

Reassessing the Fraud Hexagon Model: Evidence on Its Selective Significance in Explaining Academic Fraud

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Abstract: Academic fraud is a serious issue that has the potential to undermine professional integrity, particularly in the field of accounting. This study adapts the Fraud Hexagon theory to understand the factors contributing to fraud in higher education settings. This study aims to analyze the influence of the six dimensions of the Fraud Hexagon pressure, ability, collusion, opportunity, rationalization, and ego on the propensity for academic fraud among accounting students in Bandar Lampung. A quantitative study using a cross-sectional survey design. A sample of 157 final-year accounting students from several universities in Bandar Lampung was selected using purposive sampling. Data were collected via a Google Forms questionnaire and analyzed using multiple linear regression in SPSS 25 after testing the classical assumptions. The regression results indicate that rationalization, ability, and collusion have a positive and significant effect on academic dishonesty, whereas pressure, opportunity, and ego do not. This study also makes an empirical contribution by presenting evidence based on local data from accounting students. This is important because most previous research has been dominated by non-academic contexts or different regions; thus, the findings of this study strengthen its external validity within the context of higher education in Indonesia.

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INTRODUCTION

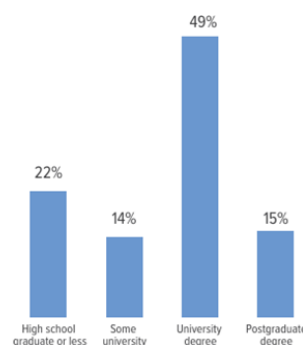
Academic misconduct is broadly acknowledged as a widespread issue in accounting education that endangers the ethical foundations of the profession by fostering the normalization of dishonest behavior among prospective accountants. Research on accounting students, particularly within online and remote learning environments, indicates consistently high and in many cases increasing levels of cheating, plagiarism, collusion, and other deviant behaviors when supervision is limited, and the likelihood of detection is low, thereby weakening academic integrity as a fundamental professional value (Bierstaker et al., 2024).

The transition to remote and online assessments during the COVID-19 period further intensified opportunities for cheating. It enabled various forms of misconduct through sharing platforms and digital tools, with students often justifying such actions as commonplace or necessary under academic pressure (Birks & Clare, 2023).

In addition to conventional cheating practices, newer concerns have emerged, including plagiarism in digital settings and misconduct facilitated by AI technologies. These are viewed as contemporary variations of longstanding behaviors, which remain unevenly distributed across different types of assessments and frequently occur in relatively minor forms, such as inadequate paraphrasing or the absence of proper citations. Bibliometric studies also reveal that issues such as cheating, plagiarism, the misuse of AI tools, and online fraud now dominate interdisciplinary discussions on academic integrity and misconduct across fields like business and social sciences (Cutri et al., 2021).

Overall, the body of literature portrays academic misconduct in accounting not merely as isolated violations, but as a systemic and persistent phenomenon that, if not properly addressed, has the potential to undermine individual character development, damage institutional reputation, and ultimately erode public trust in the accounting profession (Reyneke et al., 2021).

The financial statement fraud scandals involving eFishery, PT Garuda Indonesia, Jiwasraya, Asuransi Bumiputera, and Indofarma serve as a stark reminder that financial statement fraud remains a systemic problem in Indonesia. Most of these cases involved finance and accounting professionals, including internal auditors, financial executives, and even public accountants. This condition indicates that fraud issues are not solely caused by weak supervision or systems, but also by the integrity of individuals, an integrity that has been shaped since their higher education years. ACFE Global (2020) reported that graduates account for the highest percentage of fraud perpetrators, with 49% of fraud cases. When students become accustomed to cheating in an academic context, it fosters a permissive mindset toward ethical violations.



Source: ACFE (2020)

Figure 1. Percentage of Fraud Perpetrators by Education Level

Academic fraud is one of the most serious issues in the field of education. Academic fraud refers to unethical and rule-violating behavior that is deliberately committed by students to gain an unfair advantage. Examples include cheating during exams, plagiarism, data falsification, data duplication, and the use of ghostwriters or academic proxies (Agustin & Achyani, 2022). In fact, Indonesia ranks as the second-highest country in the world for publications in predatory journals, which is considered a form of academic fraud in the field of research and scientific publishing (Macháček & Srholec, 2022).

