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The Influence of Fraud Diamond on Academic Fraud Intention Among Accounting Students

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ABSTRACT

This study was aimed to find out the influence of fraud diamond, including pressure, opportunity, rationalization, and ability on students' academic cheating intentions. Quantitative method was used to carry out this study. The population of this study included students from the Accounting Study Program, Faculty of Economics and Business, Samratulangi University, Manado, as the population, and the samples included the classes of 2019 students in the major, chosen by using purposive sampling. The data was in the form of primary data obtained by distributing questionnaire through the Google form. The research results have shown that partially, the pressure variable has no effect on students' academic cheating intentions, opportunity has a negative effect on academic cheating intentions, rationalization does not have a positive effect on students' academic cheating intentions, and ability affects positively on academic cheating intentions. After conducting the research, it is suggested that future researchers are expected to be able to further develop other factors to be studied, including adding other factors from variables that can influence students' intentions to commit academic fraud such as ability, motivation and integrity.

INTRODUCTION

Today, the development of the demands of education and academic world are increasing on student competencies and job requirements. Higher education as forming positive character and personality has formed students with high morals, intelligence, intellectual, emotional and spiritual. However, based on the results of the Association of Certified Fraud Examiners, (2020), in terms of education, fraud doers are dominated by doers with a bachelor's education level, which is 73.2%. This is also supported by the results of the Little Circle Foundation survey (2015), which states that <92% of Udayana University students commit fraud by cheating on exams. This case shows that students are used to committing academic fraud. Adriyana, (2019) revealed that if fraud is carried out and left unchecked, it would have implications for fraud in other contexts. Academic cheating has proven to be relevant in the workplace, and once cheating is considered an acceptable option, it is likely to occur in other contexts as well.

Fontanella et al., (2020) stated that accounting is a profession that is often associated with integrity and honesty. Honesty is a provision for an accountant to carry out his professional responsibilities. Therefore, it is not surprising if prospective accountants are instilled the values of

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honesty and integrity since the beginning of college. Through education to understand ethics, the professional code of ethics will be a guide for individuals to maintain discipline and apply social values. Sasongko et al., (2019) stated that academic education is a place of learning, the main thing that shapes personality in the present or future, making individuals intelligent. Accounting students who are prospective accountants or auditors are required to have good ethics when entering the world of work (Fina & Laily, 2021).

Academic fraud itself is an act of not following the rules and is done by students when doing assignments. Rahmawati & Susilawati, (2018) stated that academic fraud can make individuals behave negatively because it can encourage students to commit acts of corruption because individuals are accustomed to cheating while in college. Academic fraud is the source of a bigger fraud, because it can cause more serious problems, such as violations of professional ethics (Dewi & Pertama, 2020). In academic cheating, students are not afraid to do it because they think that academic cheating has become a habit (Zamzam et al., 2017).

The causes for the occurrence of fraud can be due to 4 things, including pressure, opportunity, rationalization and ability or in all four it has often been referred to as a Fraud Diamond. Fraud Diamond was introduced by Wolfe and Hermanson in 2004, where they added a variable, that is, ability. Wolfe & Hermanson, (2004) revealed that without the right talents and the right abilities, many frauds would not occur. In other words, fraudsters must have the skills and abilities to commit fraud. Ability in this context is the ability to identify opportunities, execute them, hide fraudulent behavior, and influence others to cooperate in committing fraud (Fransiska & Utami, 2019).

In previous research studies such as Dewi & Pertama, (2020), they stated that the factors of pressure, opportunity, rationalization and ability have a positive effect on student academic cheating behavior. Apsari & Suhartini, (2021) stated in their research that there was academic fraud committed by students at UPN "Veteran" East Java Campus with a sample of accounting students who were "State Defense Campus". The same thing is also supported by research by Fransiska & Utami, (2019) which found that semester 6 students of the accounting education study program at the University of Malang commit academic fraud because they were forced to graduate on time with a high GPA. And according to Yuliana, (2016), pressure, opportunity, rationalization and ability could affect the level of academic cheating. The level of academic cheating is high and low because most students think that cheating is common.

Referring to the studies mentioned, it can be seen that research on the influence of the fraud diamond dimension has been carried out, but until now, researchers have not found any more in-depth research on the effect of the fraud diamond dimension on the academic fraud intention of accounting students at Samratulangi University Manado. Even though at this time accounting students at Samratulangi University Manado have studied control but there are still academic frauds that occur. Then this researcher refers to the research of Fransiska & Utami, (2019) with the title of Student Academic Cheating Behavior with the Perspective Fraud Diamond theory at Universitas Negeri Malang. The difference between this research and the research of Fransiska & Utami, (2019) is the object and variable. The object of this research is the S1 Accounting Study Program, FEB Samratulangi University, Manado (UNSRAT).

