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ANALYSIS OF THE INFLUENCE BETWEEN FRAUD TRIANGLE AND PERFECTIONISM ON ACADEMIC FRAUD OF ACCOUNTING STUDENTS (CASE STUDE OF ACCOUNTING STUDENT IN SURABAYA)

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Abstract

Academic fraud in the world of lectures is a phenomenon that significantly tarnishes the name of education. Academic fraud students commit does not reflect their identity as educated individuals who have received instruction. This study aims to test, analyze, and prove the effect of pressure, opportunity, rationalization, and perfectionism on academic fraud committed by accounting students in Surabaya. This study used a proactive stratified random sampling technique and obtained a sample size of 93 students. The research method used is quantitative with multiple linear regression analysis using the SPSS Version 25 program. The results of this study indicate that pressure, opportunity, and perfectionism do not significantly affect the academic fraud of accounting students, as evidenced by the significance value> 0.05 in the hypothesis test results. At the same time, rationalization is proven to significantly affect academic fraud among accounting students, with a significance value in the hypothesis test of <0.05.

Keywords: fraud triangle, perfectionism, academic fraud

INTRODUCTION

Fraud is a form of deviant behavior. In general, fraud is defined as any act, omission, or concealment that involves breaking the law and harming others (Cheliatsidou et al., 2023). From an audit perspective, ISA 240 defines fraud as a deliberate act involving deception to gain an unfair or illegal advantage. Almost every line of life can potentially involve fraud, one of which is in the academic world. Academic fraud is also defined as dishonest actions that violate ethics in the academic sphere, are carried out by students, and harm other parties (Nurhidayah & Ridwan, 2022)

Academic fraud committed by students does not reflect their identity as educated individuals who have received higher education. As a student, he is expected to play a driving force that invites the entire community to make changes for the better by considering the knowledge he has learned (Nurhidayah & Ridwan, 2022). However, this phenomenon has been rampant and has become a problem that almost occurs worldwide (Siswanto et al., 2023).

Many students commit academic fraud because they want an academic success title. They also do it to achieve a good GPA. Indicates that it is still an open secret that students and university students still make the goal of learning to get good grades so that in the process, they do not care about anything and tend to commit fraudulent practices (Sososutiksno, 2023).

During the COVID-19 pandemic, offline learning methods changed to online. This change has made academic fraud easier to commit because of the limited interaction between lecturers and students. According to (Asthary et al., 2022) and (Sososutiksno 2023), online learning will allow students to

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commit academic fraud. It is evidenced by several facts in the field, such as Clements' research (2020), which states that there was an increase in cases of academic fraud in the form of cheating and plagiarism at Jacksonville University during distance learning. Kang's research (2020) also states that as many as 90 students at Inha University were found to have cheated during online exams (Christiana et al., 2021).

There are numerous reasons why someone cheats. According to Cressey (1919-1987), fraud will always be influenced by pressure (pressure), opportunity (opportunity), and rationalization (Cheliatsidou et al., 2023). According to Albrecht (1995), fraud occurs because of three elements: pressure as a motive for committing fraud, feeling the opportunity to commit fraud, and rationalization to justify fraudulent actions so that they are acceptable. These three elements are often known as the fraud triangle. Based on Becker's research (2006), it is stated that the elements in the fraud triangle have a significant effect on academic fraud. So, it can be said that the fraud triangle theory is suitable for examining why students commit academic fraud.

Indeed, students commit academic fraud in order to achieve academic success. The success in question is completing assignments well, graduating on time, and becoming outstanding students. It is a standard for each student about their success in pursuing education. Sometimes, they fear failure when they cannot achieve these goals. Finally, they do everything possible so that the standards they have set can be achieved. It is a form of human personality called perfectionism. According to Flett and Hewitt (2002), perfectionism is the personality trait of individuals who desire not to make mistakes or, in other words, want to be perfect. However, excessive perfectionism is also not good because everything in this world could be better, and neither is a student.

