

# The Effect of Hexagon Theory's Fraud Dimension on Academic Cheating Behavior of Accounting Students with Tawhidan Motivation as a Moderation Variable (Case Study on Accounting Students of the Faculty of Economics and Business, University of Djuanda)

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## Abstract

**Background:** This research is motivated by the rampant academic fraud that occurs in the world of education, especially within the scope of universities. A good and modern education system does not guarantee to make students with integrity, sometimes frauds in the academic world are found. The latest data from the Association of Certified Fraud Examiners (2020) states that the most perpetrators of fraud in Indonesia are undergraduate level at 73.2% with a total of 172 cases. Therefore, the importance of the role of lecturers or lecturers in the implementation of teaching and learning activities within the university.

**Objective:** This study aims to determine the effect of pressure, opportunity, rationalization, ability, arrogance, and collusion on academic cheating behavior and to determine the role of monotheism motivation in moderating academic fraud in accounting students. The population of this study is active students majoring in accounting, Faculty of Economics, Djuanda University, Bogor. The sample used in this study was 195 respondents representing several criteria, namely gender, age, ongoing semester, and major.

**Methodology:** The variables used in this study include the dependent variable (Y) is academic cheating behavior. Independent variables include pressure (X1), opportunity (X2), rationalization (X3), ability (X4), arrogance (X5), collusion (X6), and monotheism motivation (Z).

**Results:** The results of this study show that pressure, opportunity, rationalization, ability, arrogance, and collusion have a significant effect on academic cheating, and monotheism motivation can moderate the influence of pressure, opportunity, rationalization, ability, arrogance, and collusion on academic cheating.

Keywords: Pressure, Opportunity, Rationalization, Ability, Arrogance, Collusion, Monotheism, Academic Cheating

## I. INTRODUCTION

Cheating is an action that is done because of an opportunity or opportunity, pressure and justification for what is done. This action can occur in several situations and places, such as in the family environment which is the most basic organization in the formation of individual habits in attitude, then the school or university environment as a place for individuals to go out to interact with other individuals to the organizational or company environment where the individual works. Academic cheating can be found at every level of education, including college. The latest data from the Association of Certified Fraud Examiners (2020) states that the most perpetrators of fraud in Indonesia are undergraduate level at 73.2%

with a total of 172 cases. This certainly raises questions about the teaching and learning process in higher education in Indonesia.

Academic cheating that is commonly done among students can be caused by several factors, namely from internal factors (oneself) and external factors (the surrounding environment). In addition to these factors, the factors of academic fraud can also be seen from the latest fraud hexagon theory developed by (Vousinas, 2019) which consists of 6 dimensions including pressure, opportunity, rationalization, arrogance, and collusion. In addition to the factors mentioned above, there are individual factors that are considered important to be presented as moderating variables to provide direction for research results.

Djuanda Bogor University is one of the private universities in Bogor that has been established for more than 36 years. Universitas Djuanda Bogor has 7 Faculties and 16 Study Programs, as well as a Postgraduate program (S2) with 3 Master programs, and a Vocational School. Of the many study programs, one of them is the Accounting Study Program, Faculty of Economics. In the Accounting Student environment itself, there are still many cheaters found both during exams and during teaching and learning activities. Examples of cheating were found by researchers during the exam. There are still many students who work together and cheat, both looking at pre-prepared cheat sheets and *searching* through *mobile phones*. Cheating during teaching and learning activities is that there are still many students who *copy and paste* their friends' assignments. This cheating can be caused by several factors, including the encouragement to get good grades by not studying or little study time, lack of supervision from exam supervisors so that students get the opportunity to cheat, and the justification from within students that cheating is not reprehensible. Therefore, researchers are interested in adding monotheism motivation as a moderation variable. This is the difference between this study and previous studies.

## II. METHODOLOGY

The variables used in this study include the dependent variable (Y) is academic cheating behavior. Independent variables include pressure (X1), opportunity (X2), rationalization (X3), ability (X4), arrogance (X5), collusion (X6), and monotheism motivation (Z). The method used in this study is quantitative method. The sample collection method uses Stratified random sampling. The data used is primary data. Data was processed using IBM SPSS (Statistical Package for Social Science) software version 26.

## III. RESULTS AND DISCUSSION

### 1. Simultaneous Test (Test F)

**Tabel 3.1 Simultaneous Test**

ANOVA <sup>a</sup>						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	4694.090	6	782.348	16.548	.000 <sup>b</sup>
	Residual	8888.197	188	47.278		
	Total	13582.287	194			

a. Dependent Variable: Kecurangan Akademik

b. Predictors: (Constant), Tekanan, kesempatan rasionalisasi, kemampuan, arogansi dan kolusi

Sumber: Data diolah, 2023

Based on table 4.15, it can be seen that the test results using the F test obtained a calculated F value of 16.548 while the F table was 2.15. If F is compared to F table, F is calculated  $> F_{table}$  ( 16,548 > 2.15) with F significance values of  $0.00 < 0.05$ . This means that  $H_0$  is rejected and  $H_a$  is accepted. Pressure, opportunity, rationalization, ability, arrogance and collusion simultaneously affect the academic cheating of accounting students at the Faculty of Economics, University of Djuanda.

