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Analysis of the Effect of Dimensions of Fraud Diamond on Fraud Behavior of Students of Accounting University Semarang"

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Article Information:	ABSTRACT
	This study aims to determine the effect of the fraud diamond dimension on the fraud behavior of accounting students at the University of Semarang. 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 Semarang University accounting student respondents in the 2019 and 2020 classes. The results showed that pressure had an effect on academic cheating, while opportunity, rationalization and ability 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 the University of Semarang.

INTRODUCTION

Higher education institutions are expected to be able to provide specific knowledge, skills or expertise related to the profession they aspire to become a place to commit acts of fraud (L. R. Putri dkk., 2023). If an academic cheating is not handled comprehensively, it is feared that it will be carried over to the world of work which is contrary to professional ethics.

Academic cheating is a behavior that has a negative impact on students (Susanti dkk., 2023). Academic cheating is not a new problem in education circles in Indonesia, so it has become a habit for students to commit fraud. Academic cheating is something that has a very bad impact on students just for the sake of a satisfactory result, so they forget the true purpose of education itself, they cannot find where the abilities that exist

in them actually lead. Academic cheating will affect the quality of education, the future and the next generation who will become leaders in the future, and will also give birth to a generation that does not have good integrity (Sari dkk., 2023). If there is no eradication or prevention of fraud against 3 educational developments Andayani and Sari.

Factors that cause students to commit fraud include pressure, opportunity, and rationalization. But in the opportunities that fraudsters have, it must be accompanied by ability (Lasmi dkk., 2023). These four elements are a refinement of the fraudulent triangle created by Wolf and Hermanson, known as Fraud Diamond.

Research by Nurkhin & Fachrurrozie (2018), shows that pressure has a positive and significant effect on academic cheating behavior. In other words, under pressure, students cheat (Maulida dkk., 2023). The majority of people who are depressed will prefer cheating behavior. One form of pressure that he often faced as a student was being asked by his parents and friends to get high scores.

Research by Nusron & Sari (2021), shows that opportunity influences academic cheating behavior. Criminals can commit fraud because they have the opportunity (Amri dkk., 2023). The greater the opportunity that is done, the more likely students are to commit fraud. An example of the theory above is that when the administration of exams is not properly supervised, and students can easily cheat on this occasion, students are not afraid or forbid cheating, but then again, the amount of cheating will also increase.

Research by Yudiana & Lastanti (2017), found that rationalization influences academic cheating behavior. Therefore, the greater the rationalization of fraud, the greater the level of fraud. Even today, there are still many people who think that cheating behavior has become a common thing, eventually they become individuals who are lazy to learn and rely on cheating that they are used to doing.

Research by Rahmawati & Susilawati (2018), states that ability has a positive effect on academic cheating behavior (Yeltriana dkk., 2023). The higher the level of student ability, the higher the fraud that occurs when students have adequate skills, the more confident students are in committing fraud, the more certain students are right and it will be easier to seduce others to commit fraud with them.

This research is a replication of the research by Nurkhin & Fachrurrozie (2018), with the object of research being active students who are currently studying at the University of Semarang.

Based on the background previously explained, the researcher aims to conduct research entitled "ANALYSIS OF THE EFFECT OF DIMENSIONS OF FRAUD DIAMOND ON FRAUD BEHAVIOR OF STUDENTS OF ACCOUNTING UNIVERSITY SEMARANG"

RESEARCH METHODOLOGY

This research uses quantitative research methods (Lumban Gaol, Hansrainer, dkk., 2023). The population used in this study were active students of the Faculty of

Economics, Accounting Department, University of Semarang (**Minarti dkk., 2023**). The sample in this research is students of the economics faculty of the accounting department class of 2019 and 2020 who have taken professional ethics courses, the authors took a sample using the purposive sampling method (**Mustajab dkk., 2023**). The data used in this study were primary data in the form of respondents' answers to research questionnaire questions, with a total of 102 respondents.

RESULTS DISCUSSION
Data analysis
Analisis Statistik Deskriptif

Descriptive Statistics

	N	Range	Minimum	Maximum	Mean	Std. Deviation
Academic Cheating Behavior	102	40.00	10.00	50.00	20.6471	8.62950
Pressure	102	44.00	11.00	55.00	22.4020	9.78710
Opportunity	102	40.00	10.00	50.00	24.6863	7.82226
Rationalization	102	32.00	8.00	40.00	18.0686	6.35619
Ability	102	24.00	6.00	30.00	13.1471	5.15002
Valid N (listwise)	102					

Academic Fraud Variable Description

Based on descriptive statistical tests, the highest score from the answers to the questionnaire distributed to students of the Faculty of Economics (**Nurzen dkk., 2022**), Accounting Study Program, University of Semarang, related to academic fraud was 50, while the lowest score was 10. The average student answer to academic pressure was 20.64.

