academic fraud. Research by (Yessyani et al., 2023) found that opportunity significantly impacts student academic cheating behavior. Research (Andriyani, 2018) shows that opportunity does not impact student academic cheating behavior. Apart from being influenced by opportunities, cheating behavior is also influenced by rationalization. Therefore, the hypothesis can be formulated as follows:

H2: Opportunity affects student academic cheating behavior.

2.4 Rationalization

Buckley et al. (2018) said that students are accustomed to cheating during college because they feel that the sanctions given by the campus are not too severe when compared to the world of work, so forgiveness to improve grades is considered as an excuse or rationalization for their actions, in research. (Billy et al., 2019). Rationalization fraud diamond theory explains rationalization as an attempt to justify the wrong thing to be right based on reasons and feelings so that reason can accept it. Academic fraud includes things that violate ethics, so the fraud perpetrators make justifications based on their reasons. The justification is intended so that the perpetrator does not feel too guilty and that others will understand it (Septyas & Utami, 2019). And (Sihombing & Budiartha, 2020) argue that the results found in rationalization have a positive and significant effect on academic fraud. The research (Nusron & Sari, 2020) found that rationalization has a considerable positive impact on academic fraud. At the same time, research (by Fadersair et al., 2019) found that rationalization has no significant effect on academic cheating. Apart from being influenced by rationalization, cheating behavior is also influenced by ability. Therefore, the following hypothesis can be formulated.

H3: Rationalization affects students' academic cheating behavior.

2.5 Competence

Ability, according to (Abdullahi & Mansor, 2015), is a situation where a person has the traits or skills and abilities necessary for that person to commit fraud. This is where the

perpetrator recognizes specific fraud opportunities and abilities to turn them into reality in the future. (Tonasa et al., 2023). The study (Titi, 2018) suggests that ability affects academic cheating behavior. Research (Wulansuci & Laily et al., 2022) found that the results of hypothesis testing show that ability has a significant positive effect on academic fraud. At the same time, research (Murni & Pratiwi, 2020) found that ability does not affect academic fraud. Therefore, the hypothesis can be formulated as follows:

H4: Ability affects students' academic fraud behavior.

3.   RESEARCH METHOD

The approach taken in this study is quantitative. Quantitative research focuses on collecting data that can be measured numerically and using statistical analysis. This research was conducted at the Faculty of Economics and Business, University of Mataram. This study uses two types of variables: the dependent and the independent variables. The dependent variable is academic fraud. At the same time, independent variables are pressure, opportunity, rationalization, and ability.

This research was conducted on active Faculty of Economics and Business, University of Mataram students. Researchers took nine (9) departments at the Faculty of Economics and Business, University of Mataram, with 5,492 students. This researcher used the Slovin formula with a percentage of 5% as a method of determining the sample. Namely, the sampling method was chosen based on specific considerations, so researchers obtained data from 373, which were processed. The type of data used in this study is primary data; researchers collect data through online questionnaires distributed to respondents, namely active students of the D3 Faculty of Economics and Business, S1 Faculty of Economics and Business, and the Postgraduate Faculty of Economics and Business, University of Mataram.

The population in this study consisted of active students from the Faculty of Economics and Business at Mataram University. The reason for choosing active students of the Faculty of Economics and Business, University of Mataram as a population is because researchers want to know the behavior of students of the Faculty of Economics and Business, University of Mataram, and provide input to improve supervision of students to reduce forms of academic fraud. Researchers used the Partial Last Square (Smart-PLS) method as a testing tool in this study. Three stages of testing were used in this study. They first used the Validity and Reliability Test measurement model. Convergent validity testing uses the loading factor value, Average Variance Extracted (AVE), while the Discriminant Validity Test uses the Fornell Larcker Criterion or HTMT and Cross Loading values. Meanwhile, the

322

reliability test uses the Composite Reliability and Cronbach's Alpha values. The second stage of the structural model consists of the R Square value, path coefficient, T-statistic, and P-Values to interpret the hypothesis test in this study.

Table 1. Distribution of sampling

description	Total
Number (number)	5.492
Number (percentage)	5%
Samples taken	373

4.   RESULT

In this study, researchers used data from 373 respondents who had filled out questionnaires at three levels in college, namely D3 FEB, S1 FEB, and S2 Master FEB levels at Mataram University. The concurrent validity test results were obtained by collecting respondent data by distributing questionnaires to 373 students who needed to be tested using the research instrument validity test. Convergent validity is related to the principle that the measures of a construct should be highly correlated, Annisa and Zaki (2012).

