

Determinants of Academic Fraudulent Behavior Using the Fraud Diamond Theory Approach

*Determinant of
Academic
Fraudulent Behavior*

Arief Fahmie

*Department of Digital Business Accounting, Institut Bisnis dan Informatika Kesatuan,
Bogor, Indonesia
E-Mail: arief.fahmie@ibik.ac.id*

295

Submitted:
MARCH 2024

Accepted:
MAY 2024

ABSTRACT

Education aims to help humans to increase their potential through the field of study. Education is a process of positive character building so that a person becomes intelligent and has mental, emotional, and spiritual integrity. Education not only conveys knowledge and skills but also trains instincts, and builds habits, attitudes, and correct behavior in students. Various cases of academic fraud have made it difficult for educational institutions to achieve their goals. Fraud can occur in any field including in the academic field. This fraud is usually carried out by adults who consciously and deliberately commit fraud to obtain personal or group benefits. This study examines the effect of pressure, opportunity, rationalization, and capability on academic fraudulent behavior. The population in this study were students of the Accounting Bachelor Program at the Institute of Business and Informatics Kesatuan. The research sample was 110 respondents. This study uses primary data from a questionnaire designed using a 1-4 Likert scale. Data were analyzed using multiple linear regression. The results of the analysis show that pressure, opportunity, and rationalization have a positive effect on academic fraud behavior, while capability does not affect academic fraudulent behavior.

Keywords: pressure, opportunity, rationalization, capacity, academic fraudulent behavior

INTRODUCTION

Education provides access to a wide range of knowledge and information, teaches critical skills such as analytical thinking in problem-solving, and fosters confidence and independence. All of these play an important role in developing one's self-potential. Education increases social awareness and empathy and prepares people for the future, both in careers and personal life. Education is essential for achieving personal and professional goals because it encourages innovation and creativity and builds a beneficial network. Education not only imparts knowledge and skills but also trains instincts, and builds the right habits, attitudes, and behaviors for the younger generation.

The phenomenon of academic cheating is the culmination of the deepening tradition of cheating in the learning world system. Academic cheating is a form of dishonest behavior committed by academics. The tradition of academic cheating will have a bad impact and have a direct effect on the country. Rahmawati & Susilawati (2018) stated that if academic cheating often occurs in the world of education, then this will have a bad impact on the younger generation because it will become a habit that causes cheating in the world of work so it becomes a stimulus for non-corruption. Cheating can lead to more serious problems, such as violations of professional ethics or criminal acts. Based on this, the prevention of violations that occur outside educational institutions can be done by educating students not to commit academic cheating by applying ethics in the learning process. Arida (2015) stated that academic dishonesty includes cheating, cheating, plagiarism, and theft of ideas, both published and unpublished. Cheating behavior is bad behavior. Dewi & Pertama (2020) stated that academic cheating behavior is part of the

JIAKES

Jurnal Ilmiah Akuntansi
Kesatuan
Vol. 12 No. 2, 2024
pg. 295-302
IBI Kesatuan
ISSN 2337 – 7852
E-ISSN 2721 – 3048
DOI: 10.37641/jiak.es.v12i2.2619

crime committed by students by deceiving teachers or deceiving lecturers that it is as if the results of exams and assignments are the result of their own work.

Academic cheating behavior has become a lot of concern for researchers. Academic cheating is very important to be researched and explored because it considers the ethical behavior of students, especially in the field of accounting. According to Fontanella et al. (2020) academic cheating is influenced by factors of personal assessment, confidence, and scientific mastery. A person who commits fraud is based on various dishonesty factors that usually arise due to the pressure factor that is felt, also takes advantage of opportunities (opportunities) under certain conditions, as well as justification (rationalization) for what he does and will happen if someone has the right ability (capability) of a perpetrator to commit fraudulent acts. These four factors are a form of diamond fraud carried out by Wolfe and Hermanson in 2004 which is a refinement of the fraud triangle by Cressey in 1953. Putra & Latrini (2018) explained that pressure and rationalization factors are characteristics of perpetrators of cheating that cannot be observed because it is impossible to know what the perpetrator is thinking when committing academic cheating.

