

The Effect of Diamond Fraud on Academic Fraud Behavior

Siti Salwawati

Department of Accounting, Faculty of Economics and Business, Universitas Djuanda;
Bogor, Indonesia

E-Mail: siti.salwawati2020@unida.ac.id

Muhamad Nur Afif

Department of Accounting, Faculty of Economics and Business, Universitas Djuanda;
Bogor, Indonesia

E-Mail: m.nur.afif@unida.ac.id

Yoyok Priyo Hutomo

Department of Accounting, Faculty of Economics and Business, Universitas Djuanda;
Bogor, Indonesia

E-Mail: yoyok.priyo.hutomo@unida.ac.id

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ABSTRACT

The study aims to address the impact of Pressure, Opportunity, Rationalization, and Capability on academic cheating behavior with academic integrity as moderated variables on scholarship students at Economic and Business Faculty, Djuanda University. The study was a descriptive quantitative study that used primary data with a number of 106 students obtained with saturated sampling techniques. The data analysis techniques performed in this study are either MRA or moderated regression analysis made using SPSS. Studies have concluded that Pressure, Rationalization, and Capability have an impact on academic cheating behavior, while Opportunity has no effect on academic cheating behavior. Furthermore, Rationalizing also has an effect on academic cheating behavior with academic integrity as moderate variables, while Pressure, Opportunity, and Capability have no effect on academic cheating behavior with academic integrity as a moderation variable.

Keywords: Pressure, Opportunity, Rationalization, Capability, Academic Cheating

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh Tekanan, Kesempatan, Rasionalisasi, dan Kemampuan terhadap perilaku kecurangan akademik dengan integritas akademik sebagai variabel moderasi pada Mahasiswa penerima beasiswa di Fakultas Ekonomi dan Bisnis, Universitas Djuanda. Penelitian ini merupakan penelitian kuantitatif deskriptif yang menggunakan data primer dengan jumlah sampel sebanyak 106 mahasiswa penerima beasiswa yang diperoleh dengan teknik sampling jenuh. Teknik analisis data yang dilakukan dalam penelitian ini adalah MRA atau Moderated Regression Analysis yang diolah dengan menggunakan alat bantu SPSS. Hasil penelitian menyimpulkan bahwa Tekanan, Rasionalisasi, dan Kemampuan memiliki pengaruh terhadap perilaku kecurangan akademik, sedangkan Kesempatan tidak mempunyai pengaruh terhadap perilaku kecurangan akademik. Selain itu, Rasionalisasi juga memiliki pengaruh terhadap perilaku kecurangan akademik dengan integritas akademik sebagai variabel moderasi, sedangkan Tekanan, Kesempatan, dan Kemampuan tidak memiliki pengaruh terhadap perilaku kecurangan akademik dengan integritas akademik sebagai variabel moderasi.

Kata kunci: Tekanan, Kesempatan, Rasionalisasi, Kemampuan, Kecurangan Akademik

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INTRODUCTION

One key factor in the economy and growth process is the existence of the financial and financial sector (Kusdimanto et al., 2022; Norrahman, 2023). As a result, scandals and crimes related to these two industries have raised concerns. On April 10, 2023, reported in *money.kompas.com*, various cases of fraud or cheating have occurred domestically during the 2021-2022 period. In March 2023, the fiscal sector was indicated to have experienced fraud that was quite emotionally draining for the public. In addition, the financial services industry saw a loss of IDR 123.51 trillion from 2018 to 2022. During that year, there were 619 violations of the online loan law, 62 cases of illegal pawnshops, and 97 cases of fraudulent/illegal investments. Based on data from the Association of Certified Fraud Examiners (ACFE) entitled *Asia-Pacific Occupational Fraud 2022: A Report to the Nations*, Indonesia is ranked 4th as a country with the number of frauds in 2022, with 23 cases recorded. Corruption is the most common fraud in Indonesia, reaching 64%, followed by misuse of state and corporate assets/wealth at 28.9% and financial reporting fraud at 6.7%.

