

The Effect of Fraud Diamond Dimensions and Information Technology Misuse on Academic Fraud Behavior of Accounting Students during Online Lectures

Yayuk Nurjanah^{1*}, Eka Puji Anggraeni², Jonathan Van Melle³

^{1,2} Diploma III Accounting Department, Vocational Program, Institut Bisnis dan Informatika Kesatuan, Bogor, Indonesia

³Avans University of Applied Sciences, Avans School of International Studies, Breda, Netherlands

*Corresponding author email: yayuknurjanah@ibik.ac.id

Abstract

The Covid-19 pandemic that has hit the world since the end of 2019 has changed many settings in all fields, one of which is the field of education and teaching. Changes in the way the teaching and learning process was previously dominated by face-to-face class meetings turned into online lectures. One of the obstacles in the world of education with online learning is that it is not easy to supervise students when taking exams. This is because with the use of technology, it is possible for students to find answers using other tools or systems. This study aims to determine the effect of the fraud diamond dimensions consisting of pressure, opportunity, rationalization, and ability, as well as the effect of misuse of information technology on the academic cheating behavior of accounting students during online lectures. Research respondents were students of the West Java Province accounting study program. This research is quantitative with a sample selection technique using purposive sampling. The number of samples was 384 samples which were analyzed using multiple linear regression using SPSS software version 16. The results showed that partially the pressure variable had no significant effect on the academic cheating behavior of accounting students, while opportunity, rationalization, ability and misuse of information technology had a significant effect on behaviour cheating by students. Simultaneously all independent variables have a significant effect on the academic cheating behavior of accounting students. The benefits of this research are expected to be a reference for education managers in finding the best efforts to improve the quality of exams during the Covid-19 pandemic.

Keywords: Academic Fraud Behavior, Fraud Diamond, Information Technology Misuse

Selected References (Times New Roman 10pt), (5 references)

- Adrianus, Billy, Yuliati, R., & Adelina, Y. E. (2019, 11). Kecurangan Akademik Pada Mahasiswa Akuntansi Berdasarkan Perspektif Fraud Diamond. Ekspansi: *Jurnal Ekonomi, Keuangan, Perbankan dan Akuntansi*, 11(2), 157 – 178.
- Albrecht, W. S., Albrecht, C. O., Albrecht, C. C., & Zimbelman, M. F. (2012). *Fraud Examination*. Boston USA: Cengage Learning.
- Norris, G., & Brookes, A. (2020). Personality, emotion and individual differences in response to online fraud. *Personality and Individual Differences*, 109847.
- Rustiarini, N. W., T., S., Nurkholis, N., & Andayani, W. (2019). Why people commit public procurement fraud? The fraud diamond view. *Journal of Public Procurement*, ahead-of-print(ahead-of-print).
- Utami, I., Wijono, S., Noviyanti, S., & Mohamed, N. (2019). Fraud diamond, Machiavellianism and fraud intention. *International Journal of Ethics and Systems*, 35(4), 531–544.