This research was conducted on the chosen object because the Accounting Study Program FEB Samratulangi University Manado (UNSRAT) is a faculty that is considered superior and have the A accreditation and until now there has been no research on fraud diamonds so that this can be used as a reason for research to find out whether accounting students in the Accounting S1 Study Program FEB Samratulangi University Manado (UNSRAT) are assessed as superior and accredited A has the intention to commit fraud.

According to the explanation above, a research problem can be formulated, that is, whether pressure, opportunity, rationalization and ability affect students' academic cheating intentions. The purpose of this study was to examine the influence of the fraud diamond on academic cheating intentions. As for the theoretical benefits, the study can be used to prove and show its relation to empirical evidence of the effect of fraud diamonds on academic cheating intentions. Then the practical benefits can provide information related to students' academic cheating intentions and the motives for cheating, especially students of the Accounting Study Program FEB, Samratulangi University Manado (UNSRAT).

MATERIALS AND METHODS

The factors of someone committing fraud is called the fraud diamond which was first introduced by Wolfe & Hermanson, (2004), the first part explains the pressure to make people become in urge to commit fraud. The second part is the opportunity, the third part is rationalization, and the last part is

ability. Wolfe & Hermanson, (2004) explain that pressure, opportunity and rationalization can occur because of the ability of the perpetrators of fraud.

Pressure is a condition that feels tough by a situation to commit fraud. This situation can come from demands from external parties and the family economy (Apriani et al., 2017). Utami & Purnamasari, (2021) also revealed that pressure can influence the occurrence of fraud. Pressure is the most important factor that can influence academic cheating behavior. Ability in the context of academic cheating refers to the encouragement faced by students to achieve the expected academic grades, even by using academic cheating methods to achieve high grades.

Nursani & Irianto, (2013) presented that opportunity is a situation that makes a person feel that his conditions and circumstances allow him to cheat. Poor regulation opens up opportunities for students to commit academic fraud. Opportunity is an important factor in academic cheating because if students do not have the opportunity, then academic cheating is not possible.

Rationalization is an act of justification that must be done. Justification is based on what everyone does, so if someone does it, they feel right (Padmayanti et al., 2017). In academic cheating, rationalization is an individual's crime and self-justification and does not include a part to act. This justification occurs at the time before performing the action.

Ability is a condition and situation that equips a person with skill to commit fraud (Dian, 2021). Ability is everything about the skills that students do in academic cheating. One of the skills that students must have is a strategy in asking and answering using mobile phone tools.

Academic cheating is an unethical behavior of students in rationalizing their own behavior (Winardi et al., 2017). Many cases of academic cheating are still found in Indonesia and abroad today (Dewi & Pertama, 2020). Academic cheating is one form of crime in the field of education committed by students by deceiving teachers or lecturers that the results of the exam or task being worked on are the results of his own work (Apsari & Suhartini, 2021). Academic fraud among students includes lectures, exams and assignments. Sagoro, (2013) also revealed that examples of academic cheating often occur in students include copying answers from friends, and working with lecturers to get good grades. Judging from the example of cheating, it can cause students to have the intention to cheat academically which can lead to ethical problems. Academic dishonesty is a dishonest act committed by a student to gain an unfair advantage in order to achieve academic success.

The Effect of Pressure on Academic Fraud Intentions

Arifah et al., (2018) and Istifadah & Senjani, (2020) stated that pressure has a significant effect on academic cheating. This opinion is in line with the research of Nursani & Irianto, (2013), Sihombing & Budiarta, (2020) and Murdiansyah et al., (2017). Rahmadina & Hapsari, (2020) also said that cheating also happened to students due to pressure when they felt they had to get the desired grades. This motivates students to do everything possible to cheat. Based on the description above, it can be formulated

H1: Pressure affects positively on academic cheating intentions

The Effect of Opportunity on Intentions of Academic Cheating

In the study by Wiwit et al., (2018) and Handayani et al., (2021) it is stated that the opportunity exists when the control conditions are weak and feel safe, then, someone can commit fraud. This is supported by the research by Apriani et al., (2017) and Nursani & Irianto, (2013) which stated that opportunities exist because of weak control. This is also in line with the research of Fontanella et al., (2020) and Ridhayana et al., (2018) which stated that opportunities exist because of system weaknesses. This weakness could occur because of the lack of control and the application of sanctions is not clear, and could be an opportunity for student fraud.