Education is one of the institutions that has an important role in combating fraudulent practices. In addition, education is the most important means of improving the quality of individuals who have a significant impact on the development of all aspects of life. Higher education is an example of a formal institution that aims to develop students' abilities so that they are ready to face the challenges of the world of work. The hope is that higher education is able to create professional workers who excel in various aspects, such as knowledge, morals, and professional ethics (Compiler, 2010). According to the Law of the Republic of Indonesia Number 12 of 2012 on Higher Education, higher education aims to develop the potential of students to become human beings who believe and fear God Almighty and have noble character, are healthy, knowledgeable, capable, creative, independent, skilled, competent, and cultured for the benefit of the nation.

Academic fraud is a fairly interesting problem that is currently receiving attention in higher education. This phenomenon threatens academic integrity because fraudulent practices are becoming more common. One of the bad behaviors that will endanger students is academic fraud. Academic fraud is carried out through practices such as using fictitious data, duplicating a friend's work, copying assignments from the internet, using notes during exams, and engaging in other similar behaviors (Connolly et al., 2006; Rakovski & Levy, 2007; Anitsal et al., 2009; Witherspoon et al., 2012). According to Kusuma et al. (2019), perceived pressure is any encouragement that makes a person or group act unethically, such as pressure from family members, organizations, or superiors. This explanation is related to research conducted by Padmayanti et al. (2017), which has a positive effect on students' academic fraudulent behavior. However, this is in contrast to Siswanto & Durya (2023), who proved that pressure does not have a positive effect on academic cheating behavior.

According to Kusuma et al. (2019), opportunities can arise as a result of inadequate managerial supervision, inadequate internal controls, or use of position. According to research conducted by Padmayanti et al. (2017), it is convincing that opportunities have a positive effect on students' academic cheating behavior. This is in contrast to Siswanto & Durya (2023), which proves that opportunities do not have a positive effect on students' academic cheating behavior. According to Kusuma et al. (2019), rationalization is a personal justification (because there are other aspects) that can justify inappropriate actions. Meanwhile, research conducted by Padmayanti et al. (2017), proves that rationalization has a positive effect on students' academic cheating behavior. However, it is in contrast to Siswanto & Durya (2023), which proves that rationalization does not have a positive effect on students' academic cheating behavior. Wolfe & Hermason (2004) define capability as an act of fraud or cheating that generally would not occur without an individual who has the appropriate capability. A person's position or role in an organization can provide capability, which can ultimately create opportunities to engage

in fraud. This is also in line with research conducted by Siswanto & Durya (2023), which proves that capability has a positive effect on students' academic fraudulent behavior. Meanwhile, according to research by Padmayanti et al. (2017), capability does not have a positive effect on students' academic fraudulent behavior.

Academic integrity is used by researchers as a moderating variable, because according to Salma (2021) and Syafriyanti et al. (2021) a student's integrity has an impact on the cheating actions they commit, and conversely, this integrity also reflects the level of honesty of the student. This is reinforced by research conducted by Hafizhah & Akbar (2022) and Syafriyanti et al. (2021), which proves that student integrity has a significant influence on academic cheating behavior. According to Hafizhah & Akbar (2022), one of the things that triggers students to commit academic cheating is the integrity they have, because if a student has integrity, the student will follow the rules without deviating. Thus, the level of academic dishonesty that occurs decreases with increasing student integrity (Hafizhah & Akbar, 2022). The purpose of this study was to understand the influence of Pressure, Opportunity, Rationalization, and Ability on academic cheating behavior in scholarship recipient students at the Faculty of Economics and Business, Djuanda University. Academic integrity becomes a moderating variable, which is expected to increase or decrease the relationship between these parameters, which is new in research.

LITERATURE REVIEW

Ajzen (2005) and (Hafizhah & Akbar, 2022) Theory of Planned Behavior (TPB) is based on the assumption that individuals act rationally based on beliefs or intentions towards actions and implicitly or explicitly consider their actions. There are three things that underlie the formation of a person's behavior through Ajzen's Theory of Planned Behavior (TPB) (1991), namely, Attitude Toward the Behavior or Attitude Towards Behavior refers to the extent to which a person evaluates or assesses the good or bad consequences of the behavior. A person's attitude towards a behavior is influenced by their beliefs about the possible outcomes of the behavior. For example, if I believe that cheating is unethical, then I will avoid cheating. Subjective Norm or Subjective Norm is related to social influence. The concept of subjective norms emphasizes more on social factors that will be felt when someone does or does not do a behavior. For example, someone cheats because of a positive response from the surrounding environment. Perceived Behavioral Control or Perceived Behavioral Control plays a crucial role in the Theory of Planned Behavior (TPB). Perceived behavioral control includes an individual's perception of the level of ease or difficulty in carrying out a desired behavior.