This phenomenon is inseparable from academic pressure, competition, and social expectations experienced by students, particularly those in highly reputable and well-accredited programs such as accounting. Accounting students are taught principles of accountability, transparency, and social responsibility. Ironically, some of them engage in academic misconduct that contradicts these values. In the context of accounting education, this issue becomes even more critical because these students are projected to become future professionals in the financial sector. This field demands strong ethical standards, transparency, and public accountability.

Society places its trust in accountants to manage various financial aspects, handle tax reporting, and ensure compliance of both individuals and entities with applicable accounting regulations and standards. Therefore, there is an expectation that finance professionals uphold honesty in all their interactions. This expectation is further reinforced through codes of ethics and professional conduct standards that apply to individuals in the field (Al Serhan et al., 2022). If the tendency to commit fraud emerges during university years, it may persist into the workplace and create ethical risks in professional accounting practice.

The Fraud Hexagon Theory provides a deeper explanation of the motives behind fraudulent behavior. This theory was introduced in 2019 as a development of earlier models such as the Fraud Triangle, Fraud

Diamond, and Fraud Pentagon. In the Fraud Hexagon Theory, Vousinas added two new elements, forming the S.C.C.O.R.E. model: stimulus (pressure), capability, collusion, opportunity, rationalization, and ego (arrogance) (Vousinas, 2019a).

This study focuses on the use of the Fraud Hexagon theory to explain the phenomenon of academic fraud. The application of the Fraud Hexagon is generally more common in studies on auditing, finance, and organizational behavior. However, its adaptation to the academic context remains limited, particularly in explaining students' fraudulent behavior. A comprehensive understanding of the factors that drive fraud during the educational phase can serve as a strong foundation for designing effective preventive interventions.

Several prior studies have been conducted. Rahmat & Setiawan (2024) investigated the effect of the Fraud Hexagon dimensions on academic fraud among final-year accounting students at the Faculty of Economics and Business, Universitas Negeri Padang, and found that opportunity and rationalization significantly influenced academic fraud. In contrast, pressure, capability, arrogance, and collusion had no significant effect. A similar study was conducted by Agustin & Achyani (2022), which found that pressure, capability, and arrogance had a positive effect on academic fraud, while collusion had a negative effect. Meanwhile, rationalization and opportunity were found to have no significant impact on academic fraud.

Another study was conducted by Pratiwi & Munari (2024) on accounting students at Universitas Islam Malang, which found that pressure and collusion had a positive effect on academic fraud, while opportunity, rationalization, capability, and arrogance had no significant effect.

The specific objective of this research is to analyze the effect of each dimension of the Fraud Hexagon, namely stimulus (pressure), capability, collusion, opportunity, rationalization, and ego (arrogance), on the tendency of academic fraud, particularly among accounting students in the province of Lampung. This study adapts the Fraud Hexagon theory, which is generally applied in the context of finance and auditing, into the higher education setting to examine academic fraud among accounting students. The novelty of this study lies in the comprehensive use of all six S.C.C.O.R.E. dimensions as an analytical framework for fraudulent behavior in an educational context, which remains relatively underexplored, particularly in the city of Bandar Lampung.

The targeted finding of this study is to determine how each element of the Fraud Hexagon influences academic fraud among students. This research is significant because academic fraud is not merely an ethical issue in education but may also serve as the seed for fraudulent practices in the professional world, particularly in accounting and financial reporting. The prevalence of financial scandals in Indonesia involving accounting graduates indicates that unethical behavior may have been formed as early as during their university years. Therefore, this study contributes to uncovering the root causes of fraudulent behavior comprehensively and provides a strong foundation for formulating prevention strategies and fostering integrity-based character development within higher education, particularly in accounting programs.

Although the Fraud Hexagon is recognized as a relatively comprehensive analytical framework for explaining fraudulent behavior, its application in an academic context, particularly in the Bandar Lampung area, has not yet been extensively tested empirically. These findings highlight the need for further research to assess the model's ability to explain patterns of academic dishonesty among accounting students.

Furthermore, existing studies have not yet comprehensively examined the relationships among the dimensions of the Fraud Hexagon or identified which factors, whether internal or external, play a more dominant role in influencing academic misconduct (Al-Rizky et al., 2024). This indicates that understanding of the process by which fraud occurs remains incomplete and has not yet been fully integrated.

In addition, the scarcity of research grounded in local contexts, particularly studies focused on accounting students, poses a challenge to the development of evidence-based educational policies that align

with real-world conditions (Theotama et al., 2023). Without contextual data to support them, prevention efforts run the risk of being ineffective and failing to reach the intended audience.