H2: Opportunity affects positively on academic cheating intentions

The Effect of Rationalization on Academic Fraud Intentions

Anastasya & Hexana, (2017) and Santoso & Yanti, (2016) revealed that rationalization has a positive effect on academic cheating. Pramudyastuti et al., (2020) and Febriana, (2019) also stated the same thing that rationalization could also occur in academic cheating, this condition happens when students consider that cheating and plagiarism are normal actions because they have become a habit that is applied by other students. This gives rise to enormous academic cheating intentions in students. Based on the description above, it can be formulated:

H3: Rationalization affects positively on academic cheating intentions

The Effect of Ability on Academic Fraud Intentions

(Munirah & Nurkhin, (2018) and Anastasya & Hexana, (2017) examined that ability has a significant impact on academic cheating. Rahmawati & Susilawati, (2018), Dewi & Pertama, (2020) and Kennedy & Subagyo, (2019) revealed that ability can occur because they have confidence and skills. Yuliana, (2016) also said that ability can occur because having the ability to emphasize guilt also gives academic fraud confidence when cheating and often the ability to control conditions when carrying out exams, so that students intend to cheat. Based on the description above, it can be formulated:

H4: Ability affects positively on academic cheating intentions

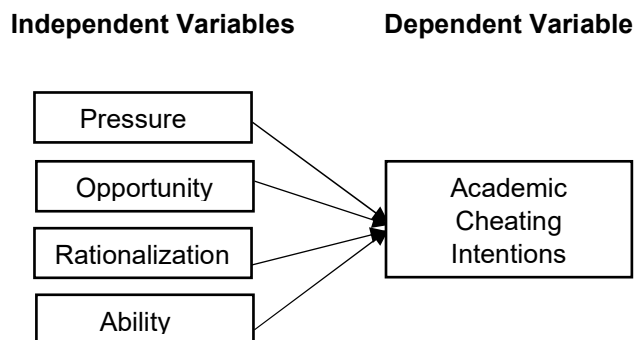


Figure 1. Research Model

The researcher used quantitative methods as a form of research that was used to examine certain populations or samples, to collect data with research instruments, to analyze quantitative/statistical data, with the aim of testing predetermined hypotheses. The researcher collected data sources in the form of primary data obtained directly from respondents. The researcher's data collection technique used a questionnaire which was distributed through the Google form media. The questionnaire was filled out by the respondents who were the students of year 2019, S1 Accounting Study Program, FEB Samratulangi University Manado (UNSRAT).

The population of this study included students from the Accounting Study Program, Faculty of Economics and Business, Samratulangi University, Manado, as the population because based on existing phenomena, the researcher wanted to know the extent of influence fraud had affected at the university. The researcher took the samples by using purposive sampling. The classes of 2019 students were the sample used in this study. The researcher used the samples from the 2019 students because in that semester, they had learned about fraud, auditing and that would affect the research. The determination of the number of samples was calculated using the Slovin formula of 5%. The researcher took a sample of 156 students,

Summary of Operational Definition

Academic Fraud Intention

Academic cheating is an act of cheating committed by students on purpose to get good grades or performance (Pramudyastuti et al., 2020). The indicators of academic fraud intention are cooperation during exams, plagiarism, duplicating data, cheating and forgery of data.

Pressure

Pressure is when someone feels they are in a situation that requires fraud and it comes from within themselves or from the influence of those around them (Murdiansyah et al., 2017). The indicators of pressure are difficulty to do exam question, financial pressure, the demand for a GPA from parents, The high GPA that is very important for the student and the difficulty to understand the material.

Opportunity

An opportunity is when someone thinks they have many conditions and chances to commit fraud that cannot be detected (Ridhayana et al., 2018). The indicators of opportunity are weak internal control, lack of honesty and self-belief, not giving strict punishments to cheaters, no information access and lack of assignment check.

Rationalization

Rationality is a validation process of fraud commits that is performed to delete the inconsistency they have done (Zamzam et al., 2017). The indicators of rationalization are academic fraud has become

normal in the setting, plagiarism has become a habit cooperation as a form of solidarity, Strict punishments are never given to cheaters and cheating with the use of technology has become a habit.