There are several definitions of academic cheating based on previous research. Researchers describe academic cheating behavior with various terms such as academic fraud, academic cheating, academic misconduct, cheating, cheating and so on. According to Sagoro (2013), cheating behavior is dishonest behavior that violates the rules with the intention of achieving a goal and cheating incidents can occur in various contexts, including in the academic environment. In principle, academic cheating can be done by students intentionally or unintentionally, accompanied by various goals and reasons (Sagoro, 2013). According to Purnamasari (2013), academic cheating refers to dishonest actions carried out by students in an academic context with the intention of gaining unfair advantage in achieving academic success. There are many factors that form the basis for fraudulent actions carried out by the perpetrator. Some of these factors have previously been explained by Cressey (1953) in the fraud triangle theory, which states that there are several triggers or reasons that encourage perpetrators to commit fraud, including pressure, rationalization and opportunity. However, Wolfe & Hermanson (2004) introduced a fourth factor in the fraud diamond called capability.

According to Padmayanti et al. (2017), academic pressure is a strong drive that comes from both internal students and their environment, encouraging students to achieve certain goals as a result of various demands or tasks that must be completed. According to Kusuma et al. (2019), opportunities can arise as a result of inadequate managerial supervision, inadequate internal controls, or use of position. According to Padmayanti et

al. (2017), rationalization in the context of academic fraud refers to the process taken by students to justify their actions, with the aim of hiding or reducing feelings of guilt that arise from committing dishonest acts in an academic environment. In addition, according to Kusuma et al. (2019), rationalization is a personal reason (because there are other factors) that can justify actions even though the actions are actually wrong. Capability is an act of fraud or cheating that generally will not occur without an individual who has the appropriate capabilities (Wolfe & Hermason, 2004). A person's position or role in an organization can provide capabilities, which can ultimately create opportunities to commit fraud. Many acts of cheating in academic environments that are often carried out by students would not be possible without the involvement of someone with the appropriate skills (Padmayanti et al., 2017).

Student integrity can be explained as the quality of honesty or truthfulness of actions taken by students that are in line with the applicable code of ethics (Anggola, 2020; Hadijah, 2020; Khotimatuzzahrah, 2021; Hoffiah et al., 2023). Integrity is one of the key factors in determining a person's character, such as the integrity of a financial report maker that affects the accuracy of the report. Likewise, the level of student integrity also determines the extent to which students are likely to commit fraud. The International Center for Academic Integrity defines academic integrity as a commitment held by individuals during the academic process when facing difficulties. In their research, Bretag (2018) and Parnther (2020) stated that there are six fundamental values such as honesty, trust, fairness, appreciation, sense of responsibility and courage. With the presence of these six values during the academic process, ethical behavior or moral behavior and positive behavior will arise.

METHODS

The research method used in this study is quantitative descriptive using questionnaire distribution, because the purpose of this study is to apply, describe, or explain how the process of changing factors that impact academic cheating behavior (Sugiono, 2016). The object of this research was conducted at the Faculty of Economics and Business, Djuanda University. The sample in this study was scholarship recipients with a total of 106 students. The sample collection technique used Saturated Sampling which is also known as the word census, because the entire population was taken as a sample. The analysis technique used the classical assumption test (Normality Test, Multicollinearity Test, Heteroscedasticity Test), multiple linear regression analysis (T-Test and F-Test) and moderated regression analysis (Moderated Regression Analysis/MRA). To simplify and speed up the calculation and data processing process in this study, the SPSS (Statistical Product and Service Solution) version 29.0 program assistance tool was used.