Students with high perfectionism tend to set targets far from their abilities. Because it is far from their abilities, they finally do it in various ways, but what is wrong is when they start committing academic fraud to achieve these targets. It is also not without reason because targets that tend to be unrealistic make them stressed. It causes their involvement in schoolwork to be unhealthy (Choi et al., 2022). That way, they are prone to committing a variety of cheats so that their assignments match their standards.

Attribution Theory

Attribution theory was initially developed by psychologists such as Heider, Jones & Davis, and Kelley through various social experiments in the 1950s. According to Heider, Jones, and Davis, attribution focuses on the human being because the source of all behavior comes from the human brain itself. However, according to Kelley, the environmental factor must be considered a stimulus provider in attribution. Finally, this difference of opinion gave birth to the initial model of attribution theory that is used today (Martiarini, 2020).

The initial theory of attribution was divided into two major groups: attributing our behavior (attribution to oneself) and attributing the behavior of others (attribution to others). Attribution to oneself is to evaluate ourselves by comparing our attitudes with those of other people, while attribution to others is to explain why someone takes action by considering the causality and responsibility of the perpetrator. (Martiarini, 2020)

Kelley (1967) explains three stages to attributing a behavior. First, observation of an action determines whether there is visible behavior that can be observed. Second, judgment of intention, whether the intended behavior has a specific purpose. Third, making a dispositional attribution depends on whether the behavior raised is of its own free will. Furthermore, Kelley added that to find out whether a behavior is attributed internally or externally, it can be seen regarding the uniqueness of the behavior (distinctiveness), behavioral consistency, and behavioral consensus (Martiarini, 2020).

Internal or dispositional attributions discuss personal factors shaping behavior, such as ability, personality, effort, or character. External or situational attributions include attributions from the surrounding environment, such as norms, other people, and time. A person's behavior also adapts the concept of cause and effect so that behavior can be caused by oneself or others (Savilia & Laily, 2020). Attribution theory can finally assess how a person's behavior in committing academic fraud is seen from internal or external attributions.

Pressure

According to Melati et al. (2018), pressure is defined as a circumstance where an individual is required to be able to do something. The pressure students receive can be the pressure of their scholarships being withdrawn if they obtain poor grades and are marginalized by their groups due to their failure to fulfill the minimum academic standard (Burke & Sanney, 2018). Therefore, according to Muhsin et al. (2018), pressure is the most dominant element in academic fraud committed by students (Savilia & Laily, 2020).

Opportunity

According to Albrecht (2003), opportunity is when someone believes they have a combination of circumstances and conditions that allow them to commit fraud, and the fraud has not been detected. Opportunity is also an element that causes academic fraud (Melati et al., 2018). Several indicators are used to measure the opportunities students use to commit fraud. These indicators include teachers not checking for plagiarism, not changing exam questions for different study groups, and students in an environment where cheating is rife, but teachers must take firm action (Savilia & Laily, 2020).

Rationalization

According to Melati et al. (2018), rationalization is an action to justify behavior carried out logically even though the behavior is wrong (Savilia & Laily, 2020). Rationalization refers to justifying behavior by saying immoral behavior differs from rule-breaking behavior (Sintiani et al., 2018). As a

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result, cheaters will always look for reasons to justify their actions. Students make rationalization their shield to commit fraud. Students think that the cheating they do does not harm anyone. Students also rationalize academic fraud to reduce the psychological discomfort between cheating and moral values (Savilia & Laily, 2020).

