



JOURNAL OF ACCOUNTING AND BUSINESS EDUCATION

P-ISSN 2528-7281 E-ISSN 2528-729X

E-mail: jabe.journal@um.ac.id

<http://journal2.um.ac.id/index.php/jabe/>

The Effect of Greed, Opportunity, and Need on Academic Cheating Behavior with Self-Control as a Moderating Variable

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DOI: <http://dx.doi.org/10.17977/jabe.v10i1.62697>

Abstract: This study aims to determine the effect of greed, opportunity, and need on students' academic cheating behavior, and to analyze the role of self-control as a moderating variable within the GONE Theory framework. This study uses a quantitative explanatory approach. Data were obtained by distributing questionnaires to 206 students of the Accounting Education Study Program, State University of Malang. The data analysis technique used the Partial Least Squares Structural Equation Modeling (PLS-SEM) method with the help of SmartPLS software version 4. The results of the study showed that the variables greed, opportunity, and need significantly and positively influenced students' tendency to commit academic cheating. The results of the moderation test showed that self-control significantly and negatively moderated the relationship between opportunity and need on academic cheating behavior, but unexpectedly strengthened the relationship between greed and academic cheating. These findings indicate that self-control is not always an inhibitor of deviant behavior, but can strengthen the tendency to cheat in individuals who have high greed drives. These findings provide important implications for efforts to prevent academic cheating by strengthening character and integrity values in students.

Article History

Received:
27 July 2025

Revised:
26 September 2025

Accepted:
30 September 2025

Keywords

Academic Cheating,
Greed, Opportunity, Need,
Self-control

Citation: Kiftiyah, M., & Puspaningtyas, M. (2025). The Effect of Greed, Opportunity, and Need on Academic Cheating Behavior with Self-Control as a Moderating Variable, *Journal of Accounting and Business Education*, 10(1), 63-84.

INTRODUCTION

Academic dishonesty has become an increasingly worrying problem in universities worldwide. Research by Baran & Jonason (2020) highlights that this phenomenon is widespread across various higher education institutions. In Indonesia, the situation is no less serious. Data from the Ministry of Education and Culture (Kemendikbud) revealed that in 2017 there were 71 reported cases of cheating, increasing to 79 cases in 2018, and reaching 126 cases in 2019. Furthermore, recent data shows that Indonesia ranks second in terms of academic dishonesty globally (Duniapendidik.com, 2024). This indicates that the problem of academic dishonesty in Indonesia remains a serious concern. This phenomenon was also found at the State University of Malang, particularly in the Accounting Education Study Program. Research conducted by Nurhalisa & Fauzan (2024) showed that accounting students at this university still engage in academic dishonesty practices, such as cheating on exams and plagiarism. This shows that even though

accounting students are prepared to become educators and professionals in the financial field, they are still vulnerable to unethical behavior.

Academic dishonesty behavior in the Accounting Education Study Program, State University of Malang, is a crucial issue because students in this program have the potential to become future educators (Hastuti et al., 2022) . If cheating practices are left uninterrupted, there is a high possibility that they will bring unethical academic values into the world of education and the profession (Pratiwi & Munari, 2024) . Therefore, further studies are needed to gain a more comprehensive understanding of the factors influencing student academic dishonesty behavior, specifically through the GONE Theory framework (Diatma, 2019) . By examining this phenomenon in more depth, this study is expected to provide new understanding regarding how these factors contribute to the practice of academic dishonesty among accounting education students, as well as steps that can be taken to improve academic integrity.

Academic cheating behavior can be analyzed using the variables of greed , opportunity , and need adapted from the GONE Theory (Fatimah et al., 2024). This theory was originally used to understand the factors that drive individuals to commit fraud in a financial context, but has been adapted to examine academic fraud. Research conducted by Saputri (2020) shows that the variables greed , opportunity , and need significantly influence academic fraud behavior among students. In this study, the variable exposure (disclosure) was not used because it was considered less relevant as a causal factor for academic fraud. This variable is more related to the consequences or outcomes of fraudulent acts, rather than as a driving factor. A similar approach has been applied in previous studies that examined academic fraud without including the variable exposure , focusing on factors that encourage fraud (Munirah & Nurkhin, 2018)

In addition to the elements of greed , opportunity , and need in the GONE Theory, which have been widely used to explain academic cheating behavior, individual factors such as self-control have also begun to receive attention in various studies as potential moderating variables (Ali, 2020) . In theory, a high level of self-control is believed to weaken the influence of these three elements on cheating behavior, because individuals with good self-control tend to be able to resist the urge to cheat even in stressful or tempting situations (Miles et al., 2022) . Individuals with a high level of self-control tend to be more effective in resisting negative impulses and adhering to ethical principles, even when faced with opportunities and rationalizations for cheating (Blachnio, 2019) . Therefore, self-control plays an important role in moderating the influence of greed, opportunity, and need, making it important to consider in studies of academic cheating.

However, findings by Hadiluwarsa & Kristianti (2022) suggest that self-control does not always act as a barrier to academic cheating. This inconsistency suggests that the role of self-control as a moderating variable requires further examination within the theoretical context of GONE Theory , particularly in the increasingly complex academic environment of higher education. Therefore, based on observations from previous research, research incorporating elements of GONE is necessary to better understand the psychological mechanisms that encourage or inhibit cheating behavior among college students.

Another study by Peled et al. (2019) suggests that the role of self-control as a moderating variable in this relationship requires further investigation. Thus, there is a gap in research regarding how self-control plays a moderating role in the relationship between greed, opportunity, and need on academic cheating behavior. Previous research has focused more on external factors such as opportunity and need, but little has examined how greed, opportunity, need, and self-control can bridge these factors in the decision to cheat. By examining the role of self-control as a moderating variable, this study aims to contribute new insights into how an individual's ability to control internal drives can reduce the tendency to cheat, even when faced with academic pressure and opportunity (Tibbets et al., 2020) .