According to Jogiyanto (2004), the validity test meters on outer loading> 0.7, Average Variance Extracted (AVE)> 0.5, Communality> 0.5, Root AVE> Latent variable correlation, Cross Loading> 0.7 in one variable, and redundancy value close to 1. In this study, several indicators were removed because they had a value of less than 0.7. Indicators that do not meet the rule of thumb are X1.3, X2.2, X3.2, X4.2, and X4.4 on the independent variable, so the number of indicators used is 11.

Jogiyanto (2004) states that if the factor loading score is 0.5, this indicator can be removed from the construct because this indicator is not loaded (loaded) to the construct that represents it. If the loading score is between 0.5-0.7, researchers should not delete indicators with this loading score. Table 2 shows the results of one stage deleting several indicators with a value of less than 0.7.

The discriminant validity results show that the square root value of AVE is greater than the correlation value between latent constructs, so discriminant validity is good.

Table 2. Outer Loading

	X1	X2	X3	X4	Y
X1.1	0.780				

X1.2	0.938			
X2.1		1.000		
X3.1			0.922	
X3.3			0.871	
X4.1				0.937
X4.3				0.790
Y.1					0.916
Y.2					0.790
Y.3					0.823
Y.4					0.914

Source: Research Data 2024

The discriminant validity results show that the AVE square root value is greater than the correlation value between latent constructs, so the discriminant validity is good. The Measurement model's discriminant validity is assessed based on the cross-loading of the measure with the construct or by comparing the root of the AVE for each construct with the correlation between the construct and other constructs in the model. The model has sufficient discriminant validity if the AVE for each construct is greater than the correlation between constructs and other constructs in the model (Jogiyanto, 2009).

The convergent validity test results show that the Loading factor and Average Variance Extracted (AVE) have good values. The results of the discriminant validity test show that the AVE root value is greater than the correlation value between latent constructs. Hair et al. (2019) say that the minimum criterion for the AVE value is 0.50 or greater, which means that the construct explains 50% or more of the variance of its indicators. The test results in Table 3 show that the AVE value is above 0.7, which means that in this test, AVE has a good value or can be said to be valid.

Table 3. Average Variance Extracted (AVE)

	Results
Pressure (X1)	0.744
Opportunity (X2)	1.000
Rationalization (X3)	0.804
Ability (X4)	0.728
Academic Cheating (Y)	0.744

Source: Research Data 2024

Tabel 4 Discriminant Validity

	Results
X1	0.863
X2	1.000
X3	0.897
X4	0.853
Y	0.862

Source: Research Data 2024

(X1: *Pressure*, X2: *Opportunity*, X3: *Rationalization*, X4: *Competence*, Y: *Academic Fraud*)

Tabel 5. Cross Loading

	X1	X2	X3	X4	Y
X1.1	0.780	0.337	0.560	0.643	0.032
X1.2	0.938	0.461	0.603	0.555	0.057
X2.1	0.437	1.000	0.545	0.546	-0.075
X3.1	0.596	0.524	0.922	0.539	0.112
X3.3	0.604	0.446	0.871	0.527	0.088
X4.1	0.602	0.437	0.525	0.937	-0.029
X4.3	0.544	0.487	0.510	0.760	-0.016
Y.1	0.074	-0.045	0.135	0.022	0.916
Y.2	-0.108	-0.172	-0.059	-0.131	0.790
Y.3	0.046	-0.009	0.118	-0.007	0.823
Y.4	0.102	-0.068	0.113	-0.021	0.914

Source: Research Data 2024

Hair et al. (2019) say that the reliability test results show that Cronbach's Alpha, Rho_A, and Composite Reliability are higher than the standard value. Table 7 shows a good test value, so it can be concluded that all construct indicators are reliable or meet the reliability test.

In this study, according to Jogiyanto (2009), the reliability test used is Composite Reliability because it is better at estimating the internal consistency of a construct. Table 7 shows the composite reliability value is excellent because it is above 0.7. In contrast, Cronbach's alpha value on X1 and X4 has a value of 0.6, while for X2, X3, and Y, it has a good value because it is above 0.6 but because the composite reliability value has a good value and

meets the existing parameters. Hence, it is not too much of a problem, Annisa and Zaki (2012).