Ability

An ability is something that is related to the academic falsification possessed by students (Dian, 2021). The indicators of ability are able to commit fraud when there is an opportunity, have the ability in data forgery, capable in using the weakness of internal control and able to choose strategies.

Data Analysis Method

The researcher measured the accuracy of the data with the multiple linear regression analysis by using the SPSS 24 application. Before testing the effect, the researcher conducted a validity test, reliability test and classical assumption test. Validity test was conducted to measure the consistency of the questionnaire which was an indicator of the variables. Reliability testing was used to ensure the feasibility and consistency or not in producing data that was used repeatedly in measuring a similar instrument. The indicator is considered reliable if the cronbatch alpha value is more than of 0.6. If the cronbatch alpha value is less than 0.6 then the value is not reliable. In this study, before analyzing the multiple linear regression of the research hypothesis, the researcher first conducted a normality test, multicollinearity test, and heteroscedasticity test. Normality test was used to test whether the regression model of the independent variable and the dependent variable was normally distributed or not. Multicollinearity test was conducted to see whether the independent variable and the dependent variable had a strong correlation or not. Heteroscedasticity test was conducted to determine the existence of deviations during the linear regression test. The researcher used multiple linear regression model as follows:

$$Y = a + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \varepsilon$$

Notes:

Y	= Academic Fraud Intention
A	= Constant
$\beta_1, \beta_2, \beta_3, \beta_4,$	= Regression coefficients
X1	= Variable Pressure
X2	= Variable Opportunity
X3	= Variable Rationalization
X4	= Variable Ability
ε	= Standard Error

RESULTS AND DISCUSSION

Determination of Sample

At the time of distributing the questionnaire online via Google Forms to the classes of 2019 students, Accounting Study Program, Faculty of Economics and Business in Universitas Samratulangi Manado.

Descriptive Statistical

Table 1. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std Deviation
Pressure	156	12	22	4	3
Opportunity	156	8	15	12	2
Rationalization	156	13	21	16	2
Ability	156	7	12	9	1
Academic Fraud Intention	156	8	16	11	2

Source: Primary Data (2022)

The table above explains that the sample of this study was 156 samples. When viewed from the variable of intention to commit academic fraud, the lowest value is 8, the highest value is 16 with an average value of 11 and the standard deviation value is 2, which means that it is less than the average value so that the data deviations that occurred are low then the spread of values is evenly distributed. Based on the independent variables, including pressure, opportunity, rationalization and ability

variables, which has an average value that is higher than the standard deviation, it can be said that the deviation of the data that occurred is low, so the distribution of the values is evenly distributed.

Reliability Test

Based on the validity test, it can be obtained that the Pearson correlation or count for each indicator of pressure, opportunity, rationalization as well as the ability and intention variables for academic cheating which is greater than the r table value of 0.156, which means that the data is valid. When viewed from the alpha value, the variables of pressure, opportunity, rationalization, ability and intention of academic cheating have a value greater than 0.600 which means that the data is reliable.

Table 2. Reliability Test

Variable	Reliability Value (Cronbach Alpha)	Basic Value Cronbach Alpha	Question Item Total	Decision
Pressure	0,628	0,600	5	Reliable
Opportunity	0,641	0,600	4	Reliable
Rationalization	0,672	0,600	5	Reliable
Ability	0,614	0,600	4	Reliable
Academic Fraud Intention	0,732	0,600	5	Reliable

Source: Primary Data (2022)

Validity Test

Table 3. Validity Test

Variable	Person correlation	Significant (2-tailed)	Explanation
Pressure (X1)			
X1.1	0,775	0,000	Valid
X1.2	0,778	0,000	Valid
X1.3	0,511	0,000	Valid
X1.4	0,541	0,000	Valid
X1.5	0,552	0,000	Valid
Opportunity (X2)			
X2.1	0,784	0,000	Valid
X2.2	0,696	0,000	Valid
X2.3	0,199	0,013	Valid
X2.4	0,505	0,000	Valid
Rationalization (X3)			
X3.1	0,733	0,000	Valid
X3.2	0,819	0,000	Valid
X3.3	0,187	0,020	Valid
X3.4	0,263	0,001	Valid
X3.5	0,217	0,006	Valid
Ability (X4)			
X4.1	0,473	0,000	Valid
X4.2	0,520	0,000	Valid
X4.3	0,185	0,021	Valid
X4.4	0,585	0,000	Valid
X4.5	0,421	0,000	Valid
Academic Fraud Intention (X5)			
X5.1	0,637	0,000	Valid
X5.2	0,424	0,000	Valid
X5.3	0,532	0,000	Valid
X5.4	0,395	0,000	Valid

Source: Primary Data (2022)

Normality Test

The following picture presents the normality test for the effect of pressure, opportunity, rationalization and religiosity on the intention to commit academic fraud.