Research on academic cheating using GONE Theory and self-control has been conducted previously. However, what distinguishes this study is the examination of self-control as a moderating variable in the relationship between greed , opportunity , and need on academic cheating behavior, rather than simply as an independent variable as in most previous studies (Ali, 2020; Blachnio, 2019). Self-control is not thought to directly cause cheating, but rather determines the extent to which these three factors can trigger cheating behavior in individuals (Tibbets et al., 2020) . Therefore, further research is needed to

determine the effect of self-control as a moderating variable on academic cheating behavior (Hadiluwarsa & Kristianti, 2022) . We already know self-control matters in cheating, but we still don't fully understand how it changes the relationship between other causes (greed, opportunity, and need) and cheating behavior. So, we need more research to figure that out. The purpose of this study is to analyze the influence of greed, opportunity, and need on academic cheating behavior with self-control as a moderating variable. The usefulness of this research is as a reference for the development of scientific knowledge on academic cheating from the perspective of GONE Theory . This research is also expected to contribute to the development of more effective educational policies, especially in encouraging the strengthening of self-control as a preventive strategy in reducing academic cheating in higher education environments. Academic dishonesty has become an increasingly worrying problem in universities worldwide. Research by Baran & Jonason (2020) highlights that this phenomenon is widespread across various higher education institutions. In Indonesia, the situation is no less serious. Data from the Ministry of Education and Culture (Kemendikbud) revealed that in 2017 there were 71 reported cases of cheating, increasing to 79 cases in 2018, and reaching 126 cases in 2019. Furthermore, recent data shows that Indonesia ranks second in terms of academic dishonesty globally (Duniapendidik.com, 2024). This indicates that the problem of academic dishonesty in Indonesia remains a serious concern. This phenomenon was also found at the State University of Malang, particularly in the Accounting Education Study Program. Research conducted by Nurhalisa & Fauzan (2024) showed that accounting students at this university still engage in academic dishonesty practices, such as cheating on exams and plagiarism. This shows that even though accounting students are prepared to become educators and professionals in the financial field, they are still vulnerable to unethical behavior.

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LITERATURE REVIEW AND HYPOTHESES

GONE Theory

GONE Theory is a concept introduced by Jack Bologna in 1993 to identify various factors that drive individuals to commit fraud (Melati et al., 2020) . According to Naya & Yanti (2020), this theory was originally used to understand fraud in the context of finance and corruption but has been adapted to research academic fraud (Melati et al., 2020) . GONE Theory consists of four main elements: (1) Greed in an academic context can be interpreted as a strong desire to get high grades or brilliant academic achievements (Melati et al., 2020) . Greedy students may be motivated to cheat to achieve their academic goals (Diatma, 2019) ; (2) Opportunity can be in the form of weak supervision during exams, easy access to answers, or a lack of clear policies on plagiarism. (Melati et al., 2020) ; (3) Need refers to the pressure or urge felt by a person to commit fraud (Diatma, 2019) ; (4) Expose , namely disclosure that refers to the consequences or risks associated with fraudulent acts (Diatma, 2019) .

This study aims to analyze the influence of greed , opportunity , and need on the tendency to cheat in an academic environment, with self-control acting as a moderating variable. GONE Theory is considered relevant in this study because it provides a theoretical foundation for understanding the various factors that drive students to engage in academic cheating. By understanding these factors , this study is expected to contribute to encouraging increased academic integrity among students.

Academic Fraud

Academic cheating is considered an immoral act (Bernal Arellano et al., 2024) . Academic cheating is an illegal act intentionally used to gain an advantage and avoid academic failure (Rohma et al., 2023) . Cheating in the academic environment is often expressed as a form of manipulation that is unfair and

contrary to the truth (Khamdani, 2018) . The practice of cheating is considered a violation of applicable rules in an effort to obtain the best results (Antara, 2014) . Academic cheating behavior committed by accounting students has many factors (Wilujeng et al., 2020) .

Various factors influence academic dishonesty behavior among accounting students (Wilujeng et al., 2020) . The difficulty level of assignments, the teaching methods employed by lecturers, and the threat of failure are also factors contributing to student dishonesty (Munirah & Nurkhin, 2018) . Based on the explanation previously presented, several indicators used to assess academic dishonesty behavior include: (1) socially active; (2) socially passive; (3) plagiarism; and (4) cheating (Sumarga & Febrianto, 2020).

Hypothesis Development

The Influence of Greed on Academic Cheating Behavior

Greed is one aspect that can influence academic dishonesty. Individuals with high levels of greed typically exhibit a strong drive to achieve the highest possible academic achievement, often disregarding ethical values and integrity. Greedy individuals tend to be dissatisfied with high grades and fear competition, leading to academic dishonesty (Garcines et al., 2023). Research conducted by Kristanto et al. (2021) revealed that greed has a significant positive effect on academic dishonesty. A similar finding was also found in research by Song & Liu (2025), which showed a positive correlation between greed and academic dishonesty in students. This finding aligns with previous research by Reinhardt et al. (2023), which stated that greed can drive individuals to cheat for personal gain.

Based on these findings, it can be hypothesized that the higher a student's level of greed, the greater the likelihood of engaging in academic dishonesty. This hypothesis emphasizes the importance of self-control and ethics education in efforts to reduce dishonesty in academic environments. Based on the previous description, the hypotheses proposed in this study are:

H1 : Greed has a positive influence on academic cheating behavior.

The Influence of Opportunity on Academic Fraud Behavior

Opportunity is one element that can influence academic cheating behavior (Benitez & Wingenbach, 2025). When students discover loopholes or weaknesses in the academic oversight system, such as a lack of supervision during exams or assignments, they may perceive an opportunity to cheat undetected. Research by Stoesz et al. (2023) demonstrated that opportunity significantly positively influenced academic cheating behavior among students in the Accounting. Similar findings were also presented by Ali (2020) who emphasized that the presence of opportunity encourages students to cheat. This further reinforces the view that the greater the opportunity available to students to cheat, the greater the likelihood they will engage in such behavior (Asma & Biduri, 2023) .

Based on these findings, it can be assumed that increasing the availability of opportunities for students will increase their tendency to engage in academic dishonesty. Therefore, educational institutions need to strengthen their monitoring mechanisms and control systems to reduce the potential for dishonest practices in the academic environment. Therefore, the hypothesis proposed in this study is:

H2 : Opportunity has a positive influence on academic cheating behavior.

The Influence of Need on Academic Cheating Behavior

Need is often a motivating factor in academic dishonesty. Students under significant academic pressure, such as the need to achieve high grades or meet parental and community expectations, may feel compelled to cheat as a way to satisfy those needs (Garcines et al., 2023). Research by Farid & Mosleh (2025) found that need significantly influences academic dishonesty behavior. This finding suggests that the higher the need perceived by students, the more likely they are to engage in academic dishonesty. Furthermore, a study by Kurniawan et al. (2025) supports these findings, showing that need significantly positively influences students' tendency to cheat in academic settings.

Referring to these findings, it can be assumed that the higher the perceived needs of students, the greater their potential to engage in academic dishonesty (Armanyous & Paparo, 2024). Therefore, educational institutions need to understand the various aspects of needs that can trigger such behavior and design preventative strategies, for example, through the provision of effective academic support and counseling services. Based on the explanation above, the hypotheses proposed in this study are:

H3: Need has a positive influence on academic cheating behavior.

