



Accounting Students' Academic Fraud: Empirical Evidence from Indonesia

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Abstract: The high rates of academic fraud in many countries make this research important to be conducted. This research aimed at investigating the factors which influenced accounting students' academic fraud as seen from fraud triangle theory and 220 accounting students were randomly sampled to be its samples. The data were collected using a questionnaire distributed either in person to the respondents or using a google form. The data were analyzed using multiple regression. The research results indicated that fraud triangle (pressure, opportunity, rationalization) and academic entitlement had a significant influence on accounting students' academic fraud. This means lecturers could minimize academic fraud among their students by reducing pressure, opportunity and rationalization as well as academic entitlement.

Keywords: Academic fraud, Accounting Students, Fraud triangle

INTRODUCTION

Academic fraud has been massively studied by previous researchers, yet it remains an interesting topic for research due to the high rate of academic frauds occurring at universities in many countries. Ahmed's (2018) research provides an empirical evidence of academic fraud in one of universities in Middle East where 65% students misconducted using electronic media and 80% of the students were also found committing academic fraud at Cyber University of South Korea. One of the misconducts was by asking answers to students previously taking the same course. Academic fraud was also committed by nursing students in Malaysia not only while doing their tests, but also during their apprenticeship (Abusafia *et al.*, 2018).

The behaviors which can be classified as academic fraud include plagiarism, giving help to others to misconduct, and cheating. Bujaki, *et al.* (2019) explain that academic frauds are the action or behavior practiced to benefit oneself in improper ways. In addition, Burke & Sanney (2018) reveal that behaviors falling into academic frauds include acknowledging other's works as one's own, facilitating other students to commit academic frauds and general wrongdoings committed in an unjustifiable manner.

It is believed that the existence of academic fraud is driven by certain factors, such as pressure, opportunity, rationalization and academic entitlement (Burke & Sanney, 2018; Costley, 2019; Abusafia *et al.*, 2018; Krou *et al.*, 2019; Stiles, *et al.*, 2017). Pressure, opportunity and rationalization are known as fraud triangle. Burke & Sanney (2018) suggest that fraud triangle may occur in academic realm. These three elements can be the cause for students to commit academic frauds. In the pressure, students feel pressured

by certain score standards. Then, the opportunity makes students commit the academic fraud, due to the lack of supervision from the relevant parties. Meanwhile, in the rationalization element, students will give excuses for the fraudulent behavior they have done. Moreover, the presence of academic entitlement within themselves becomes the factor for millennial students to commit academic fraud (Stiles, *et al.*, 2017).

Pressure becomes the first element in fraud triangle theory. The pressure that drives students to commit fraud can be from anywhere. The pressure from within themselves to obtain good grades becomes the factor for students to commit academic fraud (Singh & Thambusamy, 2016; Peterson, 2019). Costley (2019) states that the main reason why students commit academic fraud is the pressure from the workload they have to assume. Meanwhile, Saana, *et al.* (2016) finds that the main factor why students commit academic fraud is pressure to obtain high grades, high assignment and test loads, and the pressure to make their parents happy. However, there are also studies that do not support the opinion that pressure can influence academic fraud, i.e. Artani (2018) and Sasongko *et al.* (2019) who suggest that the element of pressure do not influence academic fraud behavior due to the low level of competition to obtain high grades.

The second element of fraud triangle theory is opportunity. Opportunity can also be a factor for students to commit academic frauds. Furthermore, Artani (2018) and Ahmed (2018) suggest that opportunity has an influence on academic frauds. This opportunity to commit academic frauds emerges due to the low supervision paid to students. It is also due to the lack of disciplinary action to fraud behavior which will eventually give a deterrent effect to the culprit (Yendrawati & Akbar, 2019; Sasongko *et al.*, 2019). Catacutan's (2019) explained that students commit frauds due to the weak institutional factor in checking for academic fraud. Nevertheless, Melati, *et al.* (2018) explain that opportunity has no influence on academic frauds. This is because the supervision paid is inadequate, leading many students to get caught red handed while committing the fraud. Furthermore, opportunity has no influence on academic frauds since despite the fact that supervision is disseminated, academic frauds are still done (Santoso & Cahaya, 2019).

In addition to pressure and opportunity, rationalization also becomes the trigger for students to commit academic fraud. Value rationalization is more oriented as a academic fraud factor, rather than a rationalization instrument (Krou, *et al.*, 2019). Singh & Thambusamy, (2016) suggest that students have understood that academic frauds are wrong, yet they still do that for various reasons. Also, students commit frauds since they see their peers doing the frauds (Meiseberg, *et al.*, 2017). Eriksson & Mcgee (2015), state that students rationalize or justify academic fraud behaviors for some reasons such as lack of time needed and fear of failing. However, this contradict some other studies, where Sasongko *et al.*, (2019) reveal that rationalization has no influence on academic frauds since students understand that academic fraud behavior is wrong. In addition, rationalization has no influence on academic fraud due to the strong pressure and opportunity (Yendrawati & Akbar, 2019).