Hair et al. (2019) say that the reliability testing results show the value of Cronbach's Alpha, Rho_A, and Composite Reliability, which is higher than the standard value. Based on the reliability testing parameters, this study's Cronbach's Alpha and Composite reliability values have met these parameters Annisa and Zaki (2012). Thus, it can be concluded that the measure used in this study is reliable and meets the reliability test.

Table 7. Cronbach's Alpha, Rho_A dan Composite Reliability

	Cronbach's Alpha	**Rho_A**	**Composite Reliability**
X1	0.680	0.846	0.852
X2	1.000	1.000	1.000
X3	0.760	0.790	0.891
X4	0.654	0.832	0.841
Y	0.887	0.946	0.920

Source: Research Data 2024

Table 8. Coefficient of determination value and GoF

	criteria	**Results**	
		R Square	Adjusted R Square
Coefficient of Determination value	Fraud Academic	0.045	0.035
		Saturated Model	Estimated Model
GoF (Goodness of FIT)	SRMR	0.074	0.074
	d_ULS	0.366	0.366
	d_G	0.232	0.232
	Chi-Square	563.736	536.736
	NFI	0.736	0.736

Source: Research Data 2024

Table 9. F square

	Result
X1	0.001
X2	0.018
X3	0.028
X4	0.006

Source: Research Data 2024

The range of values in R-Square is between 0 and 1. If the R-Square value is more significant, it indicates a higher level of prediction accuracy and a better prediction model than the research model. Hair et al. (2019) explain that the R-Square criteria are divided into 3, namely, 0.2 weak (weak), 0.5 moderate (Moderate), and 0.75 vigorous (substantial). Table 6 shows the results of the R-square below 0.75, which indicates that the prediction accuracy of the R2 model for academic fraud variables can be considered moderate.

Jogiyanto and Abdillah (2009), adopted by Annisa and Zaki (2012), suggest that Goodness of fit (GoF) is used to calculate the weighted proportion of the variance in the sample covariance matrix explained by the estimated population covariance matrix. This index reflects the overall model fit calculated from the residual squares of the predicted model compared to the actual data. The larger the sample size, the greater the GoF value. A better value of 1 indicates that the tested model fits well (Hair et al. 1998) in Annisa and Zaki (2012). in this study, the Goodness of Fit (GoF) value of the model provides an SRMR value <0.10, so it can be said that the model fits well. Table 8 shows the SRMR value, which is less than 0.10, so it can be concluded that this model is suitable for use.

Table 10. Path Coefficients on Structural Model Testing

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STERR|)	P Values
X1 -> Y	0.048	0.029	0.094	0.514	0.607
X2 -> Y	-0.168	-0.179	0.068	2.452	0.015
X3 -> Y	0.236	0.224	0.099	2.380	0.018
X4 -> Y	-0.109	-0.082	0.090	1.206	0.228

Source: Research Data 2024

Table 10 shows the Path coefficient results for the significance test between constructs in the structural model. The value of the Pats Coefficients or inner model shows the significance level in this research test. The path coefficient value closer to +1 means a solid positive or agreement with the hypothesis made, and vice versa. The estimated coefficient is close to 0; the relationship is getting weaker; shallow values close to 0 are usually not statistically significant, Hair et al., (2019).

Testing the structural model (Inner Model), the structural model in PLS with R2 for the dependent construct, and the path coefficient value or t-values for each path to test the significance between constructs in the structural model. The path or inner model coefficient value indicates the significance level in this research test. The path or inner model coefficient score, shown by the T-statistic value, must be> 1.96 for a two-tailed hypothesis. (Annisa & Zaki, 2012)
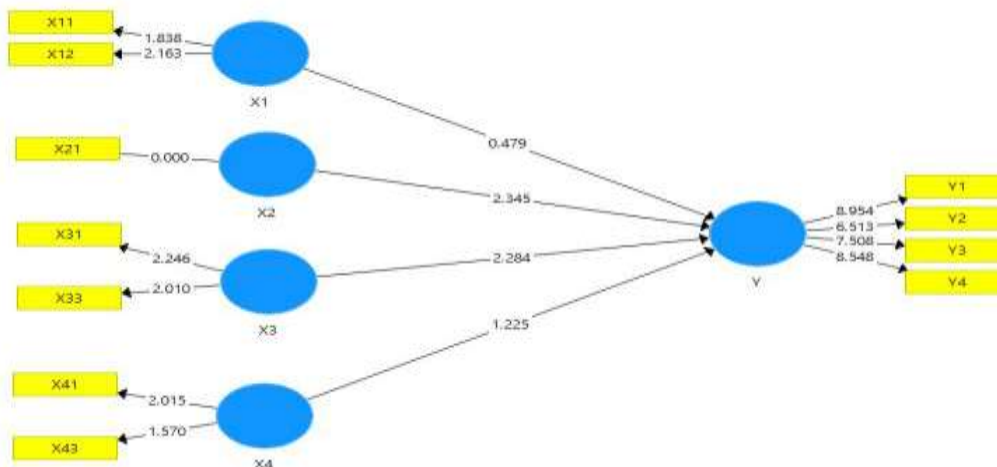