The Role of Self-Control in Moderating the Influence of Greed on Academic Cheating Behavior

Greed is often identified as a driving factor for academic dishonesty, where individuals are driven to achieve high academic performance through unethical means (Garcines et al., 2023). However, self-control can act as a weakening factor in the relationship between greed and cheating (Baran & Jonason, 2020). Research by Blachnio (2019) explains that students with high levels of self-control tend to have a lower tendency to engage in unethical academic behavior, even though they have a strong ambition or drive to achieve academic achievement. This suggests that strong self-control can suppress the urge to greed that might lead to academic dishonesty.

Furthermore, a study by Williams & Williams (2012) showed that low self-control is associated with an increased tendency to commit academic dishonesty. Therefore, it can be concluded that self-control serves as an important moderating mechanism in influencing greed towards academic dishonesty behavior. Students who are able to control their internal drives, despite having high ambitions, are more likely to refrain from unethical actions in academic contexts. Based on the above description, the hypothesis proposed in this study is:

H4 : Self-control weakens the relationship between greed and academic cheating behavior.

The Role of Self-Control in Moderating the Effect of Opportunity on Academic Cheating Behavior

Opportunity is often identified as a factor that allows academic cheating to occur, particularly when monitoring systems are weak or there are gaps in evaluation procedures. However, self-control can serve as a moderator of the influence of opportunity on cheating behavior (Armanyous & Paparo, 2024). Research by (Miles et al., 2022) found a relationship between self-control and opportunity and academic cheating. Although this study did not specifically examine the moderating role of self-control, the findings suggest that self-control plays a significant role in the context of academic cheating (Wang & Zhang, 2022). Based on this explanation, the hypothesis proposed in this study is:

H5 : Self-control weakens the relationship between opportunity and academic cheating behavior.

The Role of Self-Control in Moderating the Influence of Need on Academic Cheating Behavior

Need is often a driving factor in academic dishonesty, especially when students feel pressured to achieve certain outcomes or meet expectations. However, self-control can act as a moderator in the relationship between need and the tendency to commit academic dishonesty. Research by Ednadita et al. (2020) highlights the importance of motivation and self-control in the context of unethical behavior, including academic dishonesty. This study shows that individuals with high levels of self-control are better able to resist the urge to engage in unethical behavior despite need pressure (Stephens, 2018).

Furthermore, according to (Kurniawan et al., 2025), students with high self-control tend to be less likely to engage in unethical academic behavior, even when faced with significant need pressure. This suggests that strong self-control can suppress urges arising from pressing needs. Therefore, it can be hypothesized that self-control moderates the relationship between needs and academic dishonesty, with students with high self-control less likely to cheat despite having high needs. Conversely, those with low self-control are more likely to cheat when faced with pressing needs. Based on the previous description, the hypotheses proposed in this study are:

H6 : Self-control weakens the relationship between need and academic cheating behavior.

METHODS

This study adopts an explanatory quantitative approach, aiming to explain causality between variables based on numerical measurements (Sugeng, 2020) . This study aims to explore whether greed (X1), opportunity (X2), and need (X3) as independent variables influence Academic Cheating (Y) as the dependent variable with self-control (Z) as a moderating variable. Moderating variables aim to measure the relationship between independent variables and dependent variables (Sugeng, 2020) .

Population and Sample

The data used in this study is primary data, obtained from the field using a questionnaire (Sugeng, 2020) . This study examines undergraduate students in Accounting Education at Malang State University in measuring levels of academic dishonesty. The population of this study consisted of 422 undergraduate students of Accounting Education at the State University of Malang from the classes of 2021, 2022, 2023, and 2024. Therefore, this study focused on a group of students to identify the influence of greed, opportunity, and need on academic dishonesty behavior, with self-control as a moderating variable. By applying the Slovin technique, 206 students were selected as the research sample. The selection of these Accounting students was based on the results of research conducted by Gautama et al. (2023), which stated that prerequisite and compulsory accounting courses lead these students to commit academic dishonesty. To determine the sample size, the calculation was carried out using the Slovin Formula (Sugeng, 2020) .. The Slovin Formula is:

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

n = sample size

N = population size

e = tolerance limit for sampling error that can be tolerated (0.05)

Based on the formula above, the calculation is:

$$\begin{aligned} n &= \frac{N}{1 + N (e)^2} \\ n &= \frac{422}{1 + 422 (0.05)^2} \\ n &= \frac{422}{2,055} \end{aligned}$$

n = 205.35 rounded to 206

The explanation above shows that the sample size of respondents was 206 and collecting data used using simple random sampling method. The sampling process was carried out by requesting student name and contact data from the department, then randomization was carried out using the Microsoft Excel application. The instrument used in this study was a closed questionnaire using Google Forms. This research instrument used a 4-point Likert scale, ranging from strongly disagree to strongly agree (Sugeng, 2020). The research model identifies four key variables that could influence academic fraud behavior such as socially active, socially passive, plagiarism, and cheating behavior. Besides, independent variables that have contributing to measure academic fraud behavior such as greed that defined as an individual's drive for excessive academic benefits with the indicator of satisfying grades and fear of competitions. Furthermore, opportunity refers to situations that make academic fraud easier to commit with a low risk of being caught. The study examines this through factors like a lack of monitoring system, the lecturer's attitude, and a lack of proper discipline and sanctions. Variable of need focuses on the pressure an individual feels to commit academic fraud. The indicators are requirements regarding grade point, which could stem from parental demands, and a lack of mastery of material, where a student may feel they don't understand the assignment or exam. The last independence variabel is self-control that considered as an individual's ability to manage negative

impulses. This is measured by their ability to manage emotions, their capacity for delaying gratification, and their overall compliance with academic rules, or their ability to Behave According to Norms.

Data Analysis Techniques

The data analysis technique used in this research is Structural Equation Modeling (SEM) with software support. Smart Partial Least Squares (SmartPLS) version 4. Before distributing the questionnaire, the research instrument's suitability was tested through validity and reliability tests. The first stage of this testing was to examine the variables with their indicators, known as the outer model. The explanation is as follows:

Outer Loading Test

Outer Loading Test aims to ensure that the indicators truly measure the latent constructs validly and reliably. The validity test aims to ensure that the research instrument can measure the intended variables accurately and relevantly. The questionnaire validity test must meet the criteria: (1) outer loadings validity with a value > 0.5 to conclude that the statement item is convergently valid. (2) average variance extract (AVE) with a value > 0.5 and n root values of AVE for each variable $>$ correlation between the construct and other constructs to conclude that the variable is declared a valid discriminant. The reliability test aims to ensure that the research instrument used can be trusted as a reliable measuring tool for variables. The requirements for meeting reliability are that it must meet the criteria of Cronbach 's alpha and composite reliability. > 0.6 (Hair et al., 2014) .