Aside from the three fraud triangle elements, academic entitlement can be the cause for students to commit academic frauds. Academic entitlement becomes the factor which drives millennial students to commit academic frauds (Stiles *et al.*, 2017). Students with high academic entitlement are more likely to be pressured to obtain good grades to make their parents happy and they wish that they will be appreciated with some money or prize for getting good grades. This perception could encourage students to commit academic frauds (Luckett *et al.*, 2017). Academic entitlement includes not only the sense of right in academic field, rather it can also be associated with problematic behaviors such as frauds (Reysen, *et al.*, 2017). In Sohr-preston & Boswell's (2015) study, it is revealed that academic fraud is one factor of academic entitlement. However, this is different from the result in Elias's (2017) research, which finds that academic entitlement does not influence academic fraud behavior.

Previous studies have immeasurably studied academic fraud, yet Costley (2019) and Ahmed's (2018) studies investigate only academic fraud without associating it to other variables. Meanwhile, Scott (2017) discusses academic fraud and fraud triangle, yet he does not explore the pressure element, even when this element is a part of fraud triangle. Furthermore, Santoso & Cahaya (2019) and Melati, *et al.* (2018) fail to discover empirical evidences of the correlation between fraud triangle and academic fraud. This research will use different indicators from previous studies and add the academic entitlement variable

as a predictor of academic frauds. The academic entitlement variable in Bertl, et al (2019), Fletcher, et al (2019) and McLellan & Jackson's (2017) studies are not associated with the academic fraud variable.

LITERATURE REVIEW AND HYPOTHESES

Fraud Triangle Theory

The fraud triangle theory is the one explaining the factors causing an individual to commit fraud, as suggested by Donal R. Cress. According to Association of Certified Fraud Examiners (ACFE), the research conducted by Cressy in 1973 found that an individual committed fraud when they had a financial issue they could not solve collectively, and held a believe that the issue could be solved in secret. Also, the fraud culprit was also aware that the fraud was unacceptable, yet they would think that what they had done was reasonable.

The fraud theory was then introduced to the audit realm where it had such components as pressure, opportunity and rationalization. Nevertheless, basically academic fraud is a fraud. According to Burke and Sanney (2018), the components in fraud triangle can also be seen in academic world. The first is pressure in students' grades where they think that they have to achieve a certain grade and these students will not succeed in doing so unless they cheat. Secondly, students are given the opportunity to commit a fraud. Thirdly, students justify whatever excuse they use to commit the fraud. According to Kranacker, *et al.* (2010) the motivations in fraud triangle can be identified with money, ideology, coercion and ego.

Attribution Theory

The attribution theory was pioneered by Heider in 1958 and it was then developed by some experts, including Weiner in 1985. This theory explains the cause why an individual practices certain behaviors. Essentially, this theory distinguishes two types of causal attributions, i.e. internal and external attributions. Internal or disposition attribution is personal factor such as ability, personality, attempts or characters. Meanwhile, external or situational attribution is the attribution from surrounding environment such as surrounding people, norms, or even time. Everything has cause and effect, and this also applies to how an individual behaves. A person's behavior can be caused by themselves or others (Stephens, 2017).

There are some components in attribution theory according to Weiner (1985), they are ability, task difficulty, attempts and luck. These components are used to see the causes why a person commits a behavior or why an event happens. According to Weiner, to figure out the cause behind a person's behavior, three dimensions can be checked up. These dimensions are parts of causal attribution, consisting of locus of control, stability, and controllability. The locus itself is divided into two, internal and external. Internal locus believes that failure or success comes from within oneself and external locus deems that success and failure are influenced by surrounding environment (Chowning & Campbell, 2009). Stability shows whether or not the cause is stable. To what extent the cause can change from time to time. The cause behind a person's behavior can change from time to time or remain for any time depending on where it comes from. Meanwhile, controllability shows to what extent a cause can be controlled or not. Controllability has two types, controlled and uncontrolled controllability. A controllable cause is the one where oneself can control the causal cause of an event. Finally, uncontrolled controllability is a causal cause of an event which cannot be controlled by oneself, rather it is controlled by others or surrounding environment (Stephens, 2017)

Pressure

Singleton, *et al.* (2010: 45) suggest that pressure refers to something happening in one's life which makes them stressed and eventually gives birth to the motivation to do the fraud. Usually, the pressure which leads to motivation to commit fraud revolves around financial pressure. However, other motivations can also make an individual stressed and commit frauds. 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 received by students can be the pressure of their scholarship being withdrawn if they obtain poor grades and marginalized by their groups due to their failure of fulfilling the minimum academic standard (Burke & Sanney, 2018). This pressure is the most dominant element in the academic frauds committed by students (Muhsin et al, 2018). Depressed students are more likely to commit fraud than those who have no pressure in their learning. Every student surely has the pressure to obtain good grades (Peterson, 2019). The main reason for students to commit academic frauds lies in the pressure of workload they have to assume (Costle 2018). The large amount of assignments which are frequently assigned at the same time when they have to take tests makes students stressed and commit academic fraud to lessen the loads they have to assume.