Furthermore, the long-term impact of academic dishonesty on the development of individual integrity and professional practices in the field of accounting has not yet been extensively explored in empirical research. Yet the literature indicates that dishonest behavior tends to carry over from the educational phase into the workplace if it is not addressed seriously (Vousinas, 2019b). Therefore, a study is needed that can link academic behavior to potential ethical risks in future professional practice.

The Fraud Hexagon Theory is a recent development introduced in 2019 by George Louis Vousinas from the National Technical University of Athens. In his work, Vousinas added a new element, namely collusion. According to him, when several individuals conspire, they can weaken independent transaction verification systems or other mechanisms designed to prevent fraud. This finding is also supported by ACFE reports, which reveal that nearly half of investigated fraud cases involve collaboration between multiple parties (Affandi et al., 2022).

The theory identifies six key elements that trigger fraudulent behavior, known as the S.C.C.O.R.E. model: stimulus (pressure), capability, collusion, opportunity, rationalization, and ego (arrogance). The Fraud Hexagon Theory is generally used to analyze fraud in the financial sector, particularly those related to financial aspects (Gautama et al., 2023). However, in this study, the theory is applied in an educational context to examine academic fraud behavior among students.

According to the Indonesian Dictionary, cheating is defined as dishonest or unfair behavior carried out to gain an advantage. In the educational context, academic fraud refers to intentional violations of rules in academic activities with the aim of obtaining certain benefits or achievements (Fontanella et al., 2020). Academic fraud can be interpreted as an intentional act by a student to gain a particular advantage or achievement (Christiana et al., 2021). Examples include cheating during exams, plagiarism, data falsification, data duplication, and the use of “academic proxies” (Agustin & Achyani, 2022).

The first dimension of the Fraud Hexagon is pressure. Pressure is a psychological condition that arises when an individual feels constrained by their inability to meet certain targets or expectations, potentially driving them to commit fraudulent acts (Christiana et al., 2021). This pressure can take various forms, including strong internal motivation or external demands from the environment, such as academic requirements, performance targets, or expectations from parents and society (Nurhidayah & Ridwan, 2022).

In the academic context, students often face pressure in the form of maintaining a high GPA, completing assignments within a limited time frame, or dealing with challenging course material. Such pressure can create a conflict between a student’s actual abilities and the expected targets, which may lead some individuals to take shortcuts through academic fraud. Pressure is not only academic but may also be social, such as competition with classmates or the desire to gain recognition from lecturers and peers.

Previous studies have shown that academic pressure has a positive effect on academic fraud, particularly when individuals feel unable to meet the demands through legitimate means (Christiana et al. (2021); Agustin & Achyani (2022); Affandi et al. (2022); Nurhidayah & Ridwan (2022); Gautama et al. (2023); Fatmawati et al. (2024). Based on this argument, the following hypothesis can be formulated:

H₁: Pressure has a positive influence on students’ tendency to commit academic fraud.

The second dimension of the Fraud Hexagon is capability. Capability refers to an individual’s capacity to carry out fraudulent acts effectively, strategically, and covertly. Students who possess technical intelligence, a deep understanding of the academic system, and skills in concealing their fraudulent actions tend to be more likely to engage in dishonest behavior (Gautama et al. (2023); Selviana & Irwansyah, (2023)). This capability is not limited to cognitive intelligence but also includes access to resources, networks, or strategies that enable individuals to commit fraud without detection.

In the academic context, capability may include mastery of technology to copy answers, understanding exam procedures, preparing assignments dishonestly without being noticed, or identifying loopholes in lecturer supervision systems. Students with specific technical knowledge or strategies can commit fraud more effectively because they know the weaknesses in the academic mechanisms. This allows fraudulent acts to be carried out with lower risk and minimal chance of detection.

Several previous studies have demonstrated that capability has a positive effect on students' tendency to commit academic fraud, including studies conducted by Agustin & Achyani (2022), Asthary et al., (2022), Gautama et al. (2023), Selviana & Irwansyah, (2023)). Based on this argument, the following hypothesis can be formulated:

H₂: Capability has a positive influence on students' tendency to commit academic fraud.

The third dimension of the Fraud Hexagon is collusion, which refers to cooperation between two or more parties to commit fraud. Collusion allows fraudulent acts to become more effective and harder to detect because each individual plays a complementary role. In the academic context, collusion can take various forms, such as proxy attendance, exchanging answers during exams, sharing completed assignments, or even engaging third parties such as "academic proxies" or paid assignment services (Selviana & Irwansyah, (2023).