Pressure is a situation where a person feels such pressure that the person finally commits an act of cheating. Murdiansyah et al. (2017) stated that pressure affects academic cheating. Students who cheat are due to demands from their parents, piled up and difficult assignments, pressure from the surrounding environment, and the severity of graduation standards. Furthermore, the opportunity is a situation where the absence of strict supervision makes it an opportunity for individuals to commit fraudulent acts. Dewi & Pertama (2020) explained that opportunity influences academic cheating because there are adequate conditions to commit such actions. Justification (rationalization) is the justification in himself in doing an action even though the action is wrong and in the end the individual gets an interest in committing the fraudulent act. Munirah & Nurkhin (2018) emphasized that rationalization influences students to commit academic cheating acts.

Capability is the skill of a person to read or identify a situation, but with the obstacles faced such as differences in interests, feeling pressure, situations that provide opportunities to commit fraudulent acts, situations that provide opportunities to commit fraudulent acts, a sense of self-justification, abilities possessed and also a lecture environment that can encourage a person to take the easy way by committing fraudulent acts.

Based on the description above, this study aims to analyze the factors that affect academic cheating behavior as stated in the fraud diamond theory, namely pressure, opportunity, rationalization, and capability.

LITERATURE REVIEW

Theory of Fraud Diamond

Wolfe and Hermanson proposed the theory of fraud diamond which is an extension of the theory of the fraud triangle (Wolfe & Hermanson, 2004). This theory states 4 (four) conditions that cause the occurrence of fraudulent practices, namely: (a) pressure; (b) opportunity; (c) justification; and (d) capabilities.

Pressure

Pressure is a situation where a person feels such urgency that the person ends up committing an act of cheating. Murdiansyah et al. (2017) stated that pressure affects academic cheating. Students who cheat are due to demands from their parents, piled up and difficult assignments, pressure from the surrounding environment, and the severity of graduation standards.

Furthermore, Pamungkas (2018) explained that pressure is a drive or motivation that wants to be achieved, but individuals or groups of individuals cannot achieve it in an honest way, so in the end, they cheat. Pressure comes from the internal and external factors of the individual. The higher the pressure that individuals receive, the higher the

probability of cheating. This applies the other way around if an individual does not have a lot of pressure, then the individual tends to obey regulations. Murdiansyah et al. (2017) stated that pressure, opportunity, and rationalization have a positive influence on students' academic cheating behavior. Based on the description above, the alternative hypothesis proposed in this study is:

H₁: Pressure has a positive effect on academic fraudulent behavior.

Opportunity

Opportunity is a situation where the absence of strict supervision makes it an opportunity for individuals to commit fraudulent acts. Dewi & Pertama (2020) explained that opportunity influences academic cheating because there are adequate conditions to commit such actions.

The opportunity can increase the probability of fraud occurring. Pamungkas (2018) explained that opportunities will arise when there are weaknesses in the control system that make individuals cheat when they see real opportunities. Meanwhile, Munirah & Nurkhin (2018) stated that pressure, opportunity, rationalization, ability, greed, need, and disclosure have a positive influence on the occurrence of academic fraud. Based on the description above, the alternative hypothesis proposed in this study is:

H₂: Opportunity has a positive effect on academic fraudulent behavior.

Rationalization

Rationalization is a justification in himself in doing an action even though the action is wrong which in the end the individual gets an interest in committing the fraudulent act. Munirah & Nurkhin (2018) emphasized that rationalization influences students to commit academic cheating acts.

Rationalization is a mechanism that allows individuals to justify unethical behavior (Pamungkas, 2018). Rationalization is an important component of fraud. Thus, the higher the individual's ability to rationalize a wrong act, the higher the decision making is carried out fraudulently. This also applies vice versa if the relevant individual does not have a reason that makes him claim to be true for the fraudulent act, then this will make him less likely to commit academic cheating.

Research by Adrianus et al., (2019) shows that rationalization has a positive influence on academic cheating actions. Based on the description above, the alternative hypothesis proposed in this study is:

H₃: Rationalization has a positive effect on academic fraudulent behavior.

Capability

Ability is the skill of a person to read or identify a situation, but with the obstacles faced such as differences in interests, feeling pressure, situations that provide opportunities to commit fraudulent acts feel pressure, situations that provide opportunities to commit fraudulent acts, a sense of self-justification, abilities possessed and also a lecture environment that can encourage a person to take a path easy by committing fraudulent acts.

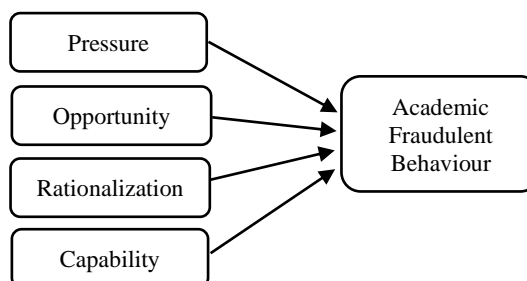
Wolfe & Hermanson (2004) explains that cheating will not occur if the individual cannot do so. Nursani & Irianto (2014) explained that the capability has a positive influence on academic cheating behavior carried out by students. The ability of students to cheat causes students to tend to carry out academic fraud more often than those who do not have the ability.