## 2. Partial Test (Test t)

**Tabel 3.2 Partial Test**

		Coefficients <sup>a</sup>				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	T	Sig.
1	(Constant)	5.804	2.968		3.955	.052
	Tekanan	.864	.163	.399	5.313	.000
	Kesempatan	.262	.207	.122	2.268	.000
	Rasionalisasi	.283	.237	.036	2.351	.002
	Kemampuan	.394	.199	.256	2.979	.000
	Arogansi	.921	.279	.466	3.305	.001
	Kolusi	.418	.180	.290	2.323	.001

a. Dependent Variable: Kecurangan Akademik

Sumber: Data diolah, 2023

Based on table 3.2, it can be seen that the overall calculated value is greater than the table value of 1.653 with a significance level of  $0.000 < 0.05$ . This means that  $H_0$  is rejected and  $H_a$  is accepted. This condition means that pressure, opportunity, rationalization, ability, arrogance, and collusion partially have a positive effect on academic cheating in a Case Study at the Faculty of Economics, University of Djuanda.

## 3. Moderation Test (MRA)

## 1. Pressure

**Tabel 3.3  
Monotheism Moderates the Pressure on Academic Cheating**

		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	T	Sig.
1	(Constant)	-3.941	3.015		-1.040	.000
	Tekanan	1.840	1.315		2.849	1.399
	Motivasi	1.025	.692	.399	1.480	.000
	Ketauhidan					
	x1*z	-.026	.039	3.484	2.663	.000
	F Ratio	29.371				
	Sig. F	.000				
	R Square	.316				
	Adj. R Square	.305				

a. Dependent Variable: Kecurangan Akademik

Source: Processed Data, 2023

Based on Table 3.3, the test result of the tolerance value  $t_{is}$  is calculated at 2.663. If  $t$  count is compared to  $t$  table, then  $t$  count  $>$   $t$  table ( $2.663 > 1.653$ ) with a significance level of  $0.000 < 0.05$  this means that  $H_0$  is rejected and  $H_a$  is accepted. This condition made him dazed that the Motivation of Monotheism moderated the relationship of pressure on academic cheating in Accounting Students of the Faculty of Economics, University of Djuanda.

## 2. Opportunity

**Tabel 3.4  
Monotheism Moderates the Opportunity on Academic Cheating**

		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	7.252	16.810		-.431	.000
	Kesempatan	.953	1.261	.444	.756	.001
	Motivasi Ketauhidan	.752	.513	.293	1.465	.005
	Kesempatan*Motivasi Ketauhidan	.005	.038	2.083	4.126	.000
	F Ratio	22.361				
	Sig. F	.000				
	R Square	.260				
	Adj. R Square	.248				

a. Dependent Variable: Kecurangan Akademik

Source: Processed Data, 2023

Based on Table 3.4, the test result of the tolerance value  $t$  is calculated at 4.126. If  $t$  count is compared to  $t$  table, then  $t$  count  $>$   $t$  table ( $4.126 > 1.653$ ) with a significance level of  $0.000 < 0.05$  this means that  $H_0$  is rejected and  $H_a$  is accepted. This condition is that the Motivation of Monotheism moderates the relationship of opportunity to academic cheating in Accounting Students of the Faculty of Economics, University of Djuanda.

### 3. Rationalization

**Tabel 3.5**  
**Monotheism Moderates the Rationalization on Academic Cheating**

		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	16.645	17.666		3.942	.000
	Rasionalisasi	2.109	1.912	.923	1.103	.001
	Motivasi	1.185	.529	.461	2.241	.002
	Ketauhidan					
	$x_3^*z$	.043	.057	.676	2.759	.000
	F Ratio	17.459				
	Sig. F	.000 <sup>b</sup>				
	R Square	.215				
	Adj. R Square	.302				

a. Dependent Variable: Kecurangan Akademik

Source: Processed Data, 2023

Based on Table 3.5, the test result of the calculated  $t$  value is 2.759. If  $t$  count is compared to  $t$  table, then  $t$  count  $>$   $t$  table ( $2.759 > 1.653$ ) with a significance level of  $0.000 < 0.05$  this means that  $H_0$  is rejected and  $H_a$  is accepted. This condition made him dazed that the Motivation of Monotheism moderated the relationship of rationalization to academic cheating in Accounting Students of the Faculty of Economics, University of Djuanda.