Perfectionism

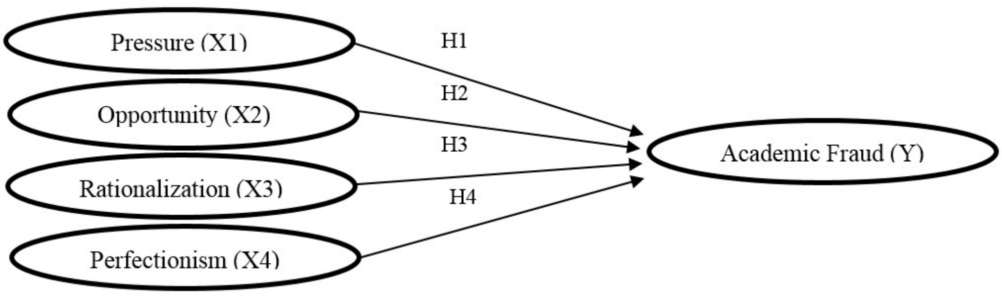
According to Flett and Hewitt (2002), perfectionism is the desire not to make mistakes (Basaria et al., 2021). Meanwhile, according to Lasaril et al. (2019), perfectionism is the desire for perfection and high personal standards, overly critical self-assessment, and worry about evaluating others (Leha et al., 2022). People who have perfectionism are referred to as perfectionists. Burns (1980) and Flett and Hewitt (2002) explain that perfectionists depend on distant targets and strict standards provided by themselves and choose their values according to these targets. Students can also be perfectionists. Perfectionist students tend to be more conscientious, responsible, and fearful of failure. Their expectations are always high, so they feel uncomfortable if they fail (Karaman et al., 2020).

Academic Fraud

Academic fraud is behavior that reflects dishonesty to obtain academic achievement (Sososutiksno, 2023). Academic fraud is also defined as dishonest actions that violate ethics in the academic sphere, are carried out by students, and harm other parties (Nurhidayah & Ridwan, 2022). So, any fraud that occurs in the academic environment can be categorized as academic fraud. Academic fraud is divided into five categories (Fróes & da Silva, 2021), namely:

1. Cheating is a person's behavior when deliberately using subject matter and related information or asking others to do assignments or exams.
2. Plagiarism is a person's behavior of utilizing and recognizing other people's work as their own.
3. Fabrication is a person's behavior in misusing information and making the information untrue.
4. Facilitation, a person's behavior when helping to assist others, violates the rules or code of academic integrity.
5. Self-plagiarism is used as productivism; the author benefits again by recognizing something that was already communicated. Similarity in research is linked to productivism.

To facilitate the analysis process and support the research results, the framework in this study is described as follows:



The Effect of Pressure on Academic Fraud

According to Melati et al. (2018), pressure is defined as a circumstance where an individual is required to be able to do something. In several studies, such as (Sintiani et al., 2018) and (Juniariani & Pradnyanitasari, 2019), it is mentioned that pressure in the academic world can be in the form of having to graduate on time due to insufficient study time and affect academic fraud. So, based on this statement, the researcher proposes a hypothesis, namely:

H_1: Pressure affects academic fraud among accounting students in Surabaya

The Effect of Opportunity on Academic Fraud

The existence of an opportunity causes students to commit academic fraud easily. The most common opportunity is due to a need for internal control. This explanation is supported by several studies, such as research (Nurhidayah & Ridwan, 2022), which states that students tend to take the opportunity to group with bright students to make it easier to commit fraud. Hence, the opportunity has a significant effect on academic fraud. So, based on this statement, the researcher proposes a hypothesis, namely:

H_2: Opportunity affects academic fraud among accounting students in Surabaya.

The Effect of Rationalization on Academic Fraud

According to Melati et al. (2018), rationalization is an act to justify behavior carried out logically even though the behavior is wrong (Savilia & Laily, 2020). With rationalization, students make it a shield against committing academic fraud. This explanation is supported by several studies, such as research (Nurhidayah & Ridwan, 2022), that rationalization positively influences academic fraud, as evidenced by the justification of fraudulent behavior during exams because it is considered a habit and a tradition. So, based on this statement, the researcher proposes a hypothesis, namely:

H_3: Rationalization affects academic fraud among accounting students in Surabaya

The Effect of Perfectionism on Academic Fraud

According to Flett and Hewitt (2002), perfectionism is the desire not to make mistakes (Basaria et al., 2021). A student with perfectionism can potentially commit academic fraud due to wanting to be perfect in carrying out academic tasks. Coupled with students' various burdens, this adds to their pressure to be perfect. If they are classified as maladaptive perfectionists, they are more likely to commit

