

The Effect of Fraud Hexagon on Academic Fraud with Patriotism Attitude as a Moderating Variable

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Abstrak: Academic cheating has become a common phenomenon in the world of education. This study aims to examine the influence of the dimensions of the fraud hexagon (pressure, opportunity, rationalization, capability, ego, and collusion) on academic cheating, with patriotic attitude as a moderating variable. This study uses a quantitative method with a sample of 314 accounting students at the Veteran National Development University in East Java. The data were analyzed using the Partial Least Squares–Structural Equation Modeling (PLS-SEM) technique. The results showed that the variables of opportunity, capability, and collusion had a positive and significant effect on academic fraud. Conversely, pressure, rationalization, and ego were found to have no significant effect. Patriotism as a moderating variable only weakened the effect of pressure on academic cheating, but did not moderate the effects of other variables. These findings indicate that even though students have a sense of patriotism, their intentions and internal motivations to cheat are often more dominant.

Kata kunci: fraud, fraud hexagon, academic fraud, state defense attitude.

1. Introduction

Fraud is a serious problem for every nation. Accounting fraud is rampant both internationally and in Indonesia, and there is still no solution to this problem (Annisa, 2013). According to Albrecht et al (2019:4), fraud is a way for someone to gain profit through wrongful means. Fraud is divided into two types: fraud committed against an organization and fraud committed on behalf of an (Albrecht et al., 2019:7). Fraudulent behavior is related to the theory of planned behavior. As assumed by Ajzen (1991), individual behavior is shaped by a person's intentions and expectations of the results of that behavior. Fraud does not only occur in the public sector, but also in the education sector, namely universities (Wulansuci & Laily, 2022).

The fraud encountered in the academic sphere is called academic fraud. In line with Albrecht et al (2019), academic fraud is an act of deliberately violating the rules in

academic activities in order to gain an advantage (Fontanella et al., 2020). Academic fraud includes acts such as cheating and plagiarism, driven by factors identified in the fraud diamond model, including pressure, opportunity, and rationalization (Hidayah & Sholiqin, 2023). Academic fraud includes acts such as cheating and plagiarism, driven by factors identified in the fraud diamond model, including pressure, opportunity, and rationalization (Hidayah & Sholiqin, 2023). The risk of fraud in the educational environment also stems from the common assumption that achievement must be the basis of educational success (Deliversky, 2016). Most fraud found in the educational environment is committed by students. The educational environment should shape a character of integrity that can be used in the next stage of one's career (Budianto et al., 2023).

This fraudulent behavior arises due to several factors, namely external factors related to the surrounding environment and internal factors within the individual themselves (Selviana & Irwansyah, 2023). Fraud can also be identified from the perspective of the fraud hexagon theory. The fraud hexagon theory is an extension of the previous theory, namely the fraud pentagon, because it is triggered by current conditions. The components of the fraud hexagon consist of six elements: pressure, opportunity, rationalization, capability, arrogance, and collusion (Vousinas, 2019). This fraudulent behavior can occur due to the fading of a person's character and national identity. The fading of national character will affect the character and identity of the nation (Kristiani, 2022). It is important to strengthen national character by instilling a spirit of patriotism based on Pancasila as a guideline for the Indonesian people in order to minimize problems that arise in Indonesian society (Pratama I & Najicha F, 2022).

According to Sofa & Susilowati (2021), the first cases of academic cheating were uncovered in the United States, where 75% of 5,000 students at 99 universities were found to have committed academic cheating. Theotama et al (2023) In his research, he states that of all the elements of the Fraud Hexagon, only rationalization is the dominant factor in influencing students' intentions to commit academic fraud. However, this contradicts Firmansyah & Oktarina (2023), which states that ability, arrogance, and collusion are the main factors that drive academic cheating among accounting students, while pressure, opportunity, rationalization, and gender are not.

Based on the above phenomenon and previous research, the researcher wanted to conduct research related to fraud, particularly among students, from the perspective of the fraud hexagon with patriotic attitude as a moderating variable that would strengthen or weaken fraudulent behavior. This research uses the latest theory from the development of the fraud pentagon so that it is hoped that this research can test and obtain more in-depth results related to the influence of fraud. This research is aimed at accounting students at the “Veteran” National Development University of East Timur because it is one of the universities that has made a patriotic attitude part of its vision and mission. Not only that, the National Development University “Veteran” East Java has also introduced courses on patriotism and patriotic accounting as facilities and development for students. This research is titled The Influence of Fraud Hexagon on Academic Fraud with Patriotic Attitude as a Moderating Variable among Accounting students at the National Development University “Veteran” East Java.