Figure 2. Structural Model

Source of Research Data 2024

5.   DISCUSSION

Based on the Path Coefficient value and the T-statistics value in Table 10, the research results show that it can be concluded that the first finding in the statement regarding pressure affects student academic fraud. It can be seen in the research results that the coefficient value is 0.048 (Positive) with a t-statistic value of 0.514 (<1.96) with a P-value of 0. 607. The hypothesis test results explain that H1 is rejected. So, it can be concluded that pressure has a positive but insignificant effect on student academic fraud. However, although

pressure can be a factor that influences cheating, not everyone will respond similarly. Some people may be more susceptible to the influence of pressure than others, depending on factors such as personal values, integrity, morality, and the social support they have. In addition, internal and external control systems in an organization can also help reduce the possibility of fraud. This is in line with research (Sofa et al., 2021).

The second finding is on the statement of opportunities affecting student academic ability. The results showed a coefficient value of -0.168 (negative) with the t-statistic test results, which had a value of 2.452 (>1.96) with a P-value of 0.015. The hypothesis test results explain that H2 is accepted. Based on the test results, it can be concluded that opportunity significantly negatively affects academic fraud. This can happen because of the honesty of the students during college. During the exam, the individual will focus on himself and ignore the friends beside him because of his honest attitude. This is in line with the findings of (Simabur et al., 2023)

The third finding related to the statement that rationalization affects student academic fraud. The research results show a coefficient value of 0.236 (positive), a t-statistic of 2.380 (>1.96), and a P-value of 0.018. The hypothesis test results explain that H3 is accepted. Based on the results of this study, it can be concluded that rationalization has a significant positive effect on student academic fraud. The higher the occurrence of rationalization in academic fraud, the higher the fraud students commit. This research aligns with the study's findings because rationalization is a supporting factor in committing fraud (Sahala & Novianti, n.d, 2020).

The fourth finding on the ability statement affects student academic fraud. Based on the research results, the coefficient value is -0.109 (negative), and the t-statistic is 1.206 (<1.96) with a P-value of 0.228. The hypothesis test results explain that H4 is rejected. Based on the results of this finding, it can be concluded that ability significantly negatively affects student academic fraud. A person's ability is not always a dominant factor in committing fraud. Although a person may have sufficient ability to commit fraud, there are still several reasons why they may choose not to do so, such as personal values ethics, ethics, personal morals, etc (Tanziyah & Akbar, 2022).

6. CONCLUSİON

In this study, researchers used 373 respondents to obtain data using the distribution of questionnaires. The results of this study indicate that pressure and rationalization have a positive influence. Meanwhile, opportunity and ability negatively influence the academic

fraud of students of the Faculty of Economics and Business at the University of Mataram. Based on the analysis and discussion presented regarding academic fraud in accounting students, which is influenced by pressure, opportunity, rationalization, and ability, it can be concluded that pressure has a positive but insignificant effect on student academic fraud. Although pressure is a factor that affects cheating, not everyone responds in the same way. Some people may be more susceptible to the influence of pressure than others, depending on the factors they have.

An opportunity has a significant negative effect on student academic fraud. The more excellent the opportunity obtained, the greater the possibility of students committing acts of cheating. However, when students have a sincere attitude when studying, the existing opportunities have no effect. Rationalization has a significant positive impact on student academic fraud. This means that the higher the rationalization, the higher the student's tendency to commit academic fraud. The ability has no significant effect on student academic fraud. For many people, personal moral and ethical values are more important than the ability or opportunity to commit fraud.

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331

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333