Description of Pressure Variable

Based on descriptive statistical tests, the highest score from the answers to the questionnaire distributed to students of the Faculty of Economics, Accounting Study Program, University of Semarang, was related to pressure, which was 55, while the lowest score was 11. The average student answer to academic pressure was 22.40.

Description of the Chance Variable

Based on descriptive statistical tests, the highest score from the answers to the questionnaire distributed to students of the Faculty of Economics, Accounting Study Program, University of Semarang, related to opportunity was 50, while the lowest score was 10. The average student answer to academic pressure was 24.68.

Description of Rationalized Variables

Based on descriptive statistical tests, the highest score for the answers to the questionnaire distributed to students of the Faculty of Economics, Accounting Study Program, University of Semarang, related to rationalization was 40, while the lowest score was 8. The average student answer to academic pressure was 18.06.

Ability Variable Description

Based on descriptive statistical tests, the highest score from the answers to the questionnaire distributed to students of the Faculty of Economics (**Roshayanti dkk.,**

2023), Accounting Study Program, University of Semarang, related to ability was 30, while the lowest score was 6. The average student answer to academic pressure was 13.14.

Data Quality Test
Validity test

Variables	Item	Sig. (2 Tailed)	Description
Behavior Cheating Academic	Y.1	0.000	Valid
	Y.2	0.000	Valid
	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	0.000	Valid
	Y.10	0.000	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	0.000	Valid
	X2.4	0.000	Valid
	X2.5	0.000	Valid
	X2.6	0.000	Valid
	X2.7	0.000	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	0.000	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

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

Reliability Test

Variables	Cronbach's Alpha	Description
Y	0.923	Reliabel
X1	0,956	Reliabel
X2	0,867	Reliabel
X3	0,865	Reliabel
X4	0,894	Reliabel

Based on the table above, it can be concluded that all variables have a Cronbach's Alpha value > 0.70, which means reliable, so that it can be used as a measuring instrument for the questionnaire in this study.

Classic assumption test
Normality test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		102
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	4.61014894
Most Extreme Differences	Absolute	.062
	Positive	.057
	Negative	-.062
Kolmogorov-Smirnov Z		.628
Asymp. Sig. (2-tailed)		.825

Based on the table above, the normality test results obtained an Asymp.sig (2-tailed) value of 0.825. These results are > 0.05, it can be concluded that the regression model is normally distributed, so the regression model in this study can be said to be feasible for research.

Multicollinearity Test Results

Coefficients[a]

		Collinearity Statistics	
Model		Tolerance	VIF
1 Tekanan		.303	3.301
Kesempatan		.273	3.665
Rasionalisasi		.381	2.623
Kemampuan		.366	2.732

a. Dependent Variable: Perilaku Kecurangan Akademik

Based on the table above, it shows the tolerance values of the four independent variables > 0.1 and VIF values < 10. So it can be concluded that in the regression model there is no multicollinearity problem or the independent variables in the regression model are not related to each other.

Heteroscedasticity Test

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.365	.901		.405	.686
Pressure	.093	.049	.308	1.902	.060
1 Opportunity	.140	.064	.373	2.184	.031
Rationalization	-.158	.067	-.341	-2.362	.020
Ability	.037	.084	.064	.434	.665

Dependent Variable: ABRESID

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

Multiple Linear Regression Test

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.803	1.606		.500	.618
Pressure	.527	.087	.597	6.062	.000
1 Opportunity	.116	.115	.105	1.011	.314
Rationalization	.327	.119	.241	2.740	.007
Ability	-.055	.150	-.033	-.365	.716

Dependent Variable: Academic Cheating Behavior

The regression model used in this study can be written as follows:
Y = 0,803 + 0,527X1+ 0,116X2 + 0,327X3 + (0,055)X4
Information:
Y = Academic Fraudulent Conduct
X1 = Pressure
X2 = Chance

X3 = Rationalization
X4 = Ability

Determination Coefficient Test

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.845a	.715	.703	4.704

a. Predictors: (Constant), Kemampuan, Rasionalisasi, Tekanan, Kesempatan

From the table above it is known that the adjusted R Square is 0.703. The magnitude of the coefficient of determination (R2) 0.703 equals 70.3%. This means that the variable pressure, opportunity, rationalization, ability to influence academic fraud behavior variables is 70.3%. While the rest (100% - 70.3% = 29.7%) is influenced by other variables outside this regression model.

F test

ANOVAa

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	5374.693	4	1343.673	60.718	.000b
	Residual	2146.601	97	22.130		
	Total	7521.294	101			

a. Dependent Variable: Perilaku Kecurangan Akademik
b. Predictors: (Constant), Kemampuan, Rasionalisasi, Tekanan, Kesempatan

Based on the results of the calculations in the table above the results of the F test have a significance of 0.000 less than 0.05. Thus the variation in the value of the independent variable or independent variable can explain the dependent value variable. So that the variables of pressure, opportunity, rationalization, ability simultaneously (simultaneously) influence the behavior of academic fraud.