2. Literatur Review

Theory of Planned Behavior

Theory of Planned Behavior is an extension of the Theory of Reasoned Action (TRA) proposed by Icek Ajzen in 1985. This theory was developed to address the limitations of TRA in explaining behavior where individuals do not have complete control over extension of the Theory of Reasoned Action (TRA) proposed by Icek Ajzen in 1985. This theory was developed to address the limitations of TRA in explaining behavior where individuals do not have complete control over their intentions. This planned behavior is a concept in understanding human behavior by combining three factors, namely attitudes towards behavior, subjective norms, and perceived behavioral control, where behavioral intentions with perceived behavioral control can be used directly to predict behavioral achievement. With this concept, we can identify the factors that encourage a person to perform a behavior.

Fraud Hexagon Theory

The fraud hexagon theory was introduced by Vousinas in 2019. This theory is a development and extension of the previous theory, namely the fraud pentagon theory proposed by Crowe Howarth in 2011 (Ferina et al., 2023:14). Stimulus, opportunity, rationalization, capability, ego, and collusion are the six factors of fraud found in the fraud hexagon.

1. Stimulus is pressure to commit fraud, both financially and non-financially.
2. Opportunity is a person's ability and confidence to commit fraud. The perpetrator believes they can cheat without being detected.
3. Rationalization is the justification of cheating. Cheaters consider cheating behavior to be acceptable.
4. Capability refers to the personal traits and abilities to commit fraud.
5. Ego is the most common motivating factor in committing fraud because of the desire to possess and the desire for power.
6. Collusion is cooperation between several parties, either within the same group or outside the organization, to commit fraud.

Academic Fraud

Fraud behavior is dishonest actions that are deliberately carried out to gain personal or group benefits at the expense of others (Albrecht et al., 2019). In an academic context, fraudulent behavior refers to any form of cheating committed by students to gain academic advantage dishonestly, and academic cheating has negative impacts in the future. According to Darmayanti et al (2020), academic cheating can have a negative impact on the quality of graduates and future professionalism, especially for accounting students who will later work in fields that require honesty and high integrity. According to Sofa & Susilowati (2021), academic misconduct is fraud, embezzlement, and other forms of cheating that occur within the scope of education. Based on the various definitions of academic cheating that have been explained, it can be concluded that academic cheating is an intentional violation of rules that has a negative impact in the future.

Defense of the State Attitude

The attitude of defending the country is the attitude and behavior of citizens who are inspired by their love for the Unitary State of the Republic of Indonesia, which is based on Pancasila and the 1945 Constitution, in exercising their rights and obligations as citizens. The attitude of defending the country is the obligation of every citizen as stated in Article 30 paragraph (1) of the 1945 Constitution. Defense of the nation is an attitude that must be present in the Indonesian people. According to Kristiani (2022), the attitude of defending the country has five basic values, namely: love for the homeland, awareness of nationhood and statehood, loyalty to

Pancasila as the state ideology, willingness to sacrifice for the nation and state, and having the initial ability to defend the country.

A state defense attitude is a fundamental concept in building national integrity that has the potential to act as a moderating variable in the relationship between the Fraud Hexagon and academic fraud. As a moderating variable, patriotic attitude can strengthen or weaken the influence of factors in the Fraud Hexagon (pressure, opportunity, rationalization, ability, ego, and collusion) on a person's tendency to commit fraud. A state defense attitude is expected to become a psychological “defense fortress” that helps individuals resist fraud even when there are motivating factors from the Fraud Hexagon. Based on the theoretical and empirical foundations discussed above, the following hypotheses are proposed:

H1: Stimulus has a positive effect on academic cheating.

H2: Opportunity has a positive effect on academic cheating.

H3: Rationalization has a positive effect on academic cheating.

H4: Capability has a positive effect on academic cheating.

H5: Arrogance has a positive effect on academic cheating.

H6: Collusion has a positive effect on academic cheating.