### 4. Ability

**Tabel 3.6**  
**Monotheism Moderates the Ability on Academic Cheating**

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.383	12.913		1.417	.000
	Kemampuan	.839	1.189	.545	.706	.001
	Motivasi	.846	.388	.329	2.180	.000
	Ketauhidan					
	$x_4^*z$	.038	.035	.187	3.232	.000
	F Ratio	22.582				
	Sig. F	.000 <sup>b</sup>				
	R Square	.262				
	Adj. R Square	.250				

a. Dependent Variable: Kecurangan Akademik

Source: Processed Data, 2023

Based on Table 3.6, the test result of the tolerance value  $t$  is calculated at 3.232. If  $t$  count is compared to  $t$  table, then  $t$  count  $>$   $t$  table ( $3.232 > 1.653$ ) with a significance level of  $0.000 < 0.05$  this means that  $H_0$  is rejected and  $H_a$  is accepted. This condition made him dazed that the Motivation of Monotheism moderated the relationship of ability to academic cheating in Accounting Students of the Faculty of Economics, University of Djuanda.

### 5. Arrogance

**Tabel 3.7**  
**Monotheism Moderates the Arrogance on Academic Cheating**

Model	Coefficients		Coefficients		T	Sig.
	B	Std. Error	Beta			
1 (Constant)	1.834	15.659			.117	.000
Arogansi	.484	2.050	.245		.236	.004
Motivasi Ketauhidan	.801	.466	.312		1.720	.000
X5*z	.002	.060	.042		3.039	.001
F Ratio	17.030					
Sig. F	.000 <sup>b</sup>					
R Square	.211					
Adj. R Square	.199					

a. Dependent Variable: Kecurangan Akademik

Source: Processed Data, 2023

Based on Table 3.7, the test result of the calculated t value is 3.039. If t count is compared to t table, then t count > t table ( $3.039 > 1.653$ ) with a significance level of  $0.001 < 0.05$  this means that H<sub>0</sub> is rejected and H<sub>a</sub> is accepted. This condition made him dazed that the Motivation of Monotheism moderated the relationship of arrogance to academic cheating in Accounting Students of the Faculty of Economics, University of Djuanda.

## 6. Collusion

**Tabel 3.8**  
**Monotheism Moderates the Collusion on Academic Cheating**

Model	Unstandardized Coefficients		Standardized Coefficients		T	Sig.
	B	Std. Error	Beta			
1 (Constant)	24.570	12.334			1.992	.000
kolusi	2.590	1.138	1.796		2.276	.004
Motivasi Ketauhidan	1.432	.368	.558		3.891	.000
X6*z	.060	.034	1.449		2.787	.001
F Ratio	26.571					
Sig. F	.000 <sup>b</sup>					
R Square	.294					
Adj. R Square	.283					

a. Dependent Variable: Kecurangan Akademik

Source: Processed Data, 2023

Based on Table 3.8, the test result of the calculated t value is 2.787. If t count is compared to t table, then t count > t table ( $2.787 > 1.653$ ) with a significance level of  $0.001 < 0.05$  this means that H<sub>0</sub> is rejected and H<sub>a</sub> is accepted. This condition made him dazed that the Motivation of Monotheism moderated the relationship of arrogance to academic cheating in Accounting Students of the Faculty of Economics, University of Djuanda.

## IV. CONCLUSION AND NOVELTY

Based on the results of testing, processing, and data analysis that has been carried out and the discussion that has been explained, and the purpose of this study is to determine the effect of Pressure, Opportunity, Rationalization, Ability, Arrogance, and Collusion partially and simultaneously on Academic Cheating behavior and determine the effect of moderation of Monotheism Motivation on Academic Fraud in Accounting Students of the Faculty of Economics, University of Djuanda Bogor, So conclusions can be drawn from the results of this study, which are as follows:

1. The characteristics of respondents in this study are active students of the Faculty of Economics, University of Djuanda dominated by women, namely 144 people with vulnerable ages 21-23 years as many as 116 people and students with semester 8 as many as 95 people.
2. The results of the hypothesis test of Pressure, Opportunity, Rationalization, Ability, Arrogance and Collusion partially have a significant positive effect on Academic Cheating in Accounting Students of the Faculty of Economics, University of Djuanda Bogor.

3. The results of the hypothesis test of Pressure, Opportunity, Rationalization, Ability, Arrogance and Collusion simultaneously have a significant positive effect on Academic Cheating in Accounting Students of the Faculty of Economics, University of Djuanda Bogor.
4. Tawhidan motivation as a moderating variable can partially moderate the influence of student independence on Pressure, Opportunity, Rationalization, Ability, Arrogance and Collusion against Academic Cheating in Accounting Students, Faculty of Economics, University of Djuanda Bogor.

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