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academic fraud. To be perfect, they are willing to do various things so that the high standards they set can be achieved. So, based on this statement, the researcher proposes a hypothesis, namely:

H_4: Perfectionism affects academic fraud among accounting students in Surabaya

METHOD

This research uses quantitative methods as the type of research by using SPSS Version 25 as the analysis program. The object of this research is academic fraud using the independent variables of pressure, opportunity, rationalization, perfectionism, and self-efficacy. The population of this study was made of S-1 accounting students in Surabaya by taking samples at three state universities in Surabaya. This study's data type is primary data, with a questionnaire as the research instrument. The data will be analyzed using multiple regression analysis with details of data quality tests, classical assumption tests, and hypothesis testing.

RESULTS AND DISCUSSION

The results of this study include a data quality test, a classical assumption test, and hypothesis testing. The data quality test is carried out to test the feasibility of the data, which will later be processed using analytical tools to test the hypothesis. There are two tests in the data quality test: validity and reliability. The results of the validity test in this study found that each item can be valid because the calculated r value of each item is greater than the r table (0.202). Reliability test results show that the pressure variable is worth r alpha 0.675 (high reliability), the opportunity variable is worth r alpha 0.586 (medium reliability), the rationalization variable is worth r alpha 0.869 (very high reliability), the perfectionism variable is worth r alpha 0.739 (very high reliability), and the academic fraud variable is worth r alpha index worth 0.854 (very high reliability) (Sugiyono, 2017:184).

The classic assumption test is carried out to determine the condition of the data in the study. The classic assumption test is also carried out before conducting hypothesis testing with multiple linear analyses. The classic assumption tests used in this study are normality, heteroscedasticity, and multicollinearity tests. The normality test tests whether the residual variable regression model has a normal distribution. The following are the results of this study's normality test:

Table 1 The Normality Test Result

Description	Sig.	Terms	Conclusion
K-S	0,153	> 0,05	Normal

Source: Data processed by researcher (2023)

The heteroscedasticity test aims to test whether there is an inequality in the variance of the residuals for an observation. The heteroscedasticity test in this study is the Glejser test with a significance requirement > 0.05. Based on the research results, the variables in this study did not exhibit heteroscedasticity, with the following details:

Table 2 The Heteroscedasticity Test Result

No.	Variable	T Statistic	Sig.
1.	Pressure (X_1)	-0,183	0,855
2.	Opportunity (X_2)	-1,070	0,288
3.	Rationalization (X_3)	1,854	0,067
4.	Perfectionism (X_4)	0,880	0,381

Source: Data processed by researcher (2023)

The multicollinearity test tests whether the regression model finds a correlation between independent variables. The criteria for this test are that if the VIF value is < 10 or the tolerance value is > 0.01, it is stated that there is no multicollinearity. Based on the test results in this study, it is known that between variables, there is no multicollinearity with the following details:

Table 3 The Multicollinearity Test Result

Variable Independent	Collinearity Statistic	
	tolerance	VIF
Pressure (X_1)	0,674	1,484
Opportunity (X_2)	0,655	1,527
Rationalization (X_3)	0,688	1,453
Perfectionism (X_4)	0,631	1,586

Source: Data processed by researcher (2023)

Hypothesis testing is carried out to test the effect between the independent variable and the dependent variable. Using multiple linear regression analysis, hypothesis testing in multiple linear analysis is carried out in three stages: the coefficient of determination (R2) test, the F test, and the t-test. The following are the results of the calculation:

Table 4 The Multiple Linear Regression Analysis Test Result

No.	Variable Independent	Unstandardized Coefficients
		B
	Constanta (D)	11,956
1.	Pressure (X_1)	0,082
2.	Opportunity (X_2)	0,135
3.	Rationalization (X_3)	0,546
4.	Perfectionism (X_4)	-0,085

Source: Data processed by researcher (2023)

Based on the results in Table, the following calculation is obtained:

$$Y = 11.956 + 0.082X_1 + 0.135X_2 + 0.546X_3 - 0.085X_4 - 0.156X_5$$

Based on the above equation, several conclusions can be drawn, as follows:

1. The constant of 11.956 reflects that if pressure (X_1), opportunity (X_2), rationalization (X_3), and perfectionism (X_4) are constant, then the measurement of intention to commit academic fraud is 11.956.
2. The pressure coefficient (X_1) of 0.082 reflects that if the pressure variable is increased, the tendency to commit academic fraud will increase by 0.082.
3. The opportunity coefficient (X_2) of 0.135 reflects that if the opportunity variable is increased, the tendency to commit academic fraud will increase by 0.135.