Collusion not only increases the likelihood of successful fraud but also creates a support mechanism among the individuals involved. Students who participate in collusion tend to feel safer because the risk is shared, reducing their fear of sanctions or disciplinary consequences. Moreover, collusion can provide students with easier access to materials or information needed to commit fraud, thereby increasing the effectiveness of fraudulent acts.

Several studies have shown that collusion has a positive effect on students' tendency to commit academic fraud, including those conducted by Affandi et al. (2022) dan Fatmawati et al. (2024). Based on this argument, the following hypothesis can be formulated:

H₃: Collusion has a positive influence on students' tendency to commit academic fraud.

The fourth dimension of the Fraud Hexagon is opportunity, which refers to conditions that arise when individuals find loopholes or chances to commit fraud due to weak supervision, lenient evaluation systems, or poorly monitored technology (Rahmat & Setiawan, 2024). Opportunity creates a space for students to engage in dishonest behavior without fear of being caught or sanctioned, thereby increasing the likelihood of fraudulent behavior.

In the academic context, opportunities can arise in various situations, such as online exams with minimal supervision, assignments without clear plagiarism detection mechanisms, or lecturer evaluations that are not conducted thoroughly. Students who become aware of these loopholes may take advantage of them to copy answers, collaborate dishonestly, or use third-party services without worrying about consequences. An academic environment with weak monitoring and control mechanisms makes it easier for dishonest behavior to occur.

Studies by Affandi et al., (2022), Asthary et al. (2022), Selviana & Irwansyah (2023), Gautama et al. (2023), Rahmat & Setiawan (2024) have demonstrated that opportunity has a positive effect on students' tendency to commit academic fraud. Based on this argument, the following hypothesis can be formulated:

H₄: Opportunity has a positive influence on students' tendency to commit academic fraud.

The fifth dimension of the Fraud Hexagon is rationalization, which refers to the psychological process by which individuals justify their fraudulent behavior so that it appears morally acceptable. Students who commit academic fraud often use rationalization to reduce feelings of guilt or ethical conflict that may arise from their actions. Through rationalization, students can view dishonest acts as something normal or acceptable, even though such actions are ethically wrong (Agustin & Achyani, 2022).

In the academic context, students frequently rationalize cheating using various reasons. For example, they may believe that everyone else is also cheating, feel pressured by the demand for high grades, or perceive the academic system as unfair. This process of justification enables students to commit dishonest acts without feeling guilty or morally concerned. Rationalization serves as an internal mechanism that reinforces fraudulent behavior that has been planned or facilitated by opportunity and capability.

Studies by Asthary et al. (2022), Gautama et al. (2023), and Pratiwi & Munari (2024) have demonstrated that rationalization has a positive effect on students' tendency to commit academic fraud. Based on this argument, the following hypothesis can be formulated:

H₅: Rationalization has a positive influence on students' tendency to commit academic fraud.

The sixth element of the Fraud Hexagon is ego or arrogance, which reflects an individual's attitude of feeling superior, excessively self-confident, or unwilling to comply with established rules. Students with high levels of ego tend to believe that they deserve certain results without having to go through legitimate and proper processes (Pratiwi & Munari, 2024). This attitude can lead to the perception that academic rules do not apply to them, thus opening the door to dishonest behavior.

In the academic context, ego may manifest through the belief that students can avoid detection, consider themselves smarter than their classmates, or demand recognition for academic achievements even if those achievements are obtained dishonestly. Such views make individuals more likely to underestimate the risk of sanctions and increase the likelihood of rule violations. Ego can also encourage permissive attitudes toward dishonest behavior, as students may feel entitled to certain academic outcomes.

Studies by Gautama et al. (2023) and Selviana & Irwansyah, (2023) have demonstrated that ego (arrogance) has a positive effect on students' tendency to commit academic fraud. Based on this argument, the following hypothesis can be formulated:

H₆: Ego (arrogance) has a positive influence on students' tendency to commit academic fraud.

RESEARCH METHOD

This study focuses on the survey method, which, according to Sugiyono (2013), is used to collect data from a specific location. The study involves final-year accounting students from universities in Bandar Lampung who have completed the Professional Ethics course. Data were collected through a Google Forms survey. The survey consisted of both open- and closed-ended questions and was analyzed using SPSS 25 with multiple linear regression techniques.