The results of the same study were also presented by Prawira & Irianto (2015) who conducted a study on 120 respondents and five existing informants and found information that their capabilities affect students' academic fraudulent behavior. Furthermore, Munirah & Nurkhin (2018) emphasized that pressure, opportunity, rationalization,

ability, greed, need, and disclosure have a positive influence on academic fraud. Based on the description above, the alternative hypothesis proposed in this study is:

H₄: Capabilities have a positive effect on academic fraudulent behavior.

Based on the description above, the conceptual conceptual framework can be described in the research model as follows:



Picture 1 Conceptual Framework

METHODS

This study is quantitative research using primary data. Data was obtained from the distribution of questionnaires to respondents. The respondents in this study were active students of the S1 Accounting Study Program, Faculty of Business, Institute of Business and Informatics of the 2020 and 2021 batches (when the research was carried out in semesters 4 and 6) in the 2022/2023 academic year. The total research population is 330 students. Sample withdrawal was carried out using the stratified sampling method. This is considering that the population is spread across students of the 2020 and 2021 batches. The number of samples was determined using the Isaac and Michael method, where the number of samples obtained was 161 students.

Before hypothesis testing, research instruments are first tested using validity tests and reliability tests. The validity test is a test used to determine the extent of the measuring tools used in measuring research instruments. Furthermore, the validity test is used to determine how valid a question in the questionnaire is in measuring the variables studied. If the questions in the questionnaire can show what is measured by the questionnaire, then the questionnaire is declared valid (Ghozali, 2018). The Pearson correlation test is used to test the validity of the questions in the questionnaire created. If the significance value is greater than 5%, then the question item in the questionnaire is declared valid. On the other hand, if the significance value is below 5%, then the question items in the questionnaire are declared invalid. Furthermore, the reliability test is a test that is carried out to determine the reliability of the question item in a variable. Ghozali (2018) stated that the reliability test is an instrument to measure a questionnaire which is an indicator of the variable being studied. Reliability is a measure that can provide evidence that the measuring tool used in this study has reliability as a measuring tool. The Cronbach alpha test is used in reliability testing. If the alpha phrase value is greater than 0.6, then the question items in the questionnaire are reliable. However, if the alpha score is 0.6, then the question items in the questionnaire are not reliable.

After the test of the research instrument is carried out, the next stage is to test the quality of the data by conducting a classical assumption test consisting of a normality test, a multicollinearity test, a heteroscedasticity test, and an autocorrelation test. The last stage was a multiple linear regression test to test the hypothesis proposed in this study.

RESULTS AND DISCUSSION

Based on the calculation of the sample presented above, the number of questionnaires that have been distributed is 161 copies with a return rate of 110 copies (68%). Meanwhile,

the remaining 51 copies were not returned. Furthermore, the data obtained is tested for validity and reliability of the data as shown in the following table 1:

Table 1 Validity Test Result

| Variables | Questions Item | Significance Value | Statistical Value | Table Value | Result |
|-------------------------------|----------------|--------------------|-------------------|-------------|--------|
| Pressure | Q1 | 0,000 | 0,482 | 0,187 | Valid |
| | Q2 | 0,000 | 0,696 | 0,187 | Valid |
| | Q3 | 0,273 | 0,192 | 0,187 | Valid |
| | Q4 | 0,000 | 0,504 | 0,187 | Valid |
| | Q5 | 0,000 | 0,714 | 0,187 | Valid |
| | Q6 | 0,000 | 0,777 | 0,187 | Valid |
| Opportunity | Q7 | 0,000 | 0,567 | 0,187 | Valid |
| | Q8 | 0,000 | 0,543 | 0,187 | Valid |
| | Q9 | 0,000 | 0,306 | 0,187 | Valid |
| | Q10 | 0,000 | 0,642 | 0,187 | Valid |
| | Q11 | 0,00 | 0,543 | 0,187 | Valid |
| | Q12 | 0,000 | 0,595 | 0,187 | Valid |
| Rationalization | Q13 | 0,000 | 0,427 | 0,187 | Valid |
| | Q14 | 0,000 | 0,574 | 0,187 | Valid |
| | Q15 | 0,002 | 0,273 | 0,187 | Valid |
| | Q16 | 0,000 | 0,638 | 0,187 | Valid |
| | Q17 | 0,000 | 0,499 | 0,187 | Valid |
| | Q18 | 0,000 | 0,628 | 0,187 | Valid |
| Capability | Q19 | 0,000 | 0,461 | 0,187 | Valid |
| | Q20 | 0,000 | 0,620 | 0,187 | Valid |
| | Q21 | 0,000 | 0,469 | 0,187 | Valid |
| | Q22 | 0,000 | 0,565 | 0,187 | Valid |
| | Q23 | 0,000 | 0,629 | 0,187 | Valid |
| Academic Fraudulent Behaviour | Q24 | 0,000 | 0,818 | 0,187 | Valid |
| | Q25 | 0,000 | 0,536 | 0,187 | Valid |
| | Q26 | 0,000 | 0,812 | 0,187 | Valid |
| | Q27 | 0,000 | 0,383 | 0,187 | Valid |