Table 4. Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		156
Normal Parameters ^{a, b}	Mean	.0000000
	Std. Deviation	1.58610064
Most Extreme Differences	Absolute	.041
	Positive	.041
	Negative	-.026
Test Statistic		.041
Asymp. Sig. (2-tailed)		.200 ^{c, d}

Source: Primary Data (2022)

Based on the results of the normality test above, it is known that the significance value is more than 0.200 greater than the significance level of 0.05. Then, it can be concluded that the residual value is normally distributed. Thus, it shows that the regression model is feasible to use because it meets the assumption of normality.

Multicollinearity Test

To find out the multicollinearity test of the effect of pressure, rationalization, ability on academic cheating intentions, it can be seen in the table opportunity, following:

Table 5. Multicollinearity Test

Variable	Tolerance	VIF
Pressure	0,730	1,371
Opportunity	0,710	1,409
Rationality	0,690	1,450
Ability	0,630	1,587

Source: Primary Data (2022)

The table explains that the regression model is said to be free from multicollinearity because it had a VIF value of less than 10 and had a value tolerance greater than 0.10

Heteroscedasticity Test

To determine the heteroscedasticity test of the influence of pressure, opportunity, rationalization, ability to academic cheating intentions can be seen in the table following:

Table 6. Heteroscedasticity Test

Variable	Sig
Pressure	0.717
Opportunity	0.748
Rationalization	0.072
Ability	0.823

Source: Primary Data (2022)

The table can be explained that the significance value for the pressure variable of 0.717, opportunity of 0.748, rationalization of 0.072 and ability of 0.823. The significance value of pressure, opportunity, rationalization and ability variables is greater than 0.05, so it can be said that there is no problem of heteroscedasticity.

Hypothesis Test

The Influence of Pressure on the Intention of Academic Cheating

To test the Influence of pressure on the intention of academic cheating can be seen as follows:

Table 7. The Influence of Pressure on the Intention of Academic Cheating

Hypothesis Test Results	t	Sig
Pressure	1.251	0,213

Source: Primary Data (2022)

The significance value of the results of the regression test is that the t table value of 1.251 is smaller than the t count of 1.654, so H1 is rejected. Meanwhile, the significance of the pressure variable is 0.213 which was greater than 0.05, so H1 is rejected. This means that pressure does not affect the intention to commit fraud academic.

The Effect of Opportunity on Intention Academic Fraud Intention

To examine the effect of opportunity on intention of academic cheating can be seen as follows:

Table 8. The Effect of Opportunity on Academic Fraud Intention

Hasil Uji Hipotesis	T	Sig
Opportunity	-2.423	.017

Source: Primary Data (2022)

In terms of the significance value of the results of the regression test, the t table value is -2.423 greater than t count of 1.654, so H1 is accepted. Meanwhile, the significance of the opportunity variable is 0.017 which is smaller than 0.05, so H1 is accepted. This means that opportunity has a negative effect on the intention to commit academic fraud.

The Effect of Rationalization on Academic Fraud Intentions

To examine the effect of rationalization on academic cheating intentions, it can be seen as follows:

Table 9. The Effect of Rationalization on Academic Fraud Intentions

Hypotesis Test Result	T	Sig
Rationalization	-.016	.987

Source: Primary Data (2022)

In the significance value of the results of the regression test, the t table value of -0.016 is smaller than the t-count of 1.654, so H1 is rejected. Meanwhile, the significance of the rationalization variable is 0.987 which is greater than 0.05, so H1 is rejected. This means that rationalization has no effect on the intention to commit academic fraud.

The Effect of Ability on Academic Cheating Intentions

To examine the effect of ability on academic cheating intentions, it can be seen as follows:

Table 10. The Effect of Ability on Academic Cheating Intentions

Hypotesis Test Result	T	Sig
Ability	2.070	.040

Source: Primary Data (2022)

In terms of significance value from the results of the regression test, the t table value of -2.070 is greater than the t-count of 1.654, so H1 is accepted. Meanwhile, the significance of the ability variable is 0.040 which is smaller than 0.05, so H1 is accepted. This means that the ability has a positive effect on the intention to commit academic fraud.