Academic dishonesty is measured using several indicators that describe dishonest behavior in an academic setting, such as cheating on exams, plagiarism, fabricating data or assignments, and engaging in unauthorized collaboration when completing academic assignments. Pressure is measured through indicators related to academic demands, the pressure to achieve high grades, parental expectations, and the workload perceived by students. The "capability" variable is measured based on students' ability to exploit weaknesses in the academic system, their ability to use technology to cheat, and their ability to avoid detection when engaging in dishonest behavior.

The collusion variable is measured through indicators of cooperation with peers in cheating, sharing answers during exams, and the involvement of others in completing academic assignments. The "opportunity" variable is measured through students' perceptions of lax supervision, unclear academic sanctions, and loopholes in the learning and evaluation systems. The "rationalization" variable is measured based on students' tendency to justify acts of cheating, such as believing that cheating is common among other students or that it does not cause any harmful consequences. Meanwhile, the variable of ego or arrogance was measured using indicators such as excessive self-confidence, a sense of superiority over other students, and

the belief that academic rules do not fully apply to oneself. All indicators were measured using a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree).

RESULTS AND DISCUSSION

There were 157 respondents in this study. In terms of gender, the distribution was relatively balanced, with slightly more females (91 respondents or 58.0%) than males (66 respondents or 42.0%). Regarding age distribution, the majority of respondents were within the early-to-mid college age range, namely 19–21 years old, accounting for 114 respondents or approximately 72.6% of the total sample. The most common age was 20 years (43 respondents), with an average age of about 20.7 years. Meanwhile, the older age group, such as 22–24 years, was smaller in number, and only a very small proportion were 25–26 years old (only 3 respondents). Furthermore, 95% of respondents admitted to having engaged in academic fraud.

Before testing the hypotheses, the research instruments were first tested for validity and reliability to ensure that all questionnaire items were able to measure the intended constructs accurately and consistently. Validity testing was conducted using Pearson's product-moment correlation between the scores of each item and the total score of the variable. The test results showed that all items had correlation coefficients greater than the table *r*-value at a 5% significance level; therefore, all items were deemed valid and suitable for use in the study.

Classical assumption testing was conducted on the data in this study. Based on the multicollinearity test results, the tolerance values of all variables were above 0.10, and the VIF values were below 10. In general, since no variable had a tolerance < 0.10 or a VIF > 10, it can be concluded that the regression model does not suffer from multicollinearity issues and is suitable for regression testing. Based on the heteroscedasticity test, the significance (Sig.) values of all independent variables were greater than 0.05. This indicates that there was no significant effect of the independent variables on the residuals, thus it can be concluded that the regression model does not have heteroscedasticity issues. Therefore, the residual variance is considered homogeneous (homoscedastic), and this classical assumption is satisfied. The Kolmogorov–Smirnov test results showed an Asymp. Sig. value of 0.200 > 0.05, which means that the residuals are normally distributed. Thus, the normality assumption is fulfilled, and the regression model can be used for further analysis without data distribution issues.

Table 1. Regression Analysis Results

Model	Coefficients ^a					Collinearity Statistics	
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.		
	B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	3.940	1.457	2.704	.008		
	PR	.124	.126	-.052	.986	.326	.416
	OP	.150	.104	.093	1.449	.149	.278
	RA	.778	.137	.597	5.682	.000	.104
	CAP	.327	.151	.288	2.167	.032	.165
	AR	-.103	.138	-.003	-.121	.983	.174
	CO	.410	.168	.084	2.443	.016	.963

a. Dependent Variable: KA

Source: Processed data (2025)

The multiple linear regression equation model based on the unstandardized coefficients is:

$$AF = 3.940 - 0.124PR + 0.150OP + 0.778RA + 0.327CAP - 0.103AR + 0.410CO + e$$

Description:

AF = Academic Fraud (dependent variable)

PR = Pressure

OP = Opportunity

RA = Rationalization

CAP = Capability

AR = Arogance

CO = Collusion

e = error

These results indicate that only three variables have a significant effect on students' academic fraud: rationalization (B = 0.778; Sig. = 0.000), capability (B = 0.327; Sig. = 0.032), and collusion (B = 0.410; Sig. = 0.016). This means that the higher the level of rationalization, capability, and collusion, the greater the tendency of students to engage in academic fraud. Meanwhile, the variables of pressure, opportunity, and ego/arrogance do not have a significant effect, as their significance values are greater than 0.05, thus failing to support the proposed hypotheses. Therefore, this model confirms that rationalization, capability, and collusion are the significant variables in explaining students' academic fraud behavior in this study.