Inner Model Test

The second stage is to test the relationship between one variable and another, or the inner model . The initial stage of evaluating a structural model begins by observing the R-square value. Changes in the R-square value can be used to describe the extent of influence of the independent variable on the dependent variable. The R-square value has its own criteria: 0.25 indicates a weak effect, 0.50 indicates a moderate effect, and 0.75 indicates a strong effect (Hair et al., 2022) . Furthermore, to test the moderating effect, F-square analysis is used to measure the extent of the moderating effect on the relationship between the independent and dependent variables. The total moderating effect can be determined using the effect size. F-square (0.005 low, 0.01 medium, 0.025 high) (Hair et al., 2022) .

Hypothesis Testing

Hypothesis testing requires a T-statistic value of >1.96 and a sig value of <0.05 to be considered influential. The same is true for indirect testing involving moderating variables, requiring a T-statistic value of >1.96 and a sig value of <0.05 to be considered influential.

RESULTS AND DISCUSSION

Result

This chapter presents the results of data processing and analysis obtained through the research instrument. The analysis process was conducted using the PLS-SEM approach supported by SmartPLS software. Before hypothesis testing was conducted, the initial stage was an evaluation of the measurement model (outer model) to ensure that the indicators used met validity and reliability criteria. Next, an analysis of the structural model (inner model) was conducted to determine the relationships between latent variables. Once both models met the criteria, the previously formulated research hypotheses were tested.

Outer Model Analysis

The test results show that the outer loading value for each indicator of the variables academic cheating, greed, opportunity, need , and self-control has a loading factor value > 0.5 , thus meeting the minimum threshold. This proves that all indicators in the above analysis are convergently valid.

Table 1 AVE Calculation Results

Variable	Average variance extracted (AVE)
GR	0.541
KA	0.578
NE	0.528
OP	0.522
SC	0.539

Sources: Processed by Researchers

Table 2 Results of AVE Root Calculation

Variable	KA	GR	OP	NE	SC
KA	0.760				
GR	0.736	0.804			
OP	0.732	0.692	0.723		
NE	0.503	0.563	0.603	0.727	
SC	-0.418	-0.403	-0.296	-0.011	0.734

Sources: Processed by Researchers

The next stage is calculating the AVE value, which in this test shows that all indicators used are declared valid because the AVE value is > 0.5 and if the square root of the AVE of each variable is higher in value compared to the correlation between other constructs, then it can be concluded that the variable meets the discriminant validity criteria.

Table 3 Reliability Calculation Results

Variable	Cronbach's alpha	Composite reliability (rho_c)
KA	0.969	0.971
GR	0.905	0.922
OP	0.884	0.907
NE	0.779	0.847
SC	0.906	0.921

Sources: Processed by Researchers

In addition, all variables used in this research have a composite reliability value > 0.7, which indicates that each indicator of each variable is declared reliable and consistent for testing the variables.

Inner Model Analysis

Evaluation of the structural model analysis stage, also known as the inner model, can be done by examining the R-squared results. R-square values have their own criteria: 0.25 indicates a weak effect, 0.50 a moderate effect, and 0.75 a strong effect (Hair et al., 2022). Based on the test results, the R-square value obtained in the path 1 model was 0.535. This proves that the X variable is able to explain the Y variable with a value of 53.5%, which is classified as a moderate influence category. Therefore, it can be concluded that the variables of greed, opportunity, and need have a fairly strong ability to explain academic cheating behavior, namely 53.5%. Meanwhile, the remaining 46.5% is influenced by other independent variables not covered in this study. As for the path 2 model, the R-square value of 0.519 indicates that the X variable moderated by self-control can explain the Y variable by 51.9% (a moderate influence). This means that the role of self-control in moderating the influence of greed, opportunity, and need on academic cheating is quite strong, while the remaining 48.1% is influenced by other factors outside this research model.

Table 4 F-square Calculation Results

	KA
SC x GR	0.098
SC x OP	0.027
SC x NE	0.030

Source: Data processed by researchers

Based on the tests conducted, the F-square value for the self-control x greed variable is 0.098 (highly influential), the self-control x opportunity variable is 0.027 (highly influential), and the self-control x need variable is 0.030 (highly influential). Highly influential means that the moderating variable has a simultaneous effect in moderating (Hair et al., 2022).

Descriptive Analysis of Variables

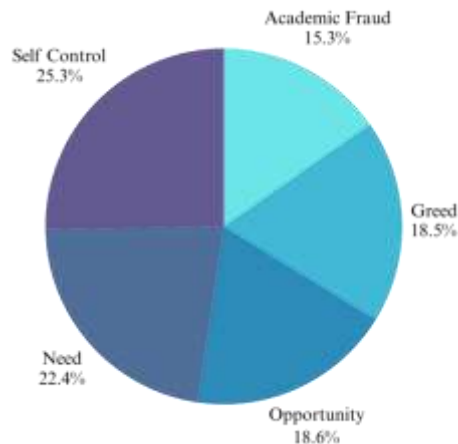


Figure 1. Descriptive Analysis of Variables

Source: Data processed by researchers

Based on the descriptive statistics table above, it can be concluded that the average level of student academic dishonesty is not significantly different. Need is the variable that most significantly influences respondents' tendency to commit academic dishonesty.

Hypothesis

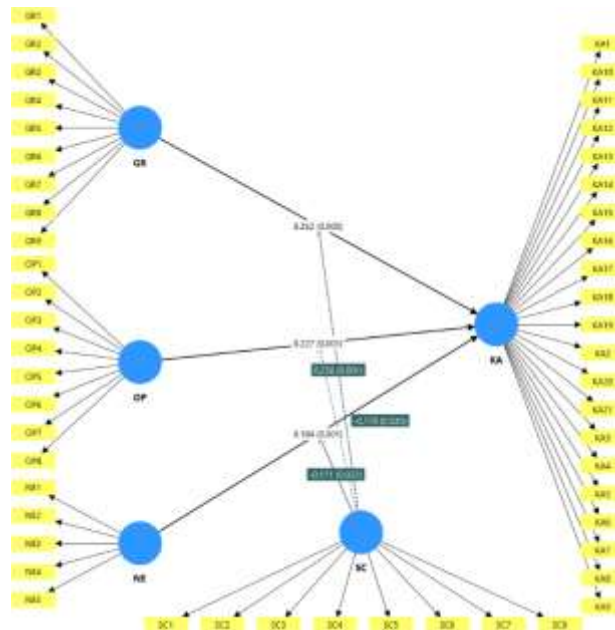


Figure 2. Graphical Output Bootstrapping Direct Effect

Table 6 Results of the Bootstrapping Direct Effect Test

	Original sample (O)	T statistics (O/STDEV)	P values
GR -> KA	0.252	3,349	0.000
OP -> KA	0.227	3,278	0.001
NE -> KA	0.184	3,059	0.001
SC x GR -> KA	0.256	3,209	0.001
SC x OP -> KA	-0.178	2,049	0.020
SC x NE -> KA	-0.171	2,001	0.023