Opportunity

The second element of fraud triangle is opportunity. The main factor of opportunity is the given internal control (Singleton et al, 2010). The level of internal control may give the opportunity to commit frauds. Opportunity emerges due to the weak internal control to prevent and detect frauds (Karyono, 2013). In addition, frauds can also occur because of the weak sanction and inability to assess quality. Academic frauds are done when there is an opportunity, where students think that they are under a circumstance which allows them to commit academic frauds (Melati *et al.*, 2018).

In Becker et al (2006), some items are used to measure the opportunity used by students to commit frauds. These indicators include: teachers do not check for any possible plagiarism; teachers do not change the form of assignment test or assignment given to different groups of students; students are in an environment where many other students commit frauds and teachers do not prevent frauds from happening.

Rationalization

Students commit frauds for many reasons to make what they have done justifiable. People rationalize the frauds to make them less guilty. Cheats are usually done to deceive others, yet rationalization will involve the cheaters to lie to themselves and justify what they have done (Alberth, 2012). Rationalization is defined as an action to justify the behavior done in a logical way, even if the behavior is wrong (Melati et al, 2018). Rationalization becomes the reason why students commit right frauds as a strong reason and matching the students' perspective. When students commit academic frauds, they will have the ability to rationalize for many reasons (Jennifer, 2019). Students will think that what they have done does not harm anyone and that is how they rationalize their academic frauds. Students make justification or rationalization to academic frauds to lessen the psychological inconvenience between the frauds and moral values (Hendy & Montargot, 2019).

Academic Entitlement

Bertl, et al, (2019) suggest that entitlement is a self-concept to obtain something more than others. In education, academic entitlement is defined as the tendency to believe that students are entitled to get good grades regardless their ability and the teaching and learning they get (Stiles *et al.*, 2017). Turner & McCormick (2017) explain that academic entitlement is a student's attitude to expect good academic results with no personal attempts. In addition, students' expectation to have good, fair and acceptable behavior from lecturers is the conceptualization of academic entitlement (McLellan & Jackson, 2017). According to Fletcher *et al.*, (2019), academic entitlement is caused by overparenting to students at a high level of perfectionism. This makes students hold high expectation of the results they will achieve later. In turn, this leads students to take whatever means to make their desired expectations come true, even if the means are improper. Examples of academic entitlement are when students ask their lecturers to give them good grades or when students think they are entitled to receive a certain service since they have paid the tuition fee (McLellan & Jackson, 2017).

Academic fraud

Karyono (2013) defines frauds as defiant and unlawful acts or the act of providing false description to others for a certain purpose. Frauds are done to obtain benefits for either oneself or a group by doing improper acts which harm others. Frauds could occur in various fields related to finance. They could also occur in academic field. Academic frauds emerge in many levels of education, including higher education institutions. Students commit frauds using numerous ways, including receiving answers from classmates who take tests at different times, cooperating during tests, and receiving leak of questions from their senior (Costley, 2019). Academic frauds include plagiarism or imitating other's works, fabrication or falsifying information, facilitating or helping fellow students to commit fraud, and general wrongdoings (Burkey & Sanney, 2018).

Academic frauds do not occur spontaneously rather they emerge thanks to some factors which trigger students to commit academic frauds. According to Sagoro (2013), some forms of academic frauds such as students prepare small notes for tests or quizzes, using notes/cheat sheet during tests or examinations, copying answers during tests, using dishonest method to figure out what are to be tested, copying others' answers without telling them, helping others to cheat, acknowledging others' works as their own (plagiarizing), falsifying references, cooperating with teachers to finish assignments and copying some sentences (including from the internet) without incorporating the source into the references (plagiarism).

Influence of Pressure on Accounting Students' Academic Frauds

The fraud triangle theory suggests that the frauds committed by individual are encouraged by the pressure they receive. Pressure is a circumstance where a person wishes to achieve a goal, yet they are limited by their inability and eventually they commit a fraud (Albertch, 2012). The pressure received by students can also come from their internal factors such as lack of self-confidence and external factor like economic pressure, the pressure to obtain high grade and graduation timeliness. The motivation to commit frauds usually revolves around some financial pressures, yet other motivations can also lead someone to be pressured and then commit frauds (Singleton *et al.*, 2010:45). The great pressure could make students stressed hence it gives birth to their motivation to commit academic frauds. Pressure makes students urged to commit academic frauds.