The R Square Test Result

Table 11. The R Square Test Result

Hypotesis Test Result	R Square
Model testing all variables on the intention of committing academic fraud.	0,630

Source: Primary Data (2022)

In terms of the r-square value from the regression test results, the r-square value of 0.630 means that the entire model variable in the study can affect academic cheating intentions by 63 percent, while the other 37 percent are influenced by other variables.

DISCUSSION

The first hypothesis proposed in this study is that pressure affects positively on the intention to commit academic fraud. The results of the two objects have shown that the pressure variable has no effect on the intention to commit academic fraud. From this statement, it can be said that the higher the level of pressure on students, the lower the potential for academic fraud. This can happen because the pressure that comes from internal and external makes students even more depressed and even afraid so that to commit academic fraud, students will not do that. This study is not in line with Santoso, (2016) research. His research found that pressure, opportunity, and rationalization had a significant influence on the occurrence of academic fraud in which these three factors were the driving factors for fraud and Purnamasari & Irianto, (2013), the results of her research provided empirical evidence that student academic cheating behavior was influenced by the Fraud Triangle dimension. This study is in line with Yuliana, (2016), this study provides empirical evidence that student academic cheating behavior is not influenced by one of the Fraud Triangle dimensions, which is Pressure.

The second hypothesis proposed in this study is that opportunity affects positively on the intention to commit academic fraud. The results of the two objects have shown that the opportunity variable has a negative effect on the intention to commit academic fraud. These results are in line with (Yuliana, 2016), Sihombing & Budiarta, (2020) and Yuliana, (2016) which stated that opportunity had a significant influence on student academic fraud. Opportunities occur when the strength of a system such as a student's lack of self-control, does not understand the lecture material which causes students to copy peer assignments. The tightness of a system with a low capacity that is owned by students, makes students thinks of clever ways to commit fraud. As a result, the higher the opportunities or opportunities that student get, the lower the academic cheating behavior, but the lower the opportunities students get, the higher the academic cheating behavior they would do.

The third hypothesis proposed in this study is that rationalization affects positively on the intention to commit academic fraud. The results of the two objects have shown that the rationalization variable has no positive effect on the intention to commit academic fraud. In this case, students perceived that fraudulent activities carried out by students are actually aware that this would harm others. This study is not in line with research by Santoso Muhamad Hadi, (2016) that found that pressure, opportunity, and rationalization had a significant influence on the occurrence of academic fraud in which the three factors became the driving factor for cheating, and Purnamasari & Irianto, (2013) provided empirical evidence that students' academic cheating behavior was influenced by the Fraud Triangle dimension. But this research is in line with Yuliana, (2016), which found that the Rationalization of Cheating did not have a positive and significant effect on academic cheating behavior at XYZ University, especially in the accounting department. The results of this study provided empirical evidence that students' academic cheating behavior is not influenced by one of the Fraud Triangle dimensions, namely Rationalization.

The fourth hypothesis proposed in this study is that ability affects positively on the intention to commit academic fraud. The results of the two objects have shown that the ability variable has a positive effect on the intention to commit academic fraud. This is in line with the research of Munirah & Nurkhin, (2018) and Anastasya & Hexana, (2017) which found that Ability had a significant impact on academic cheating. Rahmawati & Susilawati, (2018), Dewi & Pertama, (2020) and Kennedy & Subagyo, (2019) also revealed that Ability could occur because they had confidence and skills. Yuliana, (2016) also said that ability could occur because having the ability to emphasize guilt also gives academic fraud confidence when cheating and often the ability to control conditions when carrying out exams, so that students intend to cheat.

CONCLUSIONS AND SUGGESTION

This study has examined the influence of pressure, rationalization opportunity and ability on academic fraud intention. The results of the study indicated that partially, the pressure variable has no effect on students' academic cheating intentions. Opportunity has a negative effect on academic cheating intentions. Rationalization does not have a positive effect on students' academic cheating intentions. In addition, the results of ability have a positive effect on academic cheating intentions.

Additionally, this study has several limitations especially during the process of filling out questionnaire. When the respondents filled out the questionnaire using the Google form, it could not be controlled directly which resulted in some inconsistencies in the answers given by the respondents.

Several suggestions can be given after conducting this study. Future researchers are expected to be able to further develop other factors to be studied, including adding other factors from variables that can influence students' intentions to commit academic fraud such as ability, motivation and integrity.

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