Source: Processed by Researchers

Based on the analysis results, the first hypothesis (H1) stating that greed (GR) has a positive effect on academic cheating (KA) is accepted, because it has a coefficient value of 0.252 with a significance value (p-value) below 0.05. This indicates that the higher the level of individual greed, the greater their tendency to commit academic cheating. Furthermore, the second hypothesis (H2) stating that opportunity (OP) has a positive effect on academic cheating is also accepted, with a coefficient value of 0.227 and a p-value <0.05. This means that the greater the opportunity available, the greater the likelihood of someone committing cheating. Similarly, the third hypothesis (H3) regarding the effect of need (NE) on academic cheating is also accepted, with a coefficient value of 0.184 and a significance value that is also below the 0.05 threshold. This means that the greater the need or pressure felt by an individual, the greater the likelihood of them committing academic cheating.

Meanwhile, the results of the fourth hypothesis (H4), which states that self-control (SC) moderates the relationship between greed and academic cheating, were rejected. Although the analysis showed a significant relationship (coefficient 0.256; T-statistic 3.209; p-value 0.001), the positive direction of the coefficient indicates that self-control does not weaken, but rather strengthens the effect of greed on cheating. This contradicts the initial assumption that self-control would inhibit the effects of greed. Conversely, the fifth hypothesis (H5) was accepted, because the self-control interaction The relationship between opportunity and academic cheating yielded a negative coefficient of -0.178 with a p-value of 0.020. This indicates that self-control is able to suppress the impact of opportunity on cheating behavior. Similarly, the sixth hypothesis (H6), which states that self-control moderates the relationship between need and academic cheating, was accepted. The interaction results showed a negative coefficient of -0.171 with a p-value of 0.023, which means self-control is effective in reducing the influence of need on the tendency to commit academic cheating (Hair et al., 2014) .

Discussion

The Influence of Greed on Academic Cheating Behavior

The results of the hypothesis test show that the greed variable has a positive and significant effect on academic cheating behavior with a coefficient value of 0.252 and a significance level of $p < 0.05$, so the first hypothesis is accepted (Seuntjents & Zeelenberg, 2019) . This finding indicates that the higher the level of greed possessed by students, the higher their tendency to commit fraud in an academic context (Speer et al., 2021) . Greed in GONE Theory is understood as an individual's internal drive to obtain excessive personal gain, including in ways that conflict with academic norms and ethics (Seuntjents & Zeelenberg, 2019) . Individuals with a high greed drive have a tendency to commit fraud for personal gain, even if it means violating applicable norms (Melati et al., 2020) . Students who have great ambitions to get high grades and excel academically tend to ignore the values of honesty in order to achieve these goals (Alonso & Gallo, 2024) . Thus, the results of this study strengthen the position of greed in GONE Theory as a crucial factor in explaining why some students are willing to ignore norms of honesty in order to achieve personal excellence. This moral awareness in the face of ambition ultimately drives students to justify any means for academic achievement (Rosma, 2023) .

Based on research that has been conducted, there are findings that students tend to have a strong internal drive to achieve the highest possible academic achievement. This is evident from the highest

indicator in the greed variable, namely the tendency for students to feel dissatisfied if they do not get superior grades (Seuntjents & Zeelenberg, 2019). This desire to always be the best can even drive them to take unethical means to achieve these academic goals (Rosma, 2023). On the other hand, the lowest indicator shows that the pressure felt when seeing friends get higher grades is not very strong. This means that the motivation for greed that arises stems more from personal ambition and hopes for achievement, compared to the drive that arises from competition or social pressure from the social environment. Therefore, student greed is more triggered by personal ambition to achieve maximum achievement than by social pressure from peers (Seuntjents & Zeelenberg, 2019). Students show a tendency to pursue high grades for personal satisfaction and achievement, even though this has the potential to push them towards unethical actions (Rosma, 2023). Meanwhile, the feeling of pressure due to friends getting higher grades was not a dominant factor, which indicates that internal motivation is more influential than external competition in forming a greedy attitude towards academic achievement.

These findings align with research by Budiman (2018) and Kristanto et al. (2021), which found that students with high levels of greed tend to be dissatisfied with standard academic performance and fear competition, thus increasing their risk of cheating. In comparison, previous research by Melati et al. (2020) showed that classes that emphasize competition and grade achievement tend to create psychological pressure for students, leading them to cheat (Zhao et al., 2022). For Accounting Education students at the State University of Malang, this situation is further complicated by intense competition for grades, a high academic load, and an emphasis on grades as the primary indicator of success. This encourages students to develop a mindset that final grades are more important than the learning process, potentially leading to deviant behavior, especially for those with high levels of greed (Novianti, 2018). If class perceptions emphasize mastery of the material and the learning process, the risk of academic cheating can be minimized. Conversely, if the emphasis is more on the end result (grades and rankings), students with a greedy nature will seek the quickest way to excel, including cheating or plagiarizing. This means that greed is not only an internal factor but is also supported by an education system that prioritizes academic results over the integrity of the learning process. This reinforces the findings of Speer et al. (2021) that students with a performative and competitive goal orientation tend to use any means to achieve excellence.

Research has shown that the education system places greater emphasis on grades and rankings, rather than on the learning process and academic integrity. This, in turn, triggers students with a greedy nature to seek cheating strategies to maintain their superior position (Rahmawati & Sari, 2021). Therefore, student motivation in this context is more related to personal achievement and dissatisfaction with perceived suboptimal academic results, which are the primary triggers for cheating behavior in Accounting Education at the State University of Malang.

The Influence of Opportunity on Academic Fraud Behavior

The results of the hypothesis test indicate that the opportunity variable has a positive and significant effect on academic cheating behavior, with a coefficient value of 0.227 and a significance level of $p < 0.05$, so the second hypothesis is accepted (Fandora & Oknaryana, 2023). This finding indicates that the greater the opportunity or gap in the academic supervision system, the higher the tendency of students to commit cheating (Rosma, 2023). In the GONE Theory framework, opportunity is defined as an opportunity available due to a weak supervision, control, or sanction system, which allows individuals to commit deviations without fear of being caught or punished (Sofa & Susilowati, 2021). This weakness can include a lack of supervision during exams, lecturers who do not check the authenticity of assignments, or indecisiveness in imposing sanctions on perpetrators of academic cheating. (Fandora & Oknaryana, 2023). This research finding demonstrates that this type of opportunity is evident in lecturers who rarely verify the authenticity of assignments, lack of supervision during exams, and lack of firm sanctions against cheaters (Sofa & Susilowati, 2021). Thus, the GONE theory not only explains internal factors but also emphasizes the crucial role of the external environment in unethical behavior (Fandora & Oknaryana, 2023).