H7: The influence of patriotic attitude as a moderating variable weakens the positive influence of stimulus on academic cheating

H8: The influence of patriotic attitude as a moderating variable weakens the positive influence of opportunity on academic cheating

H9: The influence of patriotic attitude as a moderating variable weakens the positive influence of rationalization on academic cheating

H10: The influence of patriotic attitude as a moderating variable weakens the positive influence of capability on academic cheating

H11: The influence of patriotic attitude as a moderating variable weakens the positive influence of arrogance on academic cheating

H12: The influence of patriotic attitude as a moderating variable weakens the positive influence of collusion on academic cheating

3. Research Methods

The type of research

The type of research used in this study is quantitative research. This study measures the influence of factors contained in the fraud hexagon on fraudulent behavior, with patriotic attitude as the moderating variable.

Population and Sample

The population in this study was all active students of the Accounting Study Program, Faculty of Economics and Business, Universitas Pembangunan Nasional “Veteran” East Java, class of 2021-2024.

Table 1. Population Research

Year of Class	Number of Active Students
2021	349
2022	344
2023	338
2024	418
Total	1.449

Source: Faculty of Economics and Business, UPN “VETERAN” East Java

To determine the sample size, researchers used the Slovin formula with a 5% margin of error:

$$n = \frac{N}{(1 + N.e^2)}$$

With a population of 1,449 students and a margin of error of 5%, the sample size calculation is:

$$n = \frac{1.449}{(1 + 693.0,05^2)}$$

$$n = \frac{1.449}{(1 + 3,6225)}$$

$$n = \frac{1.449}{(4.6225)}$$

$$n = 313,46 \approx 314$$

So, the sample in this study consisted of 314 respondents.

Data collection technique

Data were collected using a questionnaire instrument based on a five-point Likert scale, ranging from “Strongly Disagree” (1) to “Strongly Agree” (5). The questionnaire was distributed via Google Forms to respondents who met the inclusion criteria.

Operational Definition and Variable Indicators

Independent Variables

The independent variables in this study are the components of the fraud hexagon, which consist of:

1. Stimulus (X1)

A stimulus is an incentive or motivation that drives a person to cheat. This pressure can come from various factors, such as financial needs, pressure from declining financial targets, or family economic pressures. This study uses indicators:

- a. The assignment is too difficult.
- b. Does not meet standards.
- c. The exam questions are difficult.
- d. Many extracurricular activities.

2. Opportunity (X2)

Opportunities arise due to weaknesses in internal control systems, such as ineffective supervision, which provide opportunities for individuals to commit fraud without being detected. This study uses indicators:

- a. Light sanctions.
- b. Lack of strict supervision.
- c. Plagiarism without citing sources due to the ease of the internet.
- d. Lecturers rarely check assignments.

3. Rationalization (X3)

Rationalization is the act of justifying oneself so that one considers cheating to be understandable. In this study, the following indicators were used:

- a. Cheating is normal.
- b. Plagiarism is normal.
- c. As a form of solidarity.
- d. It doesn't hurt anyone.

4. Capability (X4)

This factor indicates that someone who has a higher position, knowledge, intelligence, and self-confidence is more likely to commit fraud. The indicators in this study are:

- a. Possesses the intelligence to find ways to cheat.
- b. Able to conceal cheating.
- c. Confident that they will not be caught.
- d. Has experience in cheating.

5. Ego/Arrogance (X5)

Arrogance is a conceited attitude and feeling of being above the law, which causes individuals to tend to commit fraud. Someone with an arrogant nature feels that the rules do not apply to them. The indicators for this variable are:

- a. Feeling superior.
- b. Protecting self-esteem.
- c. Need for recognition.

6. Collusion (X6)

Collusion is cooperation between individuals to cheat for mutual benefit. Collusion in an academic context can occur between students, or between students and other parties. Indicators in this study:

- a. Failure to cite sources.
- b. Plagiarism.
- c. Cheating.
- d. Plagiarism.
- e. Collaboration on exams.

Dependent Variable

The dependent variable in this study is academic fraud. Indicators of academic fraud are:

- a. Not citing sources.
- b. Plagiarism.
- c. Cheating.
- d. Collaborating on exams

Moderating Variable

The moderating variable in this study is the attitude of defending the country. The attitude of defending the country is an attitude and behavior inspired by love for the country. This indicator is:

- a. Love for the homeland.
- b. Awareness of nationality and statehood.
- c. Loyalty to Pancasila.
- d. Willingness to sacrifice for the nation and state.
- e. Basic skills in national defense

Data Analysis Techniques

Data Analysis Techniques are methods or ways of processing data into information so that the characteristics of the data become easy to understand (Abdullah et al., 2022:87). The component-based Structure Equation Model (SEM) model, using the Partial Least Square (PLS) analysis tool with SmartPLS4 software, is the data analysis technique used in this study.