RESULTS

Table 1 shows that the Asymp.Sig (2-tailed) value for testing one sample Kolmogorov Smirnov is 0.200. That the data value is more than 0.005 indicates that the data has been normally distributed. The normality test with a sample of 106 shows that the data distribution has an average (Mean) of 0.000000 and a standard deviation of 3.43793228. The largest extreme difference between the data distribution and the expected normal distribution is 0.057, with an absolute and positive value of 0.057, and a negative value of -0.041. This indicates that the deviation from the normal distribution is very small. The statistical value of the normality test is 0.057, with an asymptotic significance value (2-tailed) of 0.200. In addition, the Monte Carlo results show a significance value (2-tailed) of 0.540 with a 99% confidence interval between 0.527 and 0.553. Based on these values, it can be concluded that the data is normally distributed, because there is no significant deviation from the expected normal distribution.

Table 1. Normality Test

N		106	
Normal	Mean	.0000000	
Parameters	Std. Deviation	3.43793228	
Most Extreme Differences	Absolute	.057	
	Positive	.057	
	Negative	-.041	
Test Statistic		.057	
Asymp. Sig. (2-tailed)		.200	
Monte Carlo Sig. (2-tailed)	Sig.	.540	
	99% Confidence Interval	Lower Bound	.527
		Upper Bound	.553

Table 2 shows that all variables have a tolerance value of more than 0.10 and a VIF value of less than 10. Thus, it can be said that the regression model is suitable for regression testing and does not show signs of multicollinearity. The results of the multicollinearity test in Table 2 show that there are no serious problems related to multicollinearity among the independent variables tested, because the Tolerance value for all variables is above 0.1 and the VIF (Variance Inflation Factor) value is below 10. The Pressure variable has a B coefficient of 0.249 with a t value of 1.945 and a significance of 0.055, indicating a positive but insignificant relationship at the 5% level. The Chance variable shows a negative B coefficient of -0.029 with a t value of -0.212 and a significance of 0.833, indicating that its effect is not significant on the dependent variable. Rationalization and Ability each show a significant positive effect on the dependent variable, with B coefficients of 0.368 and 0.410, and t values of 2.407 and 2.847, respectively. The significance for both variables is below 0.05, namely 0.018 for rationalization and 0.005 for ability, indicating a significant influence. Meanwhile, academic integrity has a negative B coefficient of -0.053 with t -0.481 and a significance of 0.632, indicating that this variable does not have a significant influence on the dependent variable in the model.

Table 2. Multicollinearity Test

Model	Unt. std. Coef. B	Un-std. Coef. Std. Error	Std. Coef. Beta	t	Sig.	Tolerance	VIF
(Constant)	1.650	2.547		0.648	0.518		
Pressure	0.249	0.128	0.176	1.945	0.055	0.763	1.310
Chance	-0.029	0.137	-0.024	-0.212	0.833	0.480	2.082
Rationalization	0.368	0.153	0.278	2.407	0.018	0.466	2.144
Ability	0.410	0.144	0.316	2.847	0.005	0.508	1.969
Academic Integrity	-0.053	0.111	-0.040	-0.481	0.632	0.908	1.102

Figure 1 illustrates how the points are spread irregularly, do not create a particular pattern, and are spread above and below the number 0 on the Y axis. This shows that the regression model does not experience heteroscedasticity.

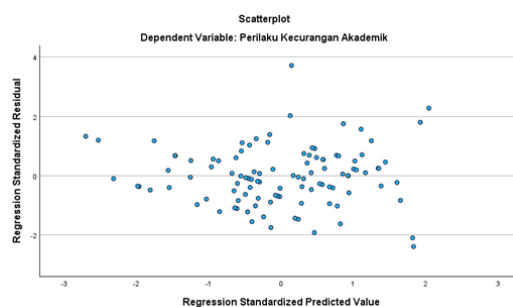


Figure 1. Heteroscedasticity Test

The results of the analysis Pressure variable (X1) shows that the t_{count} value $\geq t_{table}$ ($2.050 \geq 1.984$), with a significance value of t of $0.043 < 0.05$, then H_0 is rejected and