Table 2. Coefficient of Determination

Model Summary ^b				
Model	R	R Square	Adjusted R-Square	Std. Error of the Estimate
1	.910a	.828	.821	2.92093
a. Predictors: (Constant), KO, RA, TE, KE, AR, KEM				
b. Dependent Variable: KA				

Source: Processed data (2025)

Based on the coefficient of determination test results, the R-squared value obtained was 0.828 or 82.8%, which means that the independent variables in this study (pressure, opportunity, rationalization, capability, ego, and collusion) collectively explain 82.8% of the variation in the dependent variable, namely, academic fraud. Meanwhile, the remaining 17.2% is explained by other factors outside the research model.

Table 3. Hypothesis Testing

Hypothesis	Direction Tested	Coefficient (B)	p-value (Sig.)	Conclusion
H1: Pressure → Academic Fraud	(+)	-0.124	0.326	Not Supported
H2: Capability → Academic Fraud	(+)	0.327	0.032	Supported
H3: Collusion → Academic Fraud	(+)	0.410	0.016	Supported
H4: Opportunity → Academic Fraud	(+)	0.150	0.149	Not Supported
H5: Rationalization → Academic Fraud	(+)	0.778	0.000	Supported
H6: Ego (Arrogance) → Academic Fraud	(+)	-0.103	0.983	Not Supported

Source: Processed data (2025)

This study aims to examine the factors influencing students' tendency to engage in academic fraud by using six independent variables: pressure, capability, collusion, opportunity, rationalization, and arrogance.

The hypothesis testing results show that only three variables have a significant effect: capability ($B = 0.327$; $\text{Sig.} = 0.032$), collusion ($B = 0.410$; $\text{Sig.} = 0.016$), and rationalization ($B = 0.778$; $\text{Sig.} = 0.000$).

Discussion

The Influence of Pressure on Students' Tendency to Commit Academic Fraud

The analysis results show that pressure does not have a significant effect on students' academic fraud, with a coefficient of -0.124 and a p -value of 0.326 . This indicates that although students face academic pressure, whether from difficulties in understanding the material, workload, or parental expectations to achieve a high GPA, such pressure does not directly drive them to commit fraud. In other words, academic pressure is not a determining factor that significantly triggers dishonest behavior.

Psychologically, this can be explained by the fact that some students are able to manage pressure effectively through independent study strategies, time management, or seeking legitimate academic support. The pressure experienced by students does not necessarily lead to negative behavior, as students with strong ethical awareness tend to maintain their integrity even under challenging circumstances. This reflects their ability to refrain from dishonest behavior despite high levels of stress.

Furthermore, these results may also reflect the academic culture on campus, which emphasizes student integrity and responsibility. Environmental factors such as lecturer supervision, academic regulations, and consistently applied moral values may reduce the likelihood that pressure will lead students to commit fraud. Thus, academic pressure alone is insufficient to influence fraudulent behavior.

These results support the findings of Rahmat & Setiawan (2024) and Pratiwi & Munari (2024). However, this finding does not rule out the possibility of an indirect effect of pressure through other dimensions, such as rationalization or collusion. Students under pressure may still maintain integrity, but when combined with self-justification or collaboration with peers, the potential for academic fraud may increase. Therefore, pressure should be understood as a conditional background factor rather than a direct determinant.

The Influence of Capability on Students' Tendency to Commit Academic Fraud

Data analysis shows that capability has a positive and significant effect on academic fraud, with a coefficient of 0.327 and $p = 0.032$. This result indicates that students who possess the skills, strategies, or knowledge to commit cheating are more likely to do so. Capability includes both technical aspects, such as the use of electronic devices or methods of smuggling answers, as well as psychological aspects, such as the ability to rationalize dishonest actions.

This finding is consistent with the Fraud Hexagon concept, where individual capability is one of the key factors enabling fraudulent behavior. Students with greater knowledge of exam procedures, assignment handling, or ways to evade supervision have a higher likelihood of breaking the rules without being caught. In other words, capability is not merely a supporting factor but an enabler of dishonest behavior.

Moreover, capability plays a role in building students' confidence to commit academic fraud. Students who are confident in their strategies or skills tend to feel capable of overcoming the risk of detection and sanctions, making them more willing to engage in cheating. This reinforces the role of capability as an internal determinant that facilitates academic fraud.