Outer Model

Validity Test

A validity test is used to measure the validity of a questionnaire. This test is divided into two components, namely convergent validity and discriminant validity.

1. Convergent Validity

Convergent validity is the factor loading value generated from each indicator to measure each variable. An indicator is considered valid if the correlation value is greater than 0.70. Meanwhile, if it is less than 0.40, it is always eliminated. In addition to looking at the loading factor, you can consider the AVE value, where AVE is said to be valid if the AVE value is greater than 0.5.

2. Discriminant Validity

Discriminant validity tests whether constructs are truly different from other constructs. This approach is called cross loading. Discriminant validity is tested through cross-loading to ensure that the indicator is more appropriate for its latent variable. Ideally, according to the practical rule, the loading should be greater than 0.7.

Inner Model

Inner model analysis is used to ensure that the structural model is robust and accurate. The inner model can be evaluated using the coefficient of determination/R² indicator. The r-square value is a value that indicates how much the independent variable can explain the variance of the dependent variable. R² values of 0.67, 0.33, and 0.19 are interpreted as substantial, moderate, and weak, respectively.

Hypothesis testing

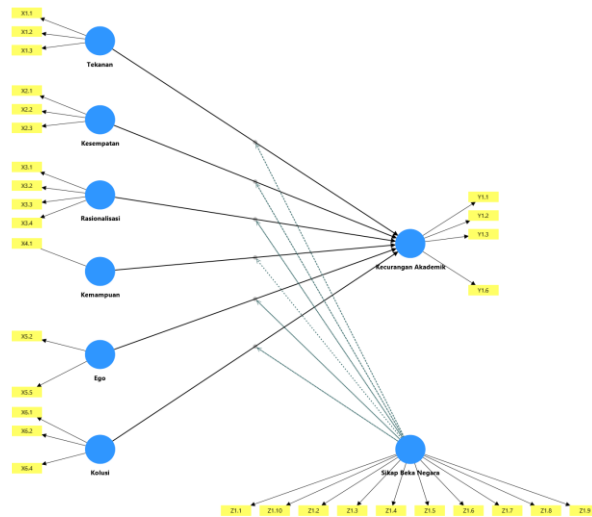
Hypothesis testing is conducted to determine whether there is a direct and indirect effect on the exogenous (independent) variable on the endogenous (dependent) variable. With a significance level or alpha of 5% (0.05) to accept or reject a hypothesis statistically (Setiabudhi et al., 2025:69). Therefore, the hypothesis test can be concluded as follows:

- P-value < 0.05, then the hypothesis is accepted.
- P-value > 0.05, then the hypothesis is rejected.

To test moderation, use moderated regression analysis (MRA). MRA can be seen from the path coefficient value. When the path coefficient is negative, the moderating variable weakens the relationship, but when the path coefficient is positive, it strengthens the relationship (Setiabudhi et al., 2025:17).

4. Result and Discussion

This section presents the results of data analysis conducted using the SmartPLS software. The analysis was carried out in two main stages: the evaluation of the outer model and the evaluation of the inner model. Based on the outer loading analysis, all indicators used to measure each construct demonstrated values ranging from 0.7 to 0.9. These results confirm that all indicators met the criteria for convergent validity, as each loading exceeded the threshold of 0.7. Therefore, no indicators were eliminated from the model, as they were all deemed valid in representing their respective latent constructs. All Constructs exhibited Cronbach's Alpha values above the minimum threshold of 0.7, indicating satisfactory internal consistency reliability. Additionally, the Average Variance Extracted (AVE) values for each construct exceeded 0.5, further confirming that the items adequately capture the intended constructs. Hence, all constructs in the model are considered both valid and reliable for subsequent analysis.