Based on the results of the validity test as presented in table 1 above, all question items in the questionnaire were valid.

Table 2 Reliability Test Result

| No. | Variables | Cronbach's Alpha | Result |
|-----|--------------------------|------------------|----------|
| 1 | Pressure | 0,601 | Reliable |
| 2 | Opportunity | 0,623 | Reliable |
| 3 | Rationalization | 0,640 | Reliable |
| 4 | Capability | 0,643 | Reliable |
| 5 | Academic Fraud Behaviour | 0,664 | Reliable |

Based on the calculations in Table 2 above, all variables in the questionnaire are declared realistic because all Cronbach alpha values have values above 0.6. Furthermore, the normality test results using the Kolmogorov-Smirnov test with a total of 110 data obtained a significance value of 0.200. This value is greater than the significance set of 0.05 (5 %). Thus, based on these results, the data is distributed normally.

The results of the multicollinearity test are known that the VIF values for each variable are presented in the following table 3:

Table 3 Multicollinearity Test Result

| No. | Variables | VIF |
|-----|-----------------|-------|
| 1 | Pressure | 1,332 |
| 2 | Opportunity | 1,172 |
| 3 | Rationalization | 1,272 |
| 4 | Capability | 1,181 |

Based on the data in Table 3 above, it is known that the VIF value for each variable is above 1 and below 10. Thus, there are no symptoms of multicollinearity for each variable.

The glacier test is used to test heteroscedasticity to determine the variance inequality from the residual of one observation to another. The results of the Glacier test showed that the value of each variable was above 0.05 (pressure = 0.819, opportunity = 0.511, justification = 0.486, and ability = 0.128). Based on these results, there was no heteroscedasticity problem.

The last classical assumption test is the Durbin-Watson test used to test autocorrelation. This test aims to find out whether there is a correlation between bullies in period t and errors in period t-1. The results of the Durbin-Watson test of 2.035 showed

that there was no autocorrelation because the value was greater than the DU value, which was 1.765, and smaller than $4 - DU$.

Based on the test results as shown in Table 3 above, the variables of pressure, opportunity, and rationalization have a significant influence on academic fraudulent behavior. This is shown by the significance value for the pressure variable of 0.000, the opportunity variable of 0.045, and the rationalization variable of 0.000. The significant value of the three variables is all below 0.05 (5%). Thus, it is obvious that these three variables (pressure, opportunity, and rationalization) have a positive influence on academic fraudulent behavior. Meanwhile, the significance value of the capability variable of 0.194 shows that the value is greater than 0.05 (5%). This shows that the capability does not affect academic fraudulent behavior. Furthermore, the results of the determination coefficient test obtained information that the R Square (R^2) value was 0.513 or 51.3 %. This shows that all independent variables observed together affect the dependent variable by 51.3%. Meanwhile, 48.7% of the other variables were other independent variables that were not included in the research conducted.

Table 4 Hypothesis Test Result

| No. | Variables | T Value | Sig. Value | Result |
|-----|-----------------|---------|------------|----------|
| 1 | Pressure | 5,233 | 0,000 | Accepted |
| 2 | Opportunity | 2,033 | 0,045 | Accepted |
| 3 | Rationalization | 4,639 | 0,000 | Accepted |
| 4 | Capability | 1,306 | 0,194 | Rejected |

Discussion

The results of hypothesis testing that analyzed the effect of pressure on academic fraudulent behavior showed that pressure had a positive effect on academic fraudulent behavior. This result shows that the higher the pressure received by students, the higher the tendency of the student to commit academic fraud. Students who have a lot of pressure on themselves, the environment, their families, and so on will feel pressured so they look for solutions to get out of this pressure by violating the rules. The results of this study are in line with the results of research conducted by Apriani et al. (2017); Aziz & Novianti (2016) who stated that pressure has a positive effect on academic fraudulent behavior.