This study's findings are consistent with those of Agustin & Achyani (2022), Asthary et al. (2022), Gautama et al. (2023), and Selviana & Irwansyah (2023). Furthermore, these results emphasize the importance of educational interventions to limit opportunities and skills that may be misused. For example, stricter exam monitoring, academic integrity training, and ethics guidance can help reduce the exploitation of students' capabilities for dishonest purposes.

The Influence of Collusion on Students' Tendency to Commit Academic Fraud

The results indicate that collusion has a positive and significant effect on academic fraud, with a coefficient of 0.410 and $p = 0.016$. This suggests that cooperation among students is one of the main factors that trigger dishonest behavior. Collusion includes practices such as jointly copying answers during exams, sharing cheat sheets, or collaborating on assignments that are meant to be completed individually.

Collusion increases the effectiveness of cheating because of the support, encouragement, or peer pressure involved. Students who have a network of collaborators for cheating tend to feel safer and more confident, which reduces both the ethical barrier and the perceived risk of detection. This finding reinforces the idea that social interactions can significantly strengthen dishonest practices.

Furthermore, collusion can shape students' perceptions of cheating behavior. Students who observe their peers cheating without facing consequences may perceive the practice as normal or acceptable. As a result, internal social norms among students may form to justify or facilitate cheating.

This study's findings confirm the results of Affandi et al. (2022) and Fatmawati et al. (2024). These findings have important implications for controlling academic fraud, highlighting the need for monitoring not only individual behavior but also group dynamics. Implementing strict rules against unauthorized collaboration and educating students about the importance of independent work ethics are key strategies to minimize collusion practices.

The Influence of Opportunity on Students' Tendency to Commit Academic Fraud

The analysis shows that opportunity does not have a significant effect on academic fraud, with a coefficient of 0.150 and $p = 0.149$, which is consistent with the findings of Agustin & Achyani (2022) and Fatmawati et al. (2024). This indicates that students' perceptions of weak supervision, lenient or unclear sanctions, or lecturers' flexibility in checking assignments do not directly drive them to cheat.

Nevertheless, opportunity remains a theoretically relevant factor. The perception of loopholes in the academic system can facilitate cheating for students who already have the motivation or capability to do so. This finding suggests that opportunity alone, without capability or rationalization, is not sufficient to trigger dishonest behavior.

These results may also be influenced by an academic culture that emphasizes integrity. If students feel there is a risk of detection or moral consequences, they may choose not to exploit the apparent opportunities to cheat. This indicates that the effect of opportunity is conditional and requires other internal factors to encourage cheating truly.

Therefore, controlling academic fraud should focus not only on supervision and sanctions but also on fostering students' ethical awareness. A strict monitoring system remains important, but it will not be effective unless students are motivated and capable of following the rules.

The Influence of Rationalization on Students' Tendency to Commit Academic Fraud

The analysis shows that rationalization has a positive and highly significant effect on academic fraud, with a coefficient of 0.778 and $p = 0.000$, consistent with the findings of Asthary et al. (2022), Gautama et al. (2023), and Pratiwi & Munari (2024). This indicates that students who can mentally or ethically justify dishonest behavior are more likely to engage in cheating. Rationalization serves as a self-justification mechanism, where students perceive cheating as acceptable or harmless to others.

This finding suggests that students' internal factors are a major driver of academic fraud. Students who feel pressured to achieve high academic performance or who view cheating as an act of solidarity with peers tend to use rationalization to reduce guilt and resolve ethical conflicts. This process allows them to violate rules without feeling they are seriously breaching moral norms.

Moreover, rationalization can amplify other dimensions of the Fraud Hexagon. For example, students who possess the technical ability to cheat or who are involved in collusion with peers will find it easier to engage in dishonest behavior if they can also rationalize their actions. This highlights the complex interaction between rationalization and other internal factors in facilitating cheating.

This finding has important implications for controlling academic fraud. Initiatives such as academic ethics education, encouraging self-reflection, and raising awareness of the impact of cheating are key strategies. Even when opportunities or monitoring systems exist, if students continue to justify dishonest behavior internally, the risk of cheating remains high. Thus, rationalization emerges as the most dominant and influential dimension driving dishonest behavior among accounting students.