The influence of pressure on academic frauds can also be seen in Mustikarini, *et al.*, (2017) who show that pressure has a positive and significant effect on academic frauds. The pressures between male and female students are different. Male students are more pressured than their female counterparts when they receive pressure from their parents to obtain good GPA (Quraishi & Aziz, 2017). The pressure to fulfill the grade standards while having many assignments given to them can also lead students to commit academic frauds (Minarcik & Bridges, 2015; Costley, 2019). This is because good grades and timely graduation have been the goals for most students. This makes them a pressure for students. Furthermore, Peterson (2019) and Saana *et al.*, (2016) reveal that students will surely have pressures to obtain good grades, to finish massive assignment and task loads, and to make their parents proud. The high standards students need to achieve make them feel pressured and eventually commit academic frauds (Tonasa & Setyorini, 2019). It can be concluded that the greater the pressure they receive, the more likely for a person to commit academic frauds. Therefore, hypothesis proposed is as follows.

H₁: Pressure has a significant influence on accounting education students' academic frauds.

Influence of Opportunity on Accounting Students' Academic Frauds

Opportunity becomes the next element in fraud triangle theory. Opportunity is a circumstance or situation which allows a person to cheat with no detection made for that behavior. The opportunity given will make a person freer to commit frauds (Albertch, 2012). Students have this opportunity due to the lack of supervision given, placing students under a condition which enable them to commit academic frauds. Based on fraud triangle theory, frauds are supported by the opportunity owned to commit it. Internal supervision from either lecturers or faculty should determine the measures to minimize the opportunity to commit academic frauds. The higher the opportunity given, the higher the rate of fraud to occur.

The opportunity element in fraud triangle shows that opportunity has some effect and serves as a strong reason for students to commit academic frauds (Artani, 2018; Sasongko, *et al.*, 2019; Huang *et al.*, 2015). Low supervision and technology development as a form of opportunity has an influence on plagiarism as a form of academic frauds (Yendrawati & Akbar, 2019). Also, during tests students can choose their own seats. This gives them a great opportunity to commit academic frauds (Sasongko, *et al.*, 2019). Students will choose a seat which could not be reached by supervision and allow them to commit academic frauds freely. Ahmed (2018) also finds that when supervision given to students is low, there will be an opportunity to commit academic frauds. Students commit academic frauds during a test since it is administered in a big hall, preventing supervisors from reaching all parts of it. This creates a condition which allow them to commit academic frauds (Abusafia *et al.*, 2018). Moreover, Catacutan's (2019) study finds that students commit frauds due to weak institutional factor in checking for academic frauds. However, the study above is different from Santoso & Cahaya (2019) who find that opportunity has no influence on academic frauds. Despite the dissemination given regarding the supervision, students still commit academic frauds. Additionally, when the supervision given is good enough, many students are caught red handed for frauds (Melati *et al.*, 2018). Thus, the greater the opportunity available, the more likely for a person to commit academic frauds. Based on the explanation above, the hypothesis proposed is as follows.

H₂: Opportunity has a significant influence on accounting education students' academic frauds

Influence of Rationalization on Accounting Students' Academic Frauds

Rationalization is the justification made by students to make them less guilty while committing academic frauds. The fraud triangle theory explains that the fraud culprit will justify what they have done. The lower the rationalization made, the lower the academic frauds they commit. Students can justify the academic frauds they commit to maintain their self-image using rationalization. Therefore, rationalization serves as a reason to not follow the applicable standards of ethics or norms (Burke & Sanney, 2018). An individual will rationalize their dishonest acts to prevent themselves from feeling guilty (Albert, 2012). Also, another excuse students frequently use to rationalize their academic frauds is that they think that their frauds harm no one (Jennifer, 2019).

Becker, *et al* (2006) study reveals that rationalization has an influence on academic frauds in students. Rationalization can be divided into two, namely value and instrument rationalizations. Students committing frauds will be more dominant towards value rationalization than instrument rationalization (Krou *et al.*, 2019). Students have understood that academic frauds are wrong, yet they still do that for many excuses (Singh & Thambusamy, 2016). In addition, students commit frauds since they observe the behavior of their peers who also commit frauds (Meiseberg *et al.*, 2017). Eriksson & Mcgee (2015) suggest that students rationalize or justify their academic frauds with some excuses such as the limited time needed, being afraid of failure to pass. Moreover, Melati, *et al.* (2018) research shows that rationalization has an influence on academic frauds. This is shown by students who have thought that frauds are something reasonable. Students will rationalize their academic frauds with excuses they think acceptable, despite the fact that no matter what forms they may in, frauds are still wrong (Scott, 2017). However, this is different from Yendrawati & Akbar's (2019) which finds that strong pressure and opportunity make rationalization has no effect on academic frauds. Also, when students understand that

academic frauds are wrong, this makes rationalization has no effect on academic frauds (Sasongko *et al.*, 2019). Thus, the greater a person's ability to rationalize something, the more likely for them to commit academic frauds. Based on the explanation above, the following hypothesis is proposed.

H₃: Rationalization has a significant influence on accounting education students' academic frauds.

Influence of Academic Entitlement on Accounting Students' Academic Frauds

Academic entitlement is an attitude where students think they are entitled to obtain what they expect in academic field. In education, academic entitlement is defined by Stiles, et al, (2017) as a tendency to believe that students are entitled to get good grades regardless their ability and the teaching and learning they receive. Students with high academic entitlement will expect that good grades will be given in their classes. This matches the attribution theory's causal dimension which serves as a perspective of academic entitlement. The external locus of control dimension has something to do with academic entitlement. In Chowning & Campbell (2009), it is suggested that external locus of control is the key of academic entitlement. The perceived academic entitlement owned by students assume that the grade they receive come from others, i.e. the lecturer. This leads to their low motivation to learn since they have thought that what they will obtain comes only from the lecturer. When the grades given do not go with what they wish, students will commit frauds to fulfill the academic entitlement. Students commit frauds since they are reluctant to make some attempts to get grades using their own ability. Also, students go mental when they do not get the good grades they expect from their lecturers. Hence, to achieve this expectation, students commit academic frauds. This matches Weiner's attribution theory which combines achievement motivation and emotion.

Stiles *et al.*, (2017) reveal that academic entitlement becomes a predictor for millennial students to commit academic frauds. Students with high academic entitlement are more likely to commit academic frauds to obtain good grades and they wish to be appreciated with money or prizes for their good grades. This perception drives students to commit academic frauds (Lockett *et al.*, 2017). Academic entitlement includes not only a sense of right in academic field, rather it can also be associated with problematic behaviors such as frauds (Reysen *et al.*, 2017). Meanwhile, Sohr-preston & Boswell (2015) use academic fraud as an independent variable, and their research finds that there is a correlation between academic frauds and academic entitlement. The research finding above is different from Elias (2017) who suggests that academic entitlement has no influence on academic frauds. Thus, it could be concluded that the higher the academic entitlement owned, the more likely for students to commit academic frauds. Based on the explanation above, therefore, the following hypothesis is proposed.

H₄: Academic entitlement has a significant influence on academic frauds in accounting education students.

METHODS

The approach used in this research was quantitative one and this was explanatory research. There were 220 accounting students were used as this research's samples. The data were collected using questionnaires which were distributed both in person and using a google form. Pressure was a situation or circumstance which urges a person of something, and this urge will lead to frauds. This variable was measured using indicators adopted from Albert, et al. (2012) and Becker et al (2006). Opportunity was defined as a situation which supported students to commit academic frauds. This opportunity variable was also measured using indicators from Albert, et al., (2012) and Becker et al (2006). Meanwhile, rationalization was a condition where an individual would justify what they had done. Again, this rationalization variable was also measured using indicators adopted from Albert, et al., (2012) and Becker et al (2006). Finally, a person's attitude to believe that students were entitled to obtain good grades or prizes, by setting aside the knowledge and ability the students owned, was known as academic entitlement.

This academic entitlement variable was measured using indicators adopted from Chowning & Champell (2009). Academic frauds were the activities to benefit one-self using dishonest method which harmed others in academic field. Academic frauds were measured in this research using indicators from Sagoro (2013), Becker et al (2006), and Musthapa & Ali (2018). The data were analyzed using multiple linear regression analysis.

RESULTS

Respondent Identity by Sex

The respondent identity by sex was detailed in the following table.

Table 1. Respondent identity by sex

Sex	Frequency	Percentage
Male	44	20%
Female	176	80%
Total	220	100%

Based on the table 1, it was found that most respondents were female at 80%.

Respondent Identity by Class of Year

Respondent identity by class of year was shown in the following table.

Table 2. Respondent identity by class of year

Class of Year	Frequency	Percentage
2016	45	20.5%
2017	57	25.9%
2018	62	28.1%
2019	56	25.5%
Total	220	100%

Based on table 2, most respondents were from class of 2018 at 28.1%.

Hypothesis Testing

The result of hypothesis testing could be seen in the following table.

Table 3. Hypothesis Testing

Variable	Unstandarrdized Coefficients		Standardized Coefisients	t	Sig.
	B	Std. Error	Beta		
(constant)	2.304	3.088		0.746	0.456
Pressure	0.323	0.071	0.279	4.539	0.000
Opportunity	0.307	0.099	0.195	3.096	0.002
Rationalization	0.273	0.077	0.215	3.556	0.000
Academic Entitlement	0.257	0.086	0.171	2.997	0.003

Based on table 3, it could be seen that all variables have a sig value < 0.05, meaning that pressure, opportunity, rationalization and academic entitlement had significant influences on academic frauds.

DISCUSSION

Influence of Pressure on Academic Frauds

The research showed that pressure had a positive and significant effect on academic frauds. This indicated that the greater the pressure received, the greater the frauds committed by students would be. On the contrary, when the pressure received by students was low, the academic frauds they committed were also low. The pressure received put a person under a circumstance where they felt forced and urged to achieve the previously set grades, even if it required them to commit academic fraud. Pressure was defined as a condition under which a person was required to be able to do something (Melati *et al.*, 2018). Pressure referred to something which happened in someone's life which made them stressed and eventually gave birth to their motivation to commit frauds (Singleton *et al.*, 2010).

The result of hypothesis testing indicated that pressure in this research became the dominant variable in influencing academic frauds. This meant that students committing academic frauds in this research were mostly influenced by pressure. Hence, this research gave empirical evidence that pressure could be a factor which led students to commit academic frauds. According to Karyono (2013), frauds could emerge due to financial pressure, bad habit, environment pressure, and other pressures. Finance became a pressure for students since high tuition fee could be a burden for parents. For this reason, parents wanted their children to graduate as soon as possible with good grades. In addition, the large amount of assignments made students overwhelmed to finish them. Written and teaching practice assignments also served as burdens in themselves for education students. To lessen these burdens, students then committed academic frauds.

The analysis results showed that pressure in students was medium. This indicated that good grades, great number of assignments, scholarship, tuition fees were not necessarily regarded as pressure, rather students could also turned them into something positive such as motivation. Meanwhile, the factors which might influence the pressure level in an individual were distinguished into two, namely internal and external factors. The internal factor or the factor which came from within oneself included lack of self-confidence and lack of ability. And the external factor or the factor which came beyond oneself included parent or lecturer's demands and students' economic condition. Financial, social and academic issues became the pressures experienced by students (Burke & Sanney, 2018).

The level of pressure in students was influenced by several aspects. The indicator of pressure with high influence in students was lack of self-confidence, leading students to think that they would never achieve the set grades without committing some frauds. This indicated that lack of self-confidence became the pressure with greatest influence on students to commit academic frauds. Lack of self-confidence made students unsure of what they did, be it the in regard to assignments or tests, thus they were more convinced with others' answers and relied heavily on them. Meanwhile, the pressure with lowest influence was students' economic. This meant that students used economic as the pressure with the least influence, as compared to other pressures. Despite being the lowest pressure, economic pressure remained one of the indicators which led students to commit academic frauds. High tuition fees made students wish to finish their study as fast as they could, thus they did whatever means necessary to timely graduate from university, including academic frauds.

The fraud triangle theory explained that pressure became a factor which drove people to commit frauds (Singleton *et al.*, 2010: 45). Initially, this theory was intended for financial field, yet the research results showed that fraud triangle theory could also be used for education realm. The research results also showed that pressure became the dominant variable in influencing academic frauds. These include the pressure to be a teacher who had to master the competences needed to be a good teacher. The fraud triangle elements could be used to understand why students committed academic frauds (Bujaki *et al.*, 2019).

This research result confirmed the previous study conducted by Becker *et al.*, (2006) which found that pressure had a significant effect on academic frauds. In addition, this research also supported Costley's (2019) research who found that the main reason why students committed academic frauds was the pressure in the workload they had to assume. The many assignments and tests they had to finish and

take rendered students unable to focus on one work and in turn led students to commit academic frauds. In addition to the many assignments and tests they had to take, the demand for students to achieve the predetermined grades made students opt to a "shortcut" by committing academic frauds (Peterson, 2019). Quraishi & Aziz (2017) suggested that male students felt more pressured than female students, and received greater pressure from their parents to achieve good GPAs. The high standards they had to achieve made students feel stressed and commit academic frauds (Tonasa & Setyorini, 2019). However, this research result did not support Artani (2018) who found that the level of pressure received by students did not influence their academic frauds. Sasongko *et al.*, (2019) conducted a study to accounting students of Muhammadiyah University of Surakarta and found that pressure had no influence on academic frauds. This was because students had no demand which required them to commit frauds. Also, the low level of competition among fellow students also made the pressure have no influence on academic fraud.

Influence of Opportunity on Academic Frauds

The research result showed that opportunity had a positive and significant influence on academic frauds. This meant that the magnitude of opportunity to commit academic frauds that students had during teaching and learning process could encourage students to commit frauds. The greater the opportunity given, the bigger the academic frauds could be. This was because of the lack of preventive and supervisory measures taken by lecturers or the faculty that opportunity emerged for students to commit frauds. Karyono (2013) stated that opportunity arose due to the weak internal control to prevent and detect frauds. Also, frauds also occurred thanks to weak sanction and inability to check quality.

In this research, the influence of opportunity on academic frauds was ranked third. The influence of opportunity on academic frauds was 19.5%. This research still gave empirical proof that opportunity influenced frauds in students. When there was a situation which supported students to commit frauds, they would use that opportunity. Singleton, *et al.*, (2010) explained that the main factor of opportunity was internal control. When universities had weak or no internal control, this could provide opportunity to commit frauds. An example was when a lecturer gave not too different forms of questions where it could be an opportunity for students to commit frauds. Students who had not taken the test would ask for answers or the questions to allow them to finish them easily. In addition, lack of fraud detector, including plagiarism, gave more space for students to commit frauds without having to think about future risks.