H_a is accepted, meaning that Pressure has an influence on academic cheating behavior. The results of the analysis of the Opportunity variable (X2) show that the $-t_{count}$ value $\geq -t_{table}$ ($-0.282 \geq -1.984$), with a significance value of t of $0.778 > 0.05$, then H₀ is accepted and H_a is rejected, meaning that Opportunity has no influence on academic cheating behavior. The results of the analysis of the Rationalization variable (X3) show that the t_{count} value $\geq t_{table}$ ($2.381 \geq 1.984$), with a significance value of t of $0.019 < 0.05$, then H₀ is rejected and H_a is accepted, meaning that Rationalization has an influence on academic cheating behavior. The results of the analysis of the Ability variable (X4) show that the t_{count} value $\geq t_{table}$ ($2.840 \geq 1.984$), with a significance value of t of $0.005 < 0.05$, then H₀ is rejected and H_a is accepted, meaning that Ability has an influence on academic cheating behavior.

Table 3. T-Test

Model	Unst. Std. Coef. B	Unst. Std. Coef. Std. Error	Std. Coef. Beta	t	Sig.
Constant)	0.663	1.499		0.442	0.659
Pressure	0.258	0.126	0.182	2.050	0.043
Chance	-0.038	0.135	-0.032	-0.282	0.778
Rationalization	0.361	0.152	0.273	2.381	0.019
Ability	0.407	0.143	0.313	2.840	0.005

The results of the analysis in Table 4 show that the F_{count} value $> F_{table}$ ($15.114 > 2.46$) with a significance value of F of $0.01 < 0.05$, then H₀ is rejected and H_a is accepted. This means that Pressure, Opportunity, Rationalization and Ability have a joint influence on academic cheating behavior.

Table 4. F Test

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	744.560	4	186.140	15.114	<.001
Residual	1243.902	101	12.316		
Total	1988.462	105			

The results of the analysis in Table 5, the Pressure variable (X1) with Academic Integrity (Z) show that the value of $-t_{count} \geq -t_{table}$ ($-1.526 \geq -1.984$), with a significance value of t of $0.130 > 0.05$, then H₀ is accepted and H_a is rejected, meaning that Pressure has no effect on academic cheating behavior after being moderated. The results of the analysis of the Opportunity variable (X2) with Academic Integrity (Z) show that the value of $-t_{count} \geq -t_{table}$ ($-0.959 \geq -1.984$), with a significance value of t of $0.340 > 0.05$, then H₀ is accepted and H_a is rejected, meaning that Opportunity has no effect on academic cheating behavior after being moderated with academic integrity. The results of the analysis of the Rationalization variable (X3) with Academic Integrity (Z) show that the t_{count} value $\geq t_{table}$ ($2.544 \geq 1.984$), with a significance value of $0.013 < 0.05$, then H₀ is rejected and H_a is accepted, meaning that Rationalization has an influence on academic cheating behavior after being moderated by academic integrity. The results of the analysis of the Ability variable (X4) with Academic Integrity (Z) show that the $-t_{count}$ value $\geq -t_{table}$ ($-0.804 \geq -1.984$), with a significance value of $0.424 < 0.05$, then H₀ is accepted and H_a is rejected, meaning that Ability does not have a partial influence on academic cheating behavior after being moderated by academic integrity.

Table 5. t-Test with Moderation

Model	Unt. std. Coef. B	Un-std. Coef. Std. Error	Std. Coef. Beta	t	Sig.
(Constant)	0.530	1.530		0.347	0.730
Pressure	1.674	0.935	1.184	1.791	0.076
Chance	0.709	0.802	0.590	0.884	0.379
Rationalization	-2.166	1.009	-1.639	-2.148	0.034
Ability	1.369	1.155	1.053	1.185	0.239
X1Z	-0.064	0.042	-1.082	-1.526	0.130
X2Z	-0.035	0.036	-0.788	-0.959	0.340
X3Z	0.114	0.045	2.384	2.544	0.013
X4Z	-0.042	0.052	-0.838	-0.804	0.424

The results of the F Test analysis with Moderation in Table 6 show that the F_count value $> F_{table}$ ($8.854 > 2.46$) with a significance value of F of $0.01 < 0.05$, then H_0 is rejected and H_a is accepted. This means that Pressure, Opportunity, Rationalization and Ability have a joint influence on academic cheating behavior after being moderated by academic integrity.