Based on research conducted, it has been found that students tend to view weak supervision of assignments as a primary opportunity for academic dishonesty (Fandora & Oknaryana, 2023). This is reflected in the high number of responses to the statement that lecturers rarely thoroughly check the

authenticity of assignments. This condition indicates that the academic evaluation system still relies heavily on submitting assignments in document form without thorough validation, such as checking for plagiarism or authenticity of assignment content (Sofa & Susilowati, 2021) . As a result, the practice of copying assignments from friends or taking material from the internet has become commonplace without facing any real consequences because it goes undetected by lecturers (Rochman, 2024) . On the other hand, statements regarding light sanctions, such as reprimands, indicate that although the punishments given are not severe, this factor is not the primary reason students cheat. Instead, students are more motivated to cheat because they feel the likelihood of their actions being discovered is small (Sofa & Susilowati, 2021) . Thus, the main problem is not the type of sanction, but rather the low possibility of fraud being revealed due to a weak monitoring system.

These findings indicate that weaknesses in assignment supervision and assessment are the main loopholes that open up opportunities for students to cheat (Nurfadilah et al., 2024) . Students recognize that the assignment evaluation system still relies heavily on document collection without substantial validation, such as checking for plagiarism or originality (Munirah & Nurkhin, 2018) . In practice, this results in assignments copied from friends or the internet being passed without significant correction. (Nurfadilah et al., 2024) . This finding is consistent with Albrecht et al.'s (2012) view that weak or inconsistent controls are the main trigger for fraud opportunities. This form of control is not only technical supervision, but also the enforcement of an academic culture that emphasizes the importance of honesty (Nurfadilah et al., 2024) . Meanwhile, students are more motivated to cheat not because the sanctions are light, but because they feel they will not be caught (Anindya et al., 2023) . Students who perceive the absence of effective supervision are more likely to manipulate, especially when the workload is high and time is limited (Asma & Biduri, 2023) . This finding strengthens the studies of Pratama et al. (2023) and Rosma et al. (2023) which show that opportunity is a significant predictor of cheating behavior, especially when there is a perception that academic controls are not running effectively. Therefore, the indecisiveness of lecturers and institutions is a supporting factor in the occurrence of violations (Selviana & Irwansyah, 2023) .

Based on the research conducted, it appears that the motivation of Accounting Education students at the State University of Malang to commit academic fraud is significantly influenced by gaps and weaknesses in the academic oversight system. This situation also demonstrates the crucial role of institutions and lecturers in tightening control mechanisms and building an academic culture that prioritizes integrity, thereby significantly minimizing opportunities for fraud (Selviana & Irwansyah, 2023). Therefore, the motivation for fraud among Accounting Education students at the State University of Malang stems not only from internal motivation but is also strongly influenced by external factors, such as opportunities created by a weak oversight system.

The Influence of Need on Academic Cheating Behavior

The results of the hypothesis test indicate that the need variable has a positive and significant influence on academic cheating behavior, with a coefficient value of 0.184 and a significance level of $p < 0.05$, so the third hypothesis in this study is accepted. This finding indicates that the higher the pressure of needs felt by students, the greater their tendency to commit cheating. (Rosma, 2023) . Within the GONE Theory framework , need reflects pressure stemming from an individual's pressing needs, whether academic, financial, or social, that drive someone to take shortcuts to meet those demands (Benson & Enstroem, 2023) . In higher education, the pressure to maintain a Grade Point Average (GPA), qualify for scholarships, meet family expectations, and graduate on time are concrete examples of needs that can drive students to violate academic honesty values (Rosma et al., 2023) . Therefore, GONE Theory technically positions need as a form of internal pressure that, when faced with competitive academic conditions, can drive students to cheat. Therefore, GONE Theory technically positions need as a form of internal pressure that, when met with competitive academic conditions, can push students to cheat.

Based on research that has been conducted, it has been found that students fear disappointing their parents due to their low Grade Point Average (GPA). High scores on this statement indicate that emotional and psychological pressure, particularly the drive to please parents, is one of the main drivers of academic cheating behavior (Rochman, 2024) . Students who feel that a low GPA will lead to disappointment tend to experience high academic stress, thus being driven to seek quick ways to improve or maintain grades,

including unethical actions (Rochman, 2024) . This is increasingly relevant in the context of Indonesia's collectivist culture, where parents' expectations for their children's academic success are very high. Conversely, the lowest indicator on this variable is the statement about difficulty taking exams without help from friends. A low score on this statement indicates that technical obstacles in understanding the material or answering questions are not the main drivers of cheating, so the motivation from the need aspect is more emotional and psychological than academic difficulties themselves.

This finding is in line with research Theotama et al. (2023) found that students with high external pressure tend to choose instant strategies to maintain academic performance to avoid emotional and social conflict. The pressure felt by students, especially the need to please their parents, is one of the main drivers of cheating behavior (Nurtriyani, 2017) . Students who feel that a low GPA will disappoint their parents tend to experience high academic stress, thus seeking quick ways to improve or maintain grades, including through unethical actions (Rahmarini & Totalia, 2025) . Amid Indonesia's collectivist culture, where parental support and expectations for their children's academic success are very high, the feeling of failing to meet these expectations is a strong trigger for students' mental stress (Njonge, 2023) . Cheating is not just a moral violation, but often appears as a form of survival mechanism when students feel they have no other choice (Rahmarini & Totalia, 2025) . Among Accounting Education students at the State University of Malang, the fear of missing out on prestigious programs such as certified internships, the Teaching Campus program, and academic awards is a form of perceived need pressure (Rochman, 2024) . Students also face the burden of scholarships requiring them to maintain a minimum GPA each semester (Hadiluwarso & Kristianti, 2022) . Therefore, students do not necessarily cheat because they are unable to complete the assignments, but rather because they feel they have no other choice due to the pressure of need (Rahmarini & Totalia, 2025) .

Based on research, emotional and psychological factors are the primary motivators driving Accounting Education students at the State University of Malang to commit academic dishonesty. Students expressed strong concerns about disappointing their parents due to low GPAs, as well as pressure to maintain scholarships and participate in prestigious programs such as certified internships or Kampus Mengajar (Teaching Campus). This created a high level of academic stress, where they felt cornered and sought shortcuts as a coping mechanism (Rochman, 2024) . This pattern confirms that cheating is driven not only by technical or academic difficulties, but rather by an internal need to meet social and family expectations, as well as maintain career opportunities and achievements. (Rahmarini & Totalia, 2025) .

