

## **Factors Affecting Social And Environmental Accounting Reviewed On Accounting Students' Academic Fraud From The Fraud Hexagon Perspective**

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### **Abstract**

*The complexity of factors influencing academic cheating in the specific context of social and environmental accounting. The implication is the importance of developing educational strategies, supervision and an academic culture with integrity to prevent and reduce fraud in the educational environment, especially in the Accounting Study Program, as well as to identify factors that influence the tendency of academic fraud in the academic environment, especially from the Fraud Hexagon perspective. This study takes a quantitative approach by using a questionnaire as an instrument for collecting data from a sample of accounting study program students. Factors considered include pressure, opportunity, rationalization, selfish ability and collusion. The research results show that high academic pressure, easy opportunities to cheat, and supportive rationalization are significant factors in influencing academic cheating behavior among accounting students. Meanwhile, individual ego and collusion were not proven to have a significant influence in the context studied. The implications of this research are the need to improve supervision during exams, strengthen ethical values in the educational curriculum, and provide students with a better understanding of the consequences of academic cheating behavior. It is hoped that this study can contribute to the development of more effective strategies for preventing and managing the risk of academic fraud in higher education institutions.*

**Keywords:** *Environmental Social Accounting, academic fraud, accounting students, Fraud Hexagon, pressure, opportunity, rationalization, ability, ego and collusion.*

## **INTRODUCTION**

The development of social and environmental accounting began around the mid-1990s when the International Accounting Standards Committee (IASC) developed concepts regarding environmental accounting and human rights auditing. Rajafi and Irianto (2007) stated that the driving factor for the emergence of environmental social accounting was a paradigm shift known as the human exceptionalism paradigm towards the environmental paradigm. The environmental paradigm is a guideline for social and environmental accounting which considers that humans are creatures among various creatures that inhabit the earth who are related to each other because of cause and effect and are limited by the nature of their own limitations, whether economic, social or political. Along with the development of global environmental issues, there has been a change in the accounting paradigm which suggests that the focus of the accounting process is not only on financial transactions but also transactions on social and environmental events. This implies that reports are not only limited to financial reporting, but also include social and environmental reporting. Social and environmental accounting is often also referred to as green accounting, environmental accounting, or sustainability accounting. According to Lako (2018:99), green accounting is defined as an integrated process of recognizing, measuring value, recording, summarizing, reporting and

disclosing financial, social and environmental objects, transactions or events in the accounting process in order to produce financial accounting information. , social and environmental aspects that are complete, integrated and relevant which are useful for users in decision making and economic and non-economic management.

Bolin (2004) found that academic cheating behavior is influenced by two factors, namely students' habits of rationalizing academic dishonesty (such as rationalizing "what students call behavior") and perceived opportunities to engage in academic cheating. Becker et al. (2006) felt that there were other dimensions to student academic cheating, especially in business students. Becker et al. (2006) developed Bolin's (2004) research. Becker added an incentive dimension to Bolin's (2004) research model, so that the model can be known as the fraud triangle. A person's behavior in committing fraud can be influenced by several factors (Artani & Wetra, 2017). The trigger factors for academic fraud can be explained using fraud theory because it is considered capable of explaining this phenomenon (Walker & Holtfreter, 2015). Artani and Wetra (2017) researched student academic fraud in Bali using the fraud diamond and self-efficacy. Budiman (2018) uses fraud diamond theory and gone theory to explain student academic cheating behavior. Fransiska and Utami (2019), Murdiansyah et al (2017) tried to explain student academic fraud behavior by using the fraud diamond factor as a predictor. Achmada et al (2020), Fadersair and Subagyo (2019) , Oktarina (2021), and Utami & Adiputra (2021) use the fraud pentagon theoretical lens to explain the phenomenon of academic fraud. Christiana et al (2021) also researched academic fraud using the fraud pentagon theory which was carried out at the start of the pandemic. There is also research related to academic fraud which also uses the latest criminological theory, namely the fraud hexagon theory, to examine academic fