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Analysis of the Influence of Fraud Diamond Dimensions on Fraudulent Behavior of Accounting Students at Diponegoro University

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ABSTRACT

This study aims to determine the effect of the fraud diamond dimension on the fraudulent behavior of accounting students at Diponegoro University. Cheating is a fraudulent act committed by someone to gain profit for himself by taking advantage of other people. The data analysis technique in this study was multiple linear regression analysis using data from Diponegoro University accounting student respondents in the 2019 and 2020 batches. The results showed that pressure and ability had an effect on academic cheating, while opportunity and rationalization had no effect on academic cheating. The results of the model feasibility test show that pressure, opportunity, rationalization and ability simultaneously influence the academic fraud of accounting students at Diponegoro University.

Keywords: *Academic Cheating, Fraudulent Behavior, Froud Diamond*

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INTRODUCTION

The fraud diamond theory is a theory developed and published by Wolfe and Hermanson in 2004 (Omukaga, 2021; Ratmono & Frendy, 2022; Rustiarini dkk., 2019). The new idea of publishing a fraud diamond from Wolfe and Hermanson is a kind of refinement of the fraud triangle theory (Al Serhan dkk., 2022; Avortri & Agbanyo, 2020; Ozcelik, 2020). The ability factor is the fourth element in the fraud diamond theory which functions as a refinement of other factors such as pressure, opportunity and rationalization that were previously stated in the fraud triangle theory.

Education is considered important because it can be one of the benchmarks of a country's progress (Chick dkk., 2020; Scherer dkk., 2019; Taber, 2018). Currently, cases of criminal acts of corruption are easier to find in various aspects of life and still have not found a way to prevent fraud that is effective (de Souza Vasconcelos dkk., 2023; Kazemian dkk., 2019; Vousinas, 2019). Education is used as a place to develop the quality of human resources and can have a significant influence on building a country in various aspects of life.

Student cheating behavior is a very important problem and requires special attention if you want to reduce or eradicate it (Juan dkk., 2022; Marques dkk., 2019; Yusliza dkk., 2020). Cheating, which is often done at school or while studying in college, can lead to a tendency for cases of fraud in the world of work because the perpetrators of the fraud already have a habit of committing fraud (Malesky dkk., 2022; Rodrigues dkk., 2018; Yachison dkk., 2018). So there will be an increase in corruption cases that will occur in the world of work later.

Fraudulent behavior is an important problem to be studied more deeply in order to find out what causes it and how to prevent it effectively (Arya & Sastry G, 2020; Sharma dkk., 2022, 2022). the consequences of committing fraud cannot be underestimated and of course affect the quality of human resources (Bauder & Khoshgoftaar, 2018; Li & Xie, 2019; G. Liu dkk., 2020). Fraud can be committed because there is an opportunity to benefit from weak supervision and the absence of harsh sanctions against fraudsters.

Fraud has become a case that is easily found at this time (Awang dkk., 2019; Chandler dkk., 2020; Wang dkk., 2018). Almost every month or even every day various kinds of mass media upload news about various forms of fraud that are happening in all aspects of life, both in government, the legal field, politics, the economic field to the education sector have all been involved in fraud cases (Darwish, 2020; S. Liu dkk., 2019; Zhou dkk., 2020). Fraud cases seem to have become something natural and very difficult to eliminate.

RESEARCH METHODOLOGY

This study uses quantitative research methods (Behzadi dkk., 2018; Hosseini dkk., 2019; Park dkk., 2018). The population used in this study were active students of the faculty of economics and business, Accounting study program, Diponegoro University. The sample in this study were eighth-semester and sixth-semester accounting study program economics and business faculty students who had taken Auditing courses and obtained category A and B grades, the authors took samples using purposive sampling method. The data used in this study are primary data in the form of respondents' answers to research questionnaire questions, with 55 respondents.

RESULTS AND DISCUSSION

Descriptive Statistical Analysis

Table 1. Descriptive Statistics

	N	Range	Minimum	Maximum	Mean	Std. Deviation
Academic Cheating	55	27	10	37	17.20	5.529
Pressure	55	29	11	40	21.65	7.424
Options	55	22	10	32	22.07	5.189
Rationalization	55	20	8	28	17.89	5.209
Ability	55	16	6	22	12.73	3.587
Valid N (Listwise)	55					

Description of Academic Cheating Variables

Based on descriptive statistical tests, the highest value of the answers to the questionnaire distributed to students of the Faculty of Economics and Business, Accounting Study Program, Diponegoro University related to academic fraud is 37, while the lowest value is 10. The average student answer to academic pressure is 17.20.

Description of Pressure Variables

Based on descriptive statistical tests, the highest value of the answers to the questionnaires distributed to students of the Faculty of Economics and Business, Accounting Study Program, Diponegoro University related to pressure is 40, while the lowest value is 11. The average student answer to academic pressure is 21.65.

Description of Opportunity Variable

Based on descriptive statistical tests, the highest value of the answers to the questionnaires distributed to students of the Faculty of Economics and Business, Accounting Study Program, Diponegoro University related to opportunities is 32, while the lowest value is 10. The average student answer to academic pressure is 22.07.

Description of Rationalization Variable

Based on descriptive statistical tests, the highest value of the answers to the questionnaires distributed to students of the Faculty of Economics and Business, Accounting Study Program, Diponegoro University related to rationalization is 28, while the lowest value is 8. The average student answer to academic pressure is 17.89.

Description of Ability Variable

Based on descriptive statistical tests, the highest value of the answers to the questionnaires distributed to students of the Faculty of Economics and Business, Accounting Study Program, Diponegoro University related to ability is 22, while the lowest value is 6. The average student answer to academic pressure is 12.73.

Data Quality Test

Validity Test

Table 2. Validity Test

Variabel	Item	*Sig. (2-Tailed)*	Keterangan
Academic Cheating	Y.1	0.000	Valid
	Y.2	0.000	Valid

Behavior	Y.3	0.000	Valid
	Y.4	0.000	Valid
	Y.5	0.000	Valid
	Y.6	0.000	Valid
	Y.7	0.000	Valid
	Y.8	0.000	Valid
	Y.9	0.004	Valid
	Y.10	0.004	Valid
Pressure	X1.1	0.000	Valid
	X1.2	0.000	Valid
	X1.3	0.000	Valid
	X1.4	0.000	Valid
	X1.5	0.000	Valid
	X1.6	0.000	Valid
	X1.7	0.000	Valid
	X1.8	0.000	Valid
	X1.9	0.000	Valid
	X1.10	0.000	Valid
	X1.11	0.000	Valid
Opportunity	X2.1	0.000	Valid
	X2.2	0.000	Valid
	X2.3	0.002	Valid
	X2.4	0.000	Valid
	X2.5	0.000	Valid
	X2.6	0.000	Valid
	X2.7	0.011	Valid
	X2.8	0.000	Valid
	X2.9	0.000	Valid
	X2.10	0.000	Valid
Rationalization	X3.1	0.000	Valid
	X3.2	0.000	Valid
	X3.3	0.000	Valid
	X3.4	0.000	Valid
	X3.5	0.000	Valid
	X3.6	0.002	Valid
	X3.7	0.000	Valid
	X3.8	0.000	Valid
Ability	X4.1	0.000	Valid
	X4.2	0.000	Valid
	X4.3	0.000	Valid
	X4.4	0.000	Valid
	X4.5	0.000	Valid
	X4.6	0.000	Valid

Based on the table above, it can be concluded that all question items in the questionnaire are valid. It can be seen from each question item that the Sig. (2-tailed) <0.05 which indicates that the question is valid.

Reliability Test

Table 3. Reliability Test

Variabel	Cronbach's Alpha	Keterangan
Y	0.813	Reliabel
X1	0.886	Reliabel
X2	0.683	Reliabel
X3	0.752	Reliabel
X4	0.659	Reliabel

Based on the table above, it can be concluded that all variables have a Cronbach's Alpha value> 0.60 which means that they are reliable, so they are suitable for use as a measuring instrument for the questionnaire instrument in this study.

Classical Assumption Test

Multicolonierity Test

Table 4. Multicolonierity Test

Model		Collinearity Statistics	
		Tolerance	VIF
1	Pressure	.411	2.435
	Options	.386	2.591
	Rationalization	.419	2.385
	Abilities	.473	2.113

Dependent Variable: Academic Cheating

Based on the table above, the tolerance value of the four independent variables> 0.1 and the VIF value < 10. So it can be concluded that the regression model does not have multicollinearity problems or the independent variables in the regression model are not interconnected.

Heteroscedasticity Test

Table 5. Heteroscedasticity Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.143	1.610		-.089	.930
	TEKANAN	-.009	.073	-.025	-.117	.907
	KESEMPATAN	.103	.108	.209	.955	.344
	RASIONALISASI	-.091	.103	-.185	-.881	.383
	KEMAMPUAN	.170	.140	.240	1.213	.231

a. Dependent Variable: ABRESID

It can be observed in the table above that the results show that the significance value of all independent variables> 0.05. So it can be concluded that the regression model does not have heteroscedasticity.