Source: Processed Output from SmartPLS 4 (2025)

Figure 1. Outer Loading

	Cronbach's alpha	Composite reliability (rho a)	Composite reliability (rho c)	Average variance extracted (AVE)
Ego	0,861	0,861	0,935	0,878
Academic fraud	0,964	0,968	0,974	0,902
Opportunity	0,932	0,932	0,956	0,880
Collusion	0,946	0,952	0,965	0,902
Rationalization	0,928	0,943	0,949	0,824
Attitude of defending the country	0,985	0,988	0,987	0,882
Stimulus	0,940	0,943	0,961	0,893

Source: Processed Output from SmartPLS 4 (2025)

Table 1. Construct Reliability and Validity

	R-square	R-square adjusted
Academic Fraud	0,856	0,850

Source: Processed Output from SmartPLS 4 (2025)

Table 2. R-Square

Based on the analysis result, R-square value of 0.856 means that the independent variables (stimulus, opportunity, rationalization, ability, ego, and collusion), the moderator variable (attitude towards defending the country), and their interaction are able to explain the dependent variable (academic cheating) by 85.6%, with the remainder explained by other variables outside the model.

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values
X1 -> Y	-0,037	-0,023	0,053	0,690	0,490
X2 -> Y	0,280	0,264	0,097	2,889	0,004
X3 -> Y	0,064	0,064	0,043	1,492	0,136

X4 -> Y	0,153	0,151	0,065	2,363	0,018
X5 -> Y	0,062	0,061	0,050	1,228	0,220
X6-> Y	0,475	0,477	0,085	5,559	0,000
Z x X1 -> Y	-0,134	-0,149	0,067	2,004	0,045
Z x X2 -> Y	0,164	0,163	0,088	1,872	0,061
Z x X3 -> Y	0,045	0,057	0,052	0,861	0,389
Z x X4 -> Y	0,074	0,064	0,067	1,111	0,266
Z x X5 -> Y	-0,022	-0,035	0,064	0,340	0,734
Z x X6 -> Y	-0,061	-0,038	0,086	0,714	0,475

Source: Processed Output from SmartPLS 4 (2025)

Table 3 R-Square

Discussion

The Effect of Pressure on Academic Cheating

The effect of pressure on academic cheating is negative at -0.037 and $p\text{-value} = 0.490 > 0.05$, which means that pressure does not have a significant effect on academic cheating. The results show that the hypothesis stating "The effect of pressure on academic cheating" is rejected. This can be explained by the fact that students do not feel pressured or encouraged to get good grades, which stems from the mindset of parents who understand that pushing their children to achieve can have negative effects [Nusron and Sari, 2020]. Thus, these results contradict the fraud hexagon theory, which states that pressure can encourage a person to cheat.

The findings of this study align with the research by Kurniawati & Abubakar Arif (2023), which found that pressure does not have a positive and significant effect on academic cheating. However, this study contradicts the research by (Dewi & Pertama (2020), which states that pressure has a positive and significant effect on academic cheating.

The Effect of Opportunity on Academic Cheating

The effect of opportunity on academic cheating is positive at 0.280 and $p\text{-value} = 0.004 < 0.05$. The data results show that the hypothesis stating "The effect of opportunity on academic cheating" is accepted. This can be explained by the key to this opportunity being the perpetrator's perception that the situation is safe, with the belief that the risk of detection of their actions is very low [Pertama and Anggiriawan, 2022]. Thus, these results are in line with the fraud hexagon theory, which states that opportunity can encourage someone to commit fraud.

This result aligns with the research by Rahmat & Setiawan (2024), which states that opportunity has a positive and significant effect on academic cheating. However, this study contradicts the research by Agustin & Achyani (2022), which states that pressure does not influence academic cheating.

The Effect of Rationalization on Academic Cheating

The value of the original sample on the effect of rationalization on academic cheating is positive at 0.064 and $p\text{-value} = 0.136 > 0.05$. The data results show that the hypothesis stating "The effect of rationalization on academic cheating" is rejected. Rationalization is a form of self-justification for one's actions [Fitri and Nadirsyah, 2020]. This means that students do not consider academic cheating, such as cheating, plagiarism, and collaborating during exams, to be normal behavior. Therefore, these results are not in line with the fraud hexagon theory, which states that rationalization can encourage a person to commit cheating.

This result aligns with the research by Siregar & Kamal, (2021), which explains that rationalization does not influence academic dishonesty. However, this study contradicts the research conducted by Darmayanti et al (2020), which states that rationalization has a positive and significant effect on academic dishonesty.

The Effect of Ability on Academic Cheating

The original sample value for the influence of ability on academic cheating is positive at 0.153 and $p\text{-value} = 0.018 < 0.05$. The data results show that the hypothesis stating "The influence of ability on academic cheating" is accepted. This finding indicates that the higher the perceived or actual ability of students, the higher the intensity of academic cheating they engage in. Ability can encourage someone to commit academic cheating [Hidayah and Sholiqin, 2023]. In the Fraud Hexagon perspective, ability (capability) is a trigger that enables an individual to execute fraudulent intentions [Vousinas, 2019].