The research result indicated that the opportunity in students was medium. This showed that the available opportunity was sometimes used and not used at another time by students to commit frauds. The level of opportunity in students depended on how the supervision was given by lecturers and the faculty. When the given supervision was weak, students might use it as an opportunity to commit frauds. The existing opportunity gave more freedom for students to commit academic frauds. The right supervision from both the institution and lecturers could minimize this opportunity that students used to commit frauds (Burke & Sanney, 2018).

The indicator of opportunity with highest influence was when lecturers did not modify the forms of tests or assignments given between a class or group and another class or group. This indicated that students mostly exploited the opportunity when lecturers did not modify the forms of questions they gave to another class to commit academic frauds. When they had had answers or questions and answers from another class, students no longer needed to study. Meanwhile, the lowest opportunity was when students were in an environment where many students committed academic frauds. Thus, students did not quite frequently use this opportunity to commit academic frauds. Nevertheless, being in an environment where many other fellow students committed academic frauds was still used as a condition used by students to commit frauds.

In the fraud triangle theory, the internal control given by the company influenced the level of opportunity used to commit frauds (Singleton *et al.*, 2010: 45). The form of internal control in classes was the lecturers and the faculty supervised the students. When the given internal control was weak, the frauds

committed by students would be greater. Students committed frauds without thinking about the risk they might receive later.

This research result supported the previous study conducted by Becker *et al.* (2006), who found that when students had the opportunity, they would more actively committed academic frauds. Once students had the opportunity, they could do whatever they wanted freely. One of the opportunities used was when the test was held in a big hall which prevented the supervisor from accessing all movements of each student, allowing students to take the opportunity to commit frauds (Abusafia *et al.*, 2018). The lack of facilities given by the institution to students, such as small-sized classrooms that made the distance between one student to another so close and this could be a great opportunity which made it easier for students to commit frauds (Huang *et al.*, 2015). Yendrawati & Akbar (2019), revealed that the easy-to-access sophisticated technology and lack of supervision given supported students to commit academic frauds easily. The absence of strict measures the students who committed frauds would not give a deterrent effect to fraud culprits (Sasongko, 2019). Hence, students would still take the opportunity to commit academic frauds. However, this research result was different from Melati, *et al.* (2018) who found that opportunity had no influence on academic frauds. This was because when supervision was given particularly strictly students could not commit academic frauds. In addition, opportunity had no influence on academic frauds since despite the maximized supervision students could still commit academic frauds (Santoso and Cahaya, 2019).

Influence of Rationalization on Academic Frauds

The research result showed that rationalization had a positive and significant effect on academic frauds. This meant that the level of rationalization within oneself influenced the level of frauds committed. An individual with high rationalization would try to find logical excuses to justify the frauds they did. The lower the rationalization within students the lesser the academic fraud they committed. When students had high awareness that academic frauds were wrong, it was less likely for these students to commit frauds. Melati *et al.* (2018) defined rationalization as the action to justify the behavior they did logically, even if the behavior was wrong.

The hypothesis testing showed that rationalization was the second variable in affecting frauds in accounting education students. The effect of rationalization on academic frauds in this research was 21.5%. It could therefore be said that rationalization had fairly great influence on academic frauds. Students were aware that committing frauds was unethical, yet the frauds might be justified using logical excuses. Karyono (2013) mentioned that rationalization was done for some reasons, i.e. the culprit thought that frauds were something reasonable, they thought they had rendered a service to organization and hence they should received more rewards, and they thought that the frauds were done for a good cause.

In this research, the rationalization in accounting education students was medium. It showed that sometimes students rationalized the frauds they did and sometimes they did not. The rationalization was made by students by justifying the academic frauds. Students who committed academic frauds would maintain their self-image by rationalizing the frauds they did. Rationalization became the reason for not following the applicable standards of ethics or norms (Burke & Sanney, 2018).

The indicator of rationalization with high influence was to think that the frauds they did was for a good cause. It showed that students more frequently used this excuse as a rationalization of academic frauds in accounting education students. Students thought that the frauds they did was for a good cause, i.e. to get good grades which could make their parents proud. The rationalization made by students was a form of lie they made to themselves and justified what they had done (Albert, 2012). In addition, rationalization at the lowest level went to the indicator that the students thought that the sanction given was less strict and that the frauds harmed no one. This meant that students rarely used the reason of less strict sanction as a rationalization for their academic frauds. Despite being the rationalization with the lowest use, lack of strict measure was still used as rationalization by students to commit academic frauds.

According to the fraud triangle theory, the culprit would justify the frauds they did to make themselves feel less guilty. This was because rationalization involved another fraud of lying to oneself and justifying what had been done (Albercth, 2012). Also, this research gave evidence that rationalization influenced academic frauds in accounting education students. Students would justify the frauds they had done since it was something bad. However, students would try to make the frauds seem not too bad by rationalizing it.