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4. The rationalization coefficient (X_3) of 0.546 reflects that if the rationalization variable is increased, the tendency to commit academic fraud will increase by 0.546.
5. The perfectionism coefficient (X_4) of -0.085 reflects that if the perfectionism variable increases, the tendency to commit academic fraud will decrease by -0.085.

The coefficient of determination (R^2) test tests how much the dependent variable affects the independent variable. The R^2 value is between 0 and 1, which means that if the R2 value is small (close to zero), then the ability of the independent variable to explain the dependent variable is minimal, and vice versa. The following are the results of this research on the coefficient of determination test:

Table 5 The Coefficient Determination Test Result

Model	R	R Square	Adjusted R Square	Std. error of the estimate
1	0,678	0,459	0,428	4,45320

Source: Data processed by researcher (2023)

The F test is conducted to test whether the independent variables can affect the dependent variable simultaneously (simultaneously) (Ghozali, 2018: 98). According to Ghozali (2016), if F < 0.05, then the independent variable simultaneously affects the dependent variable and vice versa. The following are the F test results from this study:

Table 6 The F Test Result

Dependent Variable	F Statistic	Sig.
Academic Fraud (Y)	14,772	0,000

Source: Data processed by researcher (2023)

The t-test is used to test how much influence the independent variable partially has on the dependent variable (Ghozali, 2018: 98). According to Ghozali (2016), decision-making is done by looking at the significance value in the coefficients table with a significance level of < 0.05, and then the independent variable partially affects the dependent variable. The following are the results of this study's t-test:

Table 7 The t-Test Result

No.	Variable	T Statistic	Sig.	Hasil
1.	Pressure (X1)	0,633	0,528	Rejected
2.	Opportunity (X2)	1,184	0,240	Rejected
3..	Rationalization (X3)	6,018	0,000	Accepted
4.	Perfectionism (X4)	-0,781	0,437	Rejected

Source: Data processed by researcher (2023)

The Role of Pressure in Improving Academic Fraud

Partial testing of the effect of pressure (X_1) on academic fraud (Y) resulted in a t-statistic of 0.633 and a significance of 0.528. It means that H_1 is rejected, so pressure does not significantly affect academic fraud committed by accounting students. The results of this study are in line with the results of research conducted by (Hariri et al., 2018), (Nurhidayah & Ridwan, 2022), (Darmayanti et al., 2020), (Febrina et al., 2023). It means that this research contradicts the fraud triangle theory as well as research from (Savilia & Laily, 2020), (Sintiani et al., 2018), and (Siswanto et al., 2023) that pressure is one of the factors for fraudulent behavior. Students feel that families do not put high pressure on academic grades. Competition for grades in class is also considered not to be tight so that it does not cause competition between students. The division of time between studying and other activities is also felt to be well managed so as not to cause stress. Therefore, students have not felt pressure to explain their reasons for committing academic fraud. Finally, attribution theory states that humans do something based on internal and external factors, where the pressure from the family environment and friends does not force them to commit academic fraud, and from within themselves, they do not have to be the best in lectures (Savilia & Laily, 2020).