The Influence of Arrogance on Students' Tendency to Commit Academic Fraud

The test results show that arrogance or ego does not have a significant effect on academic fraud, with a coefficient of -0.103 and $p = 0.983$, consistent with the findings of Affandi et al. (2022), Pratiwi & Munari (2024), Fatmawati et al. (2024), and Rahmat & Setiawan (2024). This indicates that self-confidence, the need for recognition of achievement, or feelings of superiority over other students do not directly drive dishonest behavior. In other words, individual ego is not a determining factor in committing academic misconduct.

This result suggests that students who possess a sense of superiority or high ambition do not necessarily violate rules, but may still uphold ethical norms. Students with a strong ego may maintain academic integrity due to moral considerations, supervision, or personal awareness of the consequences of cheating. Thus, arrogance is not always linked to dishonest behavior (Pratiwi & Munari, 2024).

Moreover, ego tends to be an individual factor and does not act alone without the presence of other dimensions such as rationalization or collusion. Students with a high ego but who do not rationalize cheating or engage in collusion are likely to comply with academic rules. This explains why arrogance does not have a significant effect in the context of this study.

This finding implies that controlling academic fraud cannot solely focus on students' ambition or sense of superiority. A more effective strategy emphasizes building integrity, instilling ethical habits, and controlling collusion and rationalization. In other words, ego is not a primary driver of cheating but rather a complementary internal factor that should be considered alongside other dimensions.

CONCLUSION

Based on the results of this study, it can be concluded that not all dimensions of the Fraud Hexagon have a significant influence on accounting students' academic fraud. The dimensions that were found to have a positive and significant influence are capability, collusion, and rationalization. Students who possess certain skills or strategies, collaborate with peers in dishonest acts, and can mentally justify cheating behavior are more likely to engage in academic misconduct.

In contrast, pressure, opportunity, and ego/arrogance were not found to be significant drivers of academic fraud. This indicates that internal factors such as capability, collusion, and rationalization are the primary determinants of dishonest behavior. These findings suggest that the academic pressures faced by students such as the pressure to earn high grades, heavy course loads, and parental expectations do not automatically lead students to cheat. Students tend to view academic pressure as a natural part of the higher education process and therefore prefer to use legitimate strategies, such as increasing their study efforts, managing their time more effectively, or seeking permitted academic assistance. Thus, pressure is not the primary factor driving academic dishonesty.

The opportunity variable also did not show a significant effect on academic cheating. These findings suggest that students do not always take advantage of loopholes in the academic monitoring or evaluation

system to cheat. Ethical awareness, moral values, and concerns about academic consequences and personal reputation can be factors that prevent students from taking advantage of such opportunities. Therefore, opportunity alone is not enough to trigger cheating behavior without other internal factors that contribute to it.

Furthermore, the variable of ego or arrogance does not have a significant effect on academic dishonesty. These results indicate that students who have high self-confidence or feel they possess strong academic abilities are not necessarily motivated to cheat. Conversely, students with high self-confidence are more likely to rely on their own abilities and efforts to complete academic assignments. These findings suggest that arrogance is not a dominant factor influencing academic cheating behavior among accounting students in this study.

In contrast, external factors or certain personality traits are not strong enough to directly trigger cheating.

Overall, this study emphasizes that students' dishonest behavior is more strongly influenced by internal mechanisms that facilitate and justify cheating, rather than by external pressures or opportunities within the academic environment. Rationalization emerged as the most dominant factor encouraging students to break the rules, indicating that interventions in academic ethics should focus on addressing students' internal justifications.

Based on the research findings, higher education institutions need to pay greater attention to the factors proven to influence academic dishonesty, namely rationalization, capability, and collusion. Prevention efforts should not only involve increased monitoring but also the ongoing strengthening of education on ethics and academic integrity. Higher education institutions can offer educational programs on the importance of academic integrity, strengthen their plagiarism detection systems, and implement evaluation mechanisms that minimize the likelihood of unauthorized collaboration. In addition, instructors need to design teaching and assessment methods that encourage students to develop their skills independently, thereby minimizing the tendency to collude and rationalize cheating behavior.

LIMITATIONS

This study has several limitations that should be noted. First, the research data were collected through a perception-based questionnaire, so there is still a possibility of subjective bias on the part of the respondents. Second, the study was conducted only among accounting students in the Bandar Lampung area; therefore, the findings cannot yet be broadly generalized to all students in Indonesia. Third, the study used a cross-sectional design, so it is not yet able to explain causal relationships in greater depth. Therefore, future research is recommended to expand the scope of the study, include respondents from various academic programs, and consider other variables such as religiosity, self-control, ethical climate, and academic motivation as factors that may influence academic dishonesty.

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