The Role of Self-Control in Moderating the Influence of Greed on Academic Cheating Behavior

The test results found that the interaction between greed and self-control produced a coefficient of 0.256 with a significance value of $p = 0.001$, indicating that the relationship between greed and fraudulent behavior is stronger in individuals with high levels of self-control . Thus, the fourth hypothesis is rejected. Theoretically, self-control is defined as an individual's ability to control impulsive urges and choose actions that are in accordance with social and ethical norms (Duckworth et al., 2019) . Therefore, it is generally expected that students with high self-control will be better able to resist the temptation to cheat, even when they have ambitious impulses such as greed (Hadiluwarso & Kristianti, 2022) . However, the results of this study indicate that this assumption does not apply universally (Putri, 2022) . In the GONE Theory , greed represents an internal drive to gain excessive profits without considering norms or ethics. This indicates that in individuals with high levels of greed , self-control does not always function as a moral brake, but can instead be diverted as a strategic tool to plan more systematic and hidden fraud. So in GONE Theory , this reflects the interaction in the greed element , where self-control is no longer a moral protector, but a means to optimize loopholes in the system (Speer et al., 2021) .

Based on the research conducted, it was found that students feel dissatisfied if they do not excel in their grades. This indicates that students' primary motivation in this context is driven more by personal ambition to achieve the highest academic achievement, rather than solely by the influence or pressure of their social environment (Rosma, 2023) . Conversely, the indicator with the lowest score was the statement stating that students feel pressured if their friends achieve higher grades. This finding clarifies that social competition is not the dominant factor, but rather an internal drive to always be the best. (Speer et al., 2021) . In such circumstances, students with high levels of greed tend to desire not only success but also

superiority over others. This desire can drive them to resort to various means, including grade manipulation or academic cheating, to ensure optimal results.

Meanwhile, for the self-control variable, the indicator with the highest score was the belief that academic success achieved through one's own efforts is better than that achieved through cheating. Meanwhile, the indicator with the lowest score was a statement indicating that students do not feel proud if they get a high grade from cheating. These two statements indicate that most students have a good moral awareness regarding the importance of honesty in the academic process (Novianti, 2018). However, despite this awareness, research results show that students with high self-control can still exhibit cheating behavior when driven by strong personal ambition (Speer et al., 2021). Therefore, self-control does not always function as a deterrent to cheating, but can be used strategically to plan and carry out actions that support the achievement of personal goals, even if the methods used are not always ethical (Duckworth et al., 2019). This means that self-control can be used to regulate manipulative actions in a more planned manner, especially if students are strongly motivated by a desire to achieve excellence.

This finding aligns with research by Speer et al. (2021), which states that individuals with high self-control do not always use their abilities to restrain deviant behavior. Instead, they may use self-control as a cognitive ability to systematically and efficiently plan fraud (Blachnio, 2019). This means that such individuals are not unaware that fraudulent behavior is wrong, but they consciously and rationally calculate the costs and benefits, then choose to continue cheating to achieve their desired results (Speer et al., 2021). Accounting students may have academic ethics in their discourse, but in certain situations, for example, when faced with the risk of losing a scholarship or achieving a cum laude GPA target, they activate their self-control not to restrain, but to circumvent and cover up the fraudulent act. This finding contradicts the general assumption that higher self-control, the lower the tendency to cheat. However, it actually strengthens the opinion of Rahmarini & Totalia (2025) that high self-control is not always protective against deviant behavior. In some conditions, self-control can be used to justify cheating, especially if individuals feel that academic results determine their social status, recognition, and future (Njonge, 2023).

Based on research that has been conducted, it shows that Accounting Education students at the State University of Malang who have high levels of greed actually use self-control not to refrain from cheating behavior, but instead to plan cheating strategically and covertly. This finding reveals that student motivation is not only about graduating or achieving a high GPA, but also to achieve the highest academic status, such as cum laude or prestigious scholarships, which have great social and career value (Rahmarini & Totalia, 2025). In this context, self-control is actually used to organize cheating steps in a more systematic, rather than impulsive, manner, in line with the theory that self-control can be a tool for rationalizing and executing deviant behavior when paired with high ambition (Speer et al., 2021).

The Role of Self-Control in Moderating the Effect of Opportunity on Academic Cheating Behavior

The results of the hypothesis test showed that self-control significantly and negatively moderated the relationship between opportunity and academic cheating behavior, with an interaction coefficient of -0.178, a T-statistic of 2.049, and a p-value of 0.020. These results support the fifth hypothesis, which states that the higher a student's level of self-control, the weaker the influence of opportunity on academic cheating (Rochman, 2024). In this context, self-control acts as an internal mechanism capable of restraining an individual's urge to deviate, even when there are gaps in the supervisory system (Taufiq, 2024). According to the GONE theory, opportunity represents external conditions such as weaknesses in the supervisory system, a lack of strict sanctions, or minimal verification of the authenticity of assignments, which provide space for students to commit academic violations (Sofa & Susilowati, 2021). However, the existence of these gaps does not necessarily encourage cheating behavior if the individual has high self-control (Hertindha et al., 2022). Students with strong self-awareness, emotional regulation, and moral principles may recognize opportunities to cheat but choose not to do so because they perceive such actions as inconsistent with their values. Therefore, self-control serves as a barrier against the negative influence of the opportunity element in GONE Theory.

Research has shown that lecturers rarely conduct thorough checks on the authenticity of student assignments (Sofa & Susilowati, 2021). Students are aware of weaknesses in the academic evaluation system that open up opportunities for cheating. When verification of plagiarism or originality of

assignments is not carried out thoroughly, students feel free to copy assignments from the internet or from friends without worrying about being caught (Rosma, 2023) . This is exacerbated by lecturers' approaches, which tend to only assess the final results without reviewing the process of completing the assignment. Furthermore, the indicator with the lowest score is the statement that students continue to cheat because the sanctions given are only warnings. This finding suggests that light sanctions are not the primary driver of cheating (Hertindha et al., 2022) . Instead, students are more encouraged to cheat because they feel there is no adequate detection system. This underscores that the main weakness lies in gaps in the monitoring system, not the severity of the punishments given (Rochman, 2024) .

However, when self-control was considered as a moderating factor, the results showed that students with high levels of self-control tended to refrain from exploiting opportunities for cheating even when opportunities were readily available. This was evident in the high level of agreement with the statement that academic success achieved through one's own efforts was more valuable than that resulting from cheating. Students with high levels of self-control held strong principles of integrity and used ethical values as a guideline for their actions. They were able to distinguish between right and wrong and valued the process over the outcome. Therefore, even when the monitoring system was weak, high levels of self-control could be an effective moral barrier in preventing cheating (Hertindha et al., 2022) .