Multiple Linear Regression Test

Table 6. Multiple Linear Regression Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.682	2.349		.290	.773
	PRESSURE	.244	.106	.328	2.298	.026
	OPTIONS	.139	.157	.130	.884	.381
	RATIONALIZATION	-.038	.150	-.035	-.251	.803
	ABILITIES	.695	.205	.451	3.389	.001

Dependent Variable: Academic Cheating

The regression model used in this study can be written as follows:

Y = 0.682 + 0.244X1 + 0.139X2 - 0.038X3 + 0.695X4

Description:

Y = Academic Cheating Behavior

X1 = Pressure

X2 = Opportunity

X3 = Rationalization

X4 = Ability

Test t

Table 7. Test t

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	.682	2.349		.290	.773
	Pressure	.244	.106	.328	2.298	.026
	Opportunity	.139	.157	.130	.884	.381
	Rationalization	-.038	.150	-.035	-.251	.803
	Ability	.695	.205	.451	3.389	.001

Dependent Variable: Academic Cheating

Based on the table above, it can be concluded that: 1) The results of the t test of pressure the significance value is 0.026. These results can be interpreted that the significance value is smaller than 0.05, this means that there is an effect of pressure on

academic cheating behavior. So that the first hypothesis is accepted. 2) The t test results of the opportunity significance value are 0.381. These results can be interpreted that the significance value is greater than 0.05, this means that there is no effect of opportunity on academic cheating behavior. So that the second hypothesis is rejected. 3) The result of the t test of rationalization significance value is 0.803. These results can be interpreted that the significance value is greater than 0.05, this means that there is no effect of rationalization on academic cheating behavior. So that the third hypothesis is rejected. 5) The result of the t test of the ability significance value is 0.001. These results can be interpreted that the significance value is smaller than 0.05, this means that there is an effect of ability on academic cheating behavior. So that the fourth hypothesis is accepted.

DISCUSSION

The Effect of Pressure on Academic Cheating Behavior

Testing is done through the significance of the pressure variable regression coefficient. The pressure variable has a positive coefficient value of 0.244 and sig-t of 0.026 <0.05. Thus it means that pressure has an effect on academic cheating behavior. This means that students commit academic fraud if pressure factors arise. Students who are pressured will tend to behave fraudulently in the academic field. According to (Pulfrey dkk., 2019; Siev & Kliger, 2019; Wenzel & Reinhard, 2020) this is in accordance with the fraud diamond concept. If someone is depressed, he will commit fraud.

The Effect of Opportunity on Academic Cheating Behavior

Testing is done through the significance of the opportunity variable regression coefficient. The opportunity variable has a positive coefficient value of 0.139 and sig-t of 0.381> 0.05. Thus, it means that opportunity has no effect on academic cheating behavior. This means that students will not commit fraud even if there is an opportunity or opportunity.

The Effect of Rationalization on Academic Cheating Behavior

Testing is done through the significance of the regression coefficient of the rationalization variable. The rationalization variable has a negative coefficient value of 0.038 and a sig-t of 0.803> 0.05. Thus it means that rationalization has no effect on academic cheating behavior. This means that students will not commit fraud even though they have reasons or arguments to defend the fraudulent actions that will be carried out.

The Effect of Ability on Academic Cheating Behavior

Testing is done through the significance of the ability variable regression coefficient. The ability variable has a positive coefficient value of 0.695 and sig-t of 0.001 <0.05. Thus it means that ability has an effect on academic cheating behavior. This means that students will potentially commit fraud when students have the ability to commit fraud, the more students have the ability, the more courageous students will be to commit fraud.

CONCLUSIONS

Based on the results of the analysis and discussion that has been carried out, namely regarding the influence of pressure, opportunity, rationalization and ability on academic fraud behavior, the following conclusions can be given: 1) Pressure affects the academic cheating behavior of Diponegoro University Accounting students. This is because when students are under high pressure in academics, students will commit fraud. 2) Opportunity has no effect on the academic fraud behavior of Diponegoro University Accounting students. This is because the regulations related to academic fraud are quite strict, so students are reluctant to commit academic fraud. 3) Rationalization has no effect on the academic cheating behavior of Diponegoro University Accounting students. This is because students will not commit fraud even though they have reasons or arguments for defending the fraud that will be committed. 4) Ability affects the academic fraud behavior of Diponegoro University Accounting students. This is because students have the ability and have a strategy in committing academic fraud.

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