The results of hypothesis testing that analyzed the influence of opportunity on academic fraudulent behavior showed that opportunity had a positive effect on academic fraudulent behavior. Fraudulent occurs because of conditions that allow students to be able to cheat and feel safe when doing so. The greater the opportunity that exists, the more students will cheat. The results of the study show several things that open opportunities for students to commit academic fraud, namely internet technology that makes it easier to cheat such as copying and pasting without mentioning the source, a test system that is carried out online, and a lack of supervision in the exam process. The results of this study are in line with research conducted by Dewi & Pertama (2020).

The results of the analysis that showed the influence of rationalization on academic fraudulent behavior showed that rationalization had a positive effect on academic fraud. Rationalization shows that there is a justification for a wrong act that will or has been done. Justifications for academic fraud include that cheating has become a common or common thing, as well as cheating only if the justification must be used as motivation to carry out cheating behavior. The more often students justify improper behavior and have an understanding that cheating has become commonplace, it can increase academic cheating in higher education. This result is in line with research conducted by Sihombing & Budiarta (2020) which states that rationalization has a positive effect on academic fraudulent behavior.

The results of the analysis of the influence of capability on academic cheating behavior showed that capability did not affect academic fraudulent behavior. Lamawitak & Goo (2021) stated that capability is a trait or ability of an individual who has a big role that allows the individual to commit fraud. In an academic context, individuals who can commit academic fraud are individuals who have access and capabilities to control academic activities carried out by universities. Of course, in this case, students do not

have such capabilities. The educational process places students as the subject of learning carried out by universities. Thus, the learning process that is part of the academic process is more controlled by structural officials in the academic field such as the Rector, Vice Chancellor for Academic Affairs, Dean, and Head of department. Based on this description, the capability does not affect academic fraudulent behavior. The results of this study are not in line with the research that has been conducted by (Murdiansyah et al., (2017); Sari et al. (2017); Zamzam et al. (2017) who stated that capability has a positive influence on academic fraudulent behavior.

CONCLUSION

This study aims to analyze the factors that affect academic fraudulent behavior as stated in the fraud diamond theory, namely pressure, opportunity, rationalization, and capability. Based on the results of the hypothesis test, it can be concluded that pressure, opportunity, and justification have a positive effect on academic fraudulent behavior, while capabilities do not affect academic fraudulent behavior.