These findings align with research by Duckworth et al. (2019) , which states that self-control allows individuals to delay immediate gratification and act based on long-term goals. Self-control plays a crucial role in positive learning behavior and the avoidance of academic misconduct (Tuncel & Ayvaz-Tuncel, 2024) . Students with a long-term orientation and high self-awareness are better able to control their urges to cheat (Hadiluwarsu & Kristianti, 2022) . Therefore, even though students are aware of the opportunity to cheat due to weak monitoring systems, high self-control leads them to choose ethical paths (Hertindha et al., 2022) .

Research has shown that Accounting Education students at the State University of Malang are aware of weaknesses in the academic supervision system, such as the lack of authenticity checks by lecturers and a minimal plagiarism detection system. However, not all of them exploit these gaps to cheat (Rahmarini & Totalia, 2025) . It appears that students with high levels of self-control tend to exercise restraint despite being aware of the opportunities available for cheating. These findings confirm that academic success through self-effort is still considered more meaningful, reflecting an orientation towards strong values of integrity and ethics (Tuncel & Ayvaz-Tuncel, 2024) .

The Role of Self-Control in Moderating the Influence of Need on Academic Cheating Behavior

The results of the hypothesis test indicate that the self-control variable acts as a significant moderator in the relationship between need and academic cheating behavior, with an interaction coefficient of -0.171 and a p-value of 0.023, thus the sixth hypothesis is accepted. These results indicate that the higher a student's self-control ability , the smaller the influence of need pressure on the tendency to cheat (Taufiq, 2024) . In other words, even though students are under academic, social, or economic pressure, individuals with high self-control are less likely to be driven to deviate ethically (Hadiluwarsu & Kristianti, 2022) . According to the GONE Theory framework , need describes the pressure experienced by a person, whether in the form of demands to maintain a GPA, economic pressure, or social expectations (Benson & Enstroem, 2023) . This pressure, if not managed properly, can trigger unethical actions such as academic cheating as a shortcut that is considered rational and quick (Novitaningrum & Nurkhin, 2022) . However, the presence of self-control as a moderating variable weakens this negative influence. Self-control functions as an internal regulatory mechanism that allows individuals to continue acting according to norms, even under high pressure. Students with good self-control are not only able to restrain impulses but also have a strong long-term orientation towards ethically legitimate academic goals (Duckworth et al., 2019) . Therefore, in the context of GONE Theory , academic dishonesty that occurs due to need does not always lead to cheating if there is strong self-control. This means that self-control can prevent the transformation of internal pressure into deviant behavior, even though environmental conditions and external demands trigger this risk.

Based on research that has been conducted, it has been found that emotional pressure from family, especially parental expectations regarding academic achievement, is a major driving factor in the need

variable . Many students fear disappointing their parents if their grades or Grade Point Average (GPA) are low (Rochman, 2024) . In Indonesian culture, academic achievement is often seen as a form of reciprocation for parental sacrifice (Nurhanafiah, 2024) . Therefore, the fear of disappointing parents can create strong psychological pressure and trigger students to seek shortcuts such as cheating to maintain good grades. (Rahmarini & Totalia, 2025) . Conversely, data also revealed that technical difficulties in taking exams, such as being unable to solve problems without help from friends, were not the primary reason for cheating (Hertindha et al., 2022) . Students were more motivated to cheat due to existential burdens, such as the need to maintain a scholarship, the need to graduate on time, or social pressure from family and society (Hadiluwarsa & Kristianti, 2022) .

However, not all students under pressure choose to cheat. Self -control plays a crucial role as a moral bulwark in dealing with such situations (Duckworth et al., 2019) . Students with high levels of self-control tend to strongly believe that academic success achieved through personal effort is far more valuable than results obtained through cheating. This reflects that integrity remains a principle held dear by most students, and the ability to refrain from unethical behavior is a result of deeply ingrained internal values (Hertindha et al., 2022) . Thus, despite strong external pressures, students with self-control are able to adhere to the principle of honesty and use academic ethics as a guideline for their behavior throughout higher education.

Students with high self-control have a moral conviction that outcomes derived from honesty are more meaningful than outcomes derived from manipulation (Duckworth et al., 2019) . Even under intense pressure, these students are able to resist the temptation to cheat because success achieved through honesty provides a greater sense of satisfaction and pride (Rahmarini & Totalia, 2025) . This finding aligns with research by Duckworth et al. (2019) , which states that self-control is not only the ability to resist momentary impulses but also reflects the ability to set long-term goals and stick to personal values in the face of pressure. In practice, UM Accounting Education students often face pressure to maintain scholarships, participate in prestigious programs such as teaching campuses or certified internships , and demands for timely graduation (Rochman, 2024) .

Research has revealed that Accounting Education students at the State University of Malang tend to respond differently to academic, social, and economic pressures depending on their level of self-control . Data shows that the greatest pressure stems from parental expectations and moral responsibilities to their families, rather than solely from technical academic difficulties. However, students with high self-control exhibit a different mindset (Rahmarini & Totalia, 2025) . They do not necessarily take shortcuts through cheating, but instead adhere to the principle of honesty as a form of long-term commitment to academic and professional goals (Tuncel & Ayvaz-Tuncel, 2024) .

CONCLUSION

Based on the research results, it can be concluded that the variables of greed, opportunity , and need have a significant influence on students' academic cheating behavior. These results indicate that higher levels of greed, opportunity, and need will lead to academic cheating behavior in Accounting Education students at the State University of Malang. The results of the moderation test indicate that the self-control variable plays a significant role in moderating the relationship between opportunity and need on academic cheating behavior, but not in moderating the influence of greed . Students with high levels of self-control have been shown to be able to reduce the influence of pressure from need and opportunity on cheating. However, the relationship between greed and cheating is actually stronger in students with high self-control . This indicates that in highly ambitious individuals, self-control does not function to restrain, but can instead be used strategically to plan cheating in a more systematic and planned manner. This study has limitations, namely that the measurement of academic cheating only covers self-reported aspects through questionnaires, so there is a possibility of bias in respondents' answers. Based on these limitations, future researchers are advised to use a mixed-method approach, namely by adding observation data or in-depth interviews to explore cheating motives more comprehensively. Practical advice for students is the importance of building self-awareness that academic success is the result of honest effort and processes,

not manipulative actions that only produce false results. Students need to strengthen self-control by managing study time effectively, avoiding environments that allow cheating, and increasing moral reflection on the goals of education.

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