This result is in line with the research by Fonny & Hastuti (2024), which states that capability has a positive and significant effect on academic cheating. However, this research contradicts the research conducted by Affandi et al (2022), which states that capability does not affect academic cheating.

The Influence of Ego on Academic Cheating

The original value of the sample on the influence of ego on academic cheating is positive at 0.062 and $p\text{-value} = 0.220 > 0.05$. The data results show that the hypothesis stating "The influence of ego on academic cheating" is rejected. In the fraud hexagon theory, ego can encourage someone to commit fraud. This theory argues that individuals with high egos feel superior, believe that general rules do not apply to them, and have excessive confidence to commit fraud without being detected [Vousinas, 2019]. This finding is theoretically very interesting because it does not align with the Fraud Hexagon Theory proposed by Vousinas (2019) and its predecessor, the Fraud Pentagon.

These results align with the research by Riantika & Arifuddin (2023) that ego has a negative influence on academic cheating. However, this study contradicts the research conducted by Kurniawati & Abubakar Arif (2023) which states that ego has a positive and significant influence on academic cheating.

The Effect of Collusion on Academic Cheating

The original sample value for the effect of collusion on academic cheating is positive at 0.475 and $p\text{-value} = 0.000 < 0.05$. The data results show that the hypothesis stating "the effect of collusion on academic cheating" is accepted. This can be explained by the fact that collusion can be a reason for someone to commit academic cheating. In the fraud hexagon theory, collusion can encourage someone to commit fraud (Vousinas, 2019). This finding is also supported by Selviana & Irwansyah, (2023), who state that collusion often acts as a catalyst for the opportunity element. A student may see an opportunity (e.g., the lecturer is not supervising), but they do not have the ability to take advantage of it. Through collusion with smarter peers, the opportunity can be executed. Collusion, in this case, is cooperation to create or execute opportunities.

These results are in line with the research by Wardani et al (2024) that collusion has a significant and positive effect on academic cheating. Similarly, research conducted by Firmansyah & Oktarina (2023) states that collusion has a positive and significant effect on academic cheating. However, this study contradicts the research conducted by Theotama et al (2023), which states that collusion does not affect academic cheating. The research by Rahmat & Setiawan (2024) also state that collusion does not affect academic cheating.

Attitude Towards Defending the Country as a Moderating Variable in the Effect of Fraud Hexagon on Academic Cheating

Attitude Towards Defending the Country as a Moderating Variable in the Influence of the fraud hexagon on Academic Cheating The data results show that only in the influence of pressure on academic cheating can the attitude of defending the country weaken it. The path coefficient value of the attitude of defending the country x pressure on academic cheating is -0.134 and $p\text{-value} = 0.045 < 0.05$. In addition, the attitude of defending the country in moderating the factors of opportunity, rationalization, ability, ego, and collusion > 0.05 .

This can be explained by the fact that students do not feel pressured or driven to get good grades, which stems from the mindset of parents who understand that pushing their children to achieve can have negative effects (Nusron & Sari, 2020). Thus, these results contradict the fraud hexagon theory, which states that pressure can encourage a person to cheat. However, patriotic attitudes have not been able to moderate other factors because, although respondents have a high understanding of Pancasila and uphold its values, this understanding does not align with their actions. This may occur due to external factors such as the intention to cheat being stronger than patriotic attitudes. This statement aligns with the theory of planned behavior, which states that an individual's actions are based on intention [Ajzen, 1991].

5. Conclusion

This study examines the effect of fraud hexagon on academic cheating with the variable of national defense. From the results of the discussion, it can be concluded that opportunity, ability, and collusion have a significant effect on academic cheating. However, pressure, rationalization, and ego do not affect academic cheating.

The attitude of national defense as a moderating variable is only able to weaken the influence of pressure on academic fraud and does not moderate the influence of opportunity, rationalization, ability, ego, and collusion on academic fraud. Although respondents showed a strong attitude of national defense, other factors such as the intention to commit fraud are stronger than the attitude of national defense and are proven to have a greater influence in encouraging academic fraud.

This study may have limitations in terms of generalization. It is recommended that future researchers take larger and more diverse samples. The phenomenon of academic cheating is very complex. Future researchers are advised to add other psychological variables that are thought to have an influence.

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