REFERENCES

- [1] Adrianus, Billy, Yuliati, R., & Adelina, Y. E. (2019). Kecurangan Akademik Pada Mahasiswa Akuntansi Berdasarkan Perspektif Fraud Diamond. *Ekspansi: Jurnal Ekonomi, Keuangan, Perbankan Dan Akuntansi*, 11(2), 157–178. <https://doi.org/10.35313/ekspansi.v11i2.1346>
- [2] Apriani, N., Sujana, E., & Sulindawati, N. L. G. E. (2017). Pengaruh Pressure, Opportunity dan Rationalization terhadap Perilaku Kecurangan Akademik (Studi Empiris: Mahasiswa Akuntansi Program S1 Universitas Pendidikan Ganesha). *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi) UNDIKSHA*, 7(1).
- [3] Arida, F. P. (2015). Ketidakhujuran Akademik Mahasiswa Perguruan Tinggi X di Surakarta. In *Skripsi Sarjana*. Universitas Muhammadiyah Surakarta.
- [4] Aziz, M. R., & Novianti, N. (2016). Analisis Pengaruh Fraud Diamond, Integritas, dan Religiusitas terhadap Perilaku Kecurangan Akademik Mahasiswa (Studi Kasus pada Mahasiswa Akuntansi Konsentrasi Syariah Universitas Brawijaya). *Jurnal Ilmiah Mahasiswa FEB Universitas Brawijaya*, 4(2).
- [5] Dewi, I. G. A. R. P., & Pertama, I. G. A. W. (2020). Perilaku Kecurangan Akademik Mahasiswa Akuntansi: Dimensi Fraud Diamond. *JIA (Jurnal Ilmiah Akuntansi)*, 5(2), 221–234.
- [6] Fontanella, A., Sukartini, S., Chandra, N., & Sriyuniati, F. (2020). Kecurangan Akademis Mahasiswa: Kenapa Terjadi dan Apa yang Harus Dilakukan? *Jurnal ASET (Akuntansi Riset)*, 12(1), 155–164. <https://doi.org/10.17509/jaset.v12i1.22378>
- [7] Ghozali, I. (2018). Aplikasi Analisis Multivariate dengan Program IBM SPSS 25. Badan Penerbit Universitas Diponegoro.
- [8] Lamawitak, P. L., & Goo, E. E. K. (2021). Pengaruh Fraud Diamond Theory Terhadap Kecurangan (Fraud) Pada Koperasi Kredit Pintu Air. *Jurnal Penelitian Ekonomi Akuntansi (JENSI)*, 5(1), 56–67. <https://doi.org/10.33059/jensi.v5i1.3620>
- [9] Munirah, A., & Nurkhin, A. (2018). Pengaruh Faktor-Faktor Fraud Diamond dan Gone Theory Terhadap Kecurangan Akademik. *Economic Education Analysis Journal*, 7(1), 120–139. <https://journal.unnes.ac.id/sju/index.php/eeaj/article/view/22862/10783>
- [10] Murdiansyah, I., Sudarma, M., & Nurkholis. (2017). Clinical and forensic applications of the SOBIN (subtle organic brain inventory of neppe) with the INSET (inventory of neppe of symptoms of epilepsy and the temporal lobe). *Akuntansi Aktual*, 4(2), 121–133.
- [11] Nursani, R., & Irianto, G. (2014). Perilaku kecurangan akademik Mahasiswa: Fraud Diamond. *Jurnal Ilmiah Mahasiswa FEB*, 2(2), 1–21.
- [12] Pamungkas, R. P. (2018). Deteksi Kecurangan Pelaporan Keuangan Dengan Teori

- Fraud Diamond Pada Laporan Keuangan Pemerintah Daerah [Universitas Lampung].
[http://digilib.unila.ac.id/id/eprint/30321%0Ahttp://digilib.unila.ac.id/30321/21/SKRIPSI TANPA BAB PEMBAHASAN.pdf](http://digilib.unila.ac.id/id/eprint/30321%0Ahttp://digilib.unila.ac.id/30321/21/SKRIPSI%20TANPA%20BAB%20PEMBAHASAN.pdf)
- [13] Prawira, I. D. M. S., & Irianto, G. (2015). Analisis pengaruh dimensi fraud diamond terhadap perilaku kecurangan akademik mahasiswa (studi kasus pada mahasiswa S1 jurusan akuntansi perguruan tinggi negeri kota malang). *Jurnal Ilmiah Mahasiswa FEB Universitas Brawijaya*, 3(2), 1–24.
<http://jimfeb.ub.ac.id/index.php/jimfeb/article>
- [14] Putra, I. P. A. P. E., & Latrini, M. Y. (2018). Pengaruh Pengendalian Internal, Budaya Organisasi, dan Moralitas pada Kecenderungan Kecurangan (Fraud) di LPD se-Kabupaten Gianyar. *E-Jurnal Akuntansi*, 25, 2155.
<https://doi.org/10.24843/eja.2018.v25.i03.p20>
- [15] Rahmawati, S., & Susilawati, D. (2018). Pengaruh dimensi fraud diamond dan religiusitas. *J-MACC, Journal of Management and Accounting*, 3(2), 41–54.
<https://trijurnal.lemlit.trisakti.ac.id/jat/article/view/4857/pdf>
- [16] Sari, D. S., Rispayanto, & Kristianto, D. (2017). Pengaruh Dimensi Fraud Triangle (Tekanan, kesempatan dan Rasionalisasi) terhadap Perilaku Kecurangan Akademik pada Mahasiswa. *Jurnal Akuntansi Dan Sistem Teknologi Informasi*, 13(4), 464–472.
- [17] 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.
<https://doi.org/10.24843/eja.2020.v30.i02.p07>
- [18] Wolfe, D. T., & Hermanson, D. R. (2004). The Fraud Diamond: Considering The Four Element of Fraud. *CPA Journal*, 12, 38–42.
- [19] Zamzam, I., Mahdi, S., & Ansar, R. (2017). Pengaruh diamond fraud dan tingkat religiusitas terhadap kecurangan akademik (studi pada mahasiswa S-1 di lingkungan perguruan tinggi se kota Ternate). *Akuntansi Peradaban*, 3, 1–24.