This research result supported Becker *et al.* (2006) who found that rationalization had an influence on academic frauds. Students would justify their frauds even if they knew that frauds were something bad. Students committed academic frauds due to the rationalization factor they had within them. Moreover, academic frauds were more oriented to value rationalization (Krou *et al.*, 2019). Many students understood that academic frauds were wrong, yet they would still commit frauds for many reasons (Singh & Thambusamy, 2016). Hendy & Montargot (2019) suggested that students would rationalize their frauds to lessen the inconvenience about frauds which contradicted moral values. Students would give such excuses as limited time needed and fear of failing to pass as their reasons for rationalizing their academic frauds (Eriksson & Mcgee, 2015). Scott (2017) suggested that giving excuses they thought acceptable made students keep on committing academic frauds. However, this research did not support Sasongko *et al.*, (2019) who found that rationalization had no influence on academic frauds. This was because students understood to not justify academic frauds as something good. Also, rationalization had no effect on academic fraud since there were other stronger influences or variables, such as strong pressure and great opportunity, and with these students no longer needed to rationalize academic frauds (Yendrawati & Akbar, 2019).

Influence of Academic Entitlement on Academic Frauds

The research indicated that academic entitlement had a positive and significant effect on academic frauds. The greater the academic entitlement they owned, the greater the academic frauds they would commit. When students' academic entitlement was high, they would be more demanding for their academic entitlement to be fulfilled. However, when this demand could not be satisfied, students would commit frauds to fulfill their academic entitlements. In education, academic entitlement was defined as the tendency to believe that students were entitled to obtain good grades, regardless their ability and the teaching and learning they received (Stiles *et al.*, 2017).

In this research, the influence of academic entitlement on frauds was ranked in the last place. This indicated that the academic entitlement variable gave minor influence on frauds than the other variables. Despite its low influence, this academic entitlement variable remained a predictor of academic frauds. Students expected that they would receive academic entitlements as good grades, yet when the grades given did not go their way, students would commit academic frauds to get their academic entitlements.

The indicator of academic entitlement with high influence was if students attended every meeting in a course class, they ought to get at least B grade. This indicated that the perception was held by more students, and when students did not get B grade, they would commit frauds to obtain the desired grade. Meanwhile, the academic entitlement with the lowest score was if students had told the attempts they made, the lecturer should then give a reward. Not many students held this perception to be able to influence academic frauds. When lecturers only assessed the final result without any knowledge of the process taken, students would then tell the lecturer about the attempts they made and they expected to get a reward. Students expected for good and fair behavior they could receive from their lecturer (McLellan & Jackson, 2017). In students' opinion, academic entitlement should be earned, and to earn this academic entitlement, students used any means, including academic frauds.

The attribution theory explained the causes behind an individual's behavior. Later, Weiner (1985) developed this attribution theory with achievement motivation and emotion. Students committed academic frauds due to the academic entitlement they held. Academic entitlement became the causal attribution with external locus of control dimension. Students with perceived academic entitlement would think that the grades they received came from others, in this case the lecturer. This indicated that students

wanted good grades only from their lecturers without making any attempts. Chowning & Campbell (2009) in their research found that external locus of control served as the key to academic entitlement. The higher the academic entitlement in students, the higher their external locus of control was. On the contrary, when students had low academic entitlement, their internal locus of control would be high. Students committed academic frauds since they were reluctant to make attempts using their own ability. Students only demanded to get good grades from the campus. When students got the grades below their expectation, they would go mental and then they would commit academic frauds to get their desired academic entitlements. This was in line with Weiner's attribution theory which combined motivation and emotion by seeing the causal dimension.

This research confirmed Stiles *et al.* (2017) who found that academic entitlement had an influence on academic frauds. Academic entitlement became a predictor of millennial students to commit academic frauds. Students expected to receive such academic entitlements as good grades and rewards like money or prizes for good grades. Due to this perception, students were encouraged to commit academic frauds (Luckett *et al.*, 2017). Academic entitlement included not only sense of right in academic field they thought they were ought to obtain, rather academic entitlement was also associated with problematic behavior such as academic frauds (Reysen *et al.*, 2017). In their research, Sohr-preston & Boswell (2015) revealed that academic frauds served as one of academic entitlement factors. However, this research did not Elias (2017) who found that academic entitlement had no influence on academic frauds. In his research, it was shown that even when students had extremely low academic entitlement, frauds remained high.

CONCLUSION

The research result indicated that pressure, opportunity, rationalization and academic entitlement became triggers for accounting students to commit academic frauds. This meant that the higher the pressure, opportunity, rationalization and academic entitlement, the higher the academic frauds they might commit. Meanwhile, this research had its limitation, in that the research data used google form which required fairly long time to complete, hence the researcher should more actively remind the respondents to complete the questionnaire. Moreover, despite the massive number of researchers investigating academic entitlement, very rarely did they associate the academic entitlement variable with academic frauds, leading to the obstacle in the researcher's way in finding references. Thus, based on the research which had been conducted, it was expected that students could be more confident of what they were capable of and to not commit academic frauds. Also, the recommendation for future researchers interested in conducting research on the same topic is to use different method to get the data. Finally, they might need to keep using the academic entitlement variable in their future research and associate it with other variables.

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