Table 6. F Test with Moderation

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	839.198	8	104.900	8.854	<.001
Residual	1149.264	97	11.848		
Total	1988.462	105			

DISCUSSION

The results of the analysis show that the t-value $\geq t_{table}$ ($2.050 \geq 1.984$), with a significance value of t of $0.043 < 0.05$, then H_0 is rejected and H_a is accepted. This means that pressure has a partial influence on academic fraud behavior in scholarship recipient students at the Faculty of Economics and Business, Djuanda University. Thus, the hypothesis is accepted. The results of the study show that the greater the pressure felt by students, the greater the likelihood of them committing academic fraud. This can be interpreted that pressure acts as a trigger or encouragement for students to carry out unethical actions in an effort to meet the demands or expectations of scholarship recipients. Scholarship recipients usually have demands to maintain academic achievement in order to remain eligible to maintain the scholarship. The pressure to maintain this academic can be very high and can lead to fraudulent behavior as a quick way to meet academic expectations and maintain the scholarship. The results of this study are in accordance with research conducted by Padmayanti et al. (2017), which revealed that pressure is a factor that influences students to commit academic fraud. However, this study is not in line with the research of Siswanto & Durya (2023), which revealed that pressure has no effect on academic cheating behavior.

The results of the analysis show that the value of -t count $\geq -t_{table}$ ($-0.282 \geq -1.984$), with a significance value of t of $0.778 > 0.05$, then H_0 is accepted and H_a is rejected. This means that opportunity does not have a partial influence on academic cheating behavior in scholarship recipients at the Faculty of Economics and Business, Djuanda University. Thus, the hypothesis is rejected. The results of the study stated that opportunity has no influence on academic cheating behavior. This indicates that the supervision in the Faculty of Economics and Business, Djuanda University is considered quite good. So that it cannot create opportunities for students to carry out academic cheating behavior. This is in line with research conducted by Siswanto & Durya (2023), which is proven by the results of their research that opportunity has no effect on academic cheating behavior. However, this study is not in line with the research of Padmayanti et al. (2017), which revealed that opportunity is a factor that influences students to carry out academic cheating behavior.

The results of the analysis show that the t-value $\geq t_{table}$ ($2.381 \geq 1.984$), with a significance value of t of $0.019 < 0.05$, then H_0 is rejected and H_a is accepted. This means that Rationalization has a partial influence on academic cheating behavior in scholarship

students at the Faculty of Economics and Business, Djuanda University. Thus, the hypothesis is accepted. Rationalization has a significant influence on academic cheating behavior indicating that the reasons that arise in scholarship students play an important role in influencing the decision to cheat. The greater and stronger the rationalization carried out by students, the higher the likelihood of students committing academic cheating. This states that rationalization acts as a defense mechanism that allows individuals to feel comfortable with behavior that they actually know is wrong. In addition, rationalization can make individuals feel that their actions are acceptable or not too bad compared to the consequences they face if they do not cheat. For example, a student may feel that academic cheating is a justifiable act because everyone does it or only cheats a little to meet academic expectations and maintain a scholarship. This is in line with research conducted by Padmayanti et al. (2017), which revealed that rationalization is a factor that influences students to commit academic fraud. However, this study is not in line with the research of Siswanto & Durya (2023), which is proven by the results of their study that rationalization has no effect on academic fraud behavior.

The results of the analysis show that the $t\text{-value} \geq t\text{-table}$ ($2.840 \geq 1.984$), with a significance value of t of $0.005 < 0.05$, then H_0 is rejected and H_a is accepted. This means that ability has a partial influence on academic fraud behavior in scholarship students at the Faculty of Economics and Business, Djuanda University. Thus, the hypothesis is accepted. Based on the results of the study that got the highest score, namely the statement can think of ways to commit academic fraud based on existing opportunities, this statement illustrates that students have the ability to commit academic fraud. This means that ability has a significant influence on academic fraud behavior, indicating that students who have knowledge and skills on how to commit fraud tend to be more likely to engage in such behavior. The greater the ability or expertise possessed by students to commit fraud, the more likely they are to do so. These results are supported by research conducted by Siswanto & Durya (2023), which revealed that ability is a factor that influences students to carry out academic fraud behavior. However, this study is not in line with the research of Padmayanti et al. (2017) who revealed that ability does not influence academic cheating behavior.