The Role of Opportunity in Improving Academic Fraud

Partial testing of the effect of opportunity (X_2) on academic fraud (Y) resulted in a t-statistic of 1.184 and a significance of 0.240. It means that H_2 is rejected, so opportunities do not significantly affect academic fraud committed by accounting students. The results of this study are also in line with the results of research conducted by (Zamzam et al., 2017), (Fadersair & Subagyo, 2019), (Billy et al., 2019), and (Ningrum & Maria, 2022). It means that this research contradicts the fraud triangle theory (Savilia & Laily, 2020), (Juniariani & Pradnyanitasari, 2019), and (Nurhidayah & Ridwan, 2022) that opportunity is one of the factors for fraudulent behavior. It can be seen that students feel that even though lecturers strictly supervise exams and provide different types of questions to provide punishment for cheaters, this does not make them dare to commit academic fraud. It is supported by the ethical attitudes students possess, one of which is religiosity. According to research (Tonasa et al., 2022) and (Ridhayana et al., 2018), students who have a high level of religiosity tend not to commit academic fraud because of their understanding of their religious teachings that academic fraud is not correct. It aligns with the attribution theory that a person's behavior can be formed from character and norms, which here are religious norms.

The Role of Rationalization in Improving Academic Fraud

Partial testing of the effect of rationalization (X_3) on academic fraud (Y) resulted in a t-statistic of 6.018 and a significance of 0.000. It means that H_3 is accepted, so rationalization significantly affects academic fraud committed by accounting students. The results of this study are in line with the results of research from (Savilia & Laily, 2020), (Sintiani et al., 2018), (Arjuni et al., 2022), (Anindya et al., 2023), and (Siswanto et al., 2023) which state that rationalization affects academic fraud. Finally, this research aligns with the fraud triangle theory that rationalization can be one of the human factors in committing fraud, at the percentage of respondents' answers. In that case, there are still students who choose to cooperate during exams as a form of solidarity and feel that academic fraud is typical because there are still many people who do it. It means that this rationalization is still one of the reasons they

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commit academic fraud. The justification for academic fraud behavior to cooperate during exams should not be taken lightly because later, more and more people will have this mindset. Over time, it will be accepted by society because it is considered a regular thing. Attribution theory also states that environmental factors have a significant influence as a stimulus for a person's behavior (Martiarini, 2020). Therefore, rationalization should only be rooted in some students' mindsets so that other students are not exposed to this stimulus.

The Role of Perfectionism in Improving Performance

Partial testing of the effect of perfectionism (X_4) on academic fraud (Y) resulted in a t-statistic of -0.781 and a significance of 0.437. It means that H_4 is rejected, so perfectionism has no significant effect on academic fraud committed by accounting students. Based on the respondents' answers, accounting students' perfectionism is relatively high. However, they prefer to disagree with academic fraud based on the number of majority answers on the academic fraud variable.

The results of this study show different results from research (Lusiane & Garvin, 2018) that perfectionism contributes to academic fraud and has a positive relationship direction. In contrast to the results of this study, the statistical t-test produced a value of -0.781, which means that the direction of the relationship between perfectionism and academic fraud is negative. Thus, it can be taken that high perfectionism can also be a factor in students' reluctance to commit academic fraud. The perfectionism possessed by accounting students tends to be in a positive direction, which is undoubtedly very good for students so that they strive to be better and can provide better benefits for themselves or those around them.

CONCLUSION

Based on the study's results, it can be concluded that pressure, opportunity, perfectionism, and self-efficacy do not significantly affect academic fraud. So, archers believe that accounting students in Surabaya City State Universities already have good attitudes and characters; these factors do not cause them to commit fraud during their studies, although, of course, in doing so, they must experience many difficulties and obstacles to be able to achieve a bachelor's degree. Finally, this attitude must remain firm until graduation because, as the nation's next generation, an honest attitude is critical to the future. Indonesia can have an honest generation, especially Bachelor of Accounting graduates who work in vital parts of companies or institutions.

The results of this study also indicate that rationalization influences academic fraud committed by accounting students. Finally, it is hoped that the mindset of justifying fraud based on any reason will be eradicated. If this mindset continues to mushroom, other people will be stimulated to believe that academic fraud is allowed when, in fact, any reason does not justify someone cheating. Therefore, it plays a significant role for families and lecturers to give direction to their children so they can behave honestly and not be afraid of all the results they get.

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