T test

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	.803	1.606		.500	.618
	Pressure	.527	.087	.597	6.062	.000
	Opportunity	.116	.115	.105	1.011	.314
	Rationalization	.327	.119	.241	2.740	.007
	Ability	-.055	.150	-.033	-.365	.716

a. Dependent Variable: Perilaku Kecurangan Akademik

Based on the table above it can be concluded that:
1. The coefficient of the pressure t test is 0.527 while the significance value is 0.000. These results can be interpreted that the significance value is less than 0.05, this

means that the influence of pressure on academic fraud behavior is significant, or there is an influence of pressure on academic fraud behavior. So the first hypothesis is accepted.

2. The coefficient of the Chance t test is 0.116 while the significance value is 0.314. These results can be interpreted that the significance value is greater than 0.05, this means that the effect of opportunity on academic fraud behavior is not significant, or there is no effect of opportunity on academic fraud behavior. So the second hypothesis is rejected.

3. The coefficient of t rationalization test is 0.327 while the significance value is 0.007. These results can be interpreted that the significance value is less than 0.05, this means that the effect of rationalization on academic fraud behavior is significant, or there is an effect of rationalization on academic fraud behavior. So the third hypothesis is accepted.

4. The coefficient of ability t test is -0.055 while the significance value is 0.716. These results can be interpreted that the significance value is greater than 0.05, this means that the effect of ability on academic fraud behavior is not significant, or there is no effect of ability on academic fraud behavior. So the fourth hypothesis is rejected.

DISCUSSION

The Effect of Pressure on Academic Fraudulent Behavior

The test is carried out through the significance of the regression coefficient of the pressure variable. The pressure variable has a positive coefficient value of 0.527 and a sig-t of 0.000 (Fuadi & Mirsal, 2023). Thus it means that pressure influences the fraudulent behavior of Semarang University accounting students.

The results of this study are in accordance with the results of previous studies which have succeeded in proving a positive and significant effect (Nurkhin & Fachrurrozie, 2018; Murdiansyah et al., 2017; Fransiska & Utami, 2019; Dewi, 2020).

The Effect of Chance on Academic Fraudulent Behavior

The test is carried out through the significance of the chance variable regression coefficient. The opportunity variable has a positive coefficient value of 0.116 and a sig-t of 0.314. Thus it means that Opportunity has no effect on fraudulent behavior of Semarang University accounting students.

The results of this study are in line with Nurkhin & Fachrurrozie's (2018) study which failed to prove that opportunity can influence academic cheating behavior.

The Effect of Rationalization on Academic Fraudulent Behavior

The test was carried out through a significant regression coefficient of the rationalization variable. The rationalization variable has a positive coefficient value of 0.327 and a sig-t of 0.007 (Suryaningsih, 2021). Thus it means that rationalization influences the fraudulent behavior of Semarang University Accounting students.

The results of this study are the results of previous studies which have succeeded in proving a positive and significant effect (Rahmawati & Susilawati, 2018; Dewi, 2020).

The Effect of Ability on Academic Cheating Behavior

The test is carried out through the significance of the regression coefficient of the ability variable (Afifah dkk., 2023). The ability variable has a negative value of 0.055 and a sig-t of 0.716. This means that ability does not affect the fraudulent behavior of Semarang University Accounting students, however the results of this study are

supported by research conducted by Hariyanto (2018) and Yasmin & Alfian (2019) which state that ability does not affect academic fraud.

CONCLUSION

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 drawn:

1. Pressure affects the fraudulent behavior of Semarang University Accounting students.
2. Opportunity has no effect on the fraudulent behavior of Semarang University Accounting students.
3. Rationalization has no effect on the fraudulent behavior of Semarang University Accounting students.
4. Ability does not affect the fraudulent behavior of Semarang University Accounting students.

Based on the results of the research that has been done, there are several limitations found in this study. These limitations are the large percentage of other variables not explained in this study and the difficulty of getting respondents who fit the criteria used.

Suggestions that can be given by the author for further research are as follows:

1. This study found that pressure has a positive effect on fraudulent behavior of Semarang University Accounting students. Therefore, lecturers and leaders in tertiary institutions can provide enthusiasm and input to students so they are not under pressure. Because the pressure factor greatly influences students in committing acts of fraud.

2. This study found that the ability of opportunity and rationalization did not have a positive effect on the fraudulent behavior of Semarang University Accounting students. Therefore, lecturers and leaders in tertiary institutions can maintain control over exams so that students in cheating can be minimized.

3. The form of research made using the fraud diamond dimension is only able to predict and explain 54.8%. Then the remaining 45.2% is influenced by other factors that are not included in this study. To increase the effectiveness of faculties and universities in reducing student fraud rates, further research is expected to add indicators that can be used as variables to influence students to commit academic fraud.

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