The results of the analysis show that the value of $-t\text{count} \geq -t\text{table}$ ($-1.526 \geq -1.984$), with a significance value of t of $0.130 > 0.05$, then H_0 is accepted and H_a is rejected. This means that pressure does not have a partial effect on academic cheating behavior after being moderated on scholarship recipient students at the Faculty of Economics and Business, Djuanda University. Thus, the hypothesis is rejected. Moderation in statistical analysis is used to see whether the relationship of a variable (pressure) on another variable (academic cheating behavior) changes when influenced by a third variable. This study resulted in that after being moderated, pressure no longer had a significant effect on academic cheating behavior. This shows that strong academic integrity can help reduce the negative impact of pressure on students' academic cheating behavior.

The results of the analysis show that the value of $-t\text{count} \geq -t\text{table}$ ($-0.959 \geq -1.984$), with a significance value of t of $0.340 > 0.05$, then H_0 is accepted and H_a is rejected. This means that Opportunity does not have a partial influence on academic cheating behavior after being moderated by academic integrity in scholarship recipient students at the Faculty of Economics and Business, Djuanda University. Thus, the hypothesis is rejected. The results of the study show that opportunity both before and after being moderated by academic integrity does not have a significant influence on academic cheating behavior. This shows that even though there is an opportunity to cheat, students are not always motivated to do so. In addition, moderation with academic integrity shows that academic integrity as an internal value possessed by scholarship recipient students plays an important role in inhibiting the influence of opportunity on academic cheating behavior. Students with high academic integrity tend not to take advantage of existing opportunities to cheat.

The results of the analysis show that the $t\text{-value} \geq t\text{-table}$ ($2.544 \geq 1.984$), with a significance value of t of $0.013 < 0.05$, then H_0 is rejected and H_a is accepted. This means

that rationalization has a partial influence on academic cheating behavior after being moderated by academic integrity in scholarship recipient students at the Faculty of Economics and Business, Djuanda University. Thus, the hypothesis is accepted. Academic integrity acts as an effective barrier to the influence of rationalization. This shows that students with strong academic integrity are better able to reject rationalization and are not involved in academic cheating. So it can be said that with academic integrity, it will be able to weaken students' rationalization to commit academic cheating.

The results of the analysis show that the value of $-t_{count} \geq -t_{table}$ ($-0.804 \geq -1.984$), with a significance value of t of $0.424 < 0.05$, then H_0 is accepted and H_a is rejected. This means that ability does not have a partial influence on academic fraud behavior after being moderated by academic integrity in scholarship recipient students at the Faculty of Economics and Business, Djuanda University. Thus, the hypothesis is rejected. This indicates that academic integrity can moderate the relationship between ability and academic fraud behavior. Academic integrity can function as a barrier to the tendency to use ability to commit fraud. Students with strong academic integrity tend to prefer to act in accordance with integrity values rather than using their ability to cheat. Although the ability to cheat still exists, students with high academic integrity tend to refuse to use that ability as an excuse to cheat.

CONCLUSION

The results of the data analysis that has been carried out and the discussion that has been explained and the purpose of this study, it can be concluded that Pressure, Rationalization and Ability have an influence on academic cheating behavior in scholarship students. Meanwhile, Opportunity has no influence on academic cheating behavior in scholarship students. Pressure, Opportunity, Rationalization and Ability have a joint influence on academic cheating behavior in scholarship students. In addition, Rationalization has a direct influence on academic cheating behavior after being moderated by academic integrity in scholarship students. Meanwhile, Pressure, Opportunity and Ability do not have a direct influence on academic cheating behavior in scholarship students. However, Pressure, Opportunity, Rationalization and Ability have a joint influence on academic cheating behavior after being moderated by academic integrity in scholarship students. The suggestions that can be given by the author related to the results of this study and to be able to perfect the next research for researchers who will conduct further research on academic cheating behavior are advised to be able to expand the research sample, not only scholarship students at the Faculty of Economics and Business, Djuanda University. However, it can add respondents from scholarship students such as PTN/PTS students in Bogor Regency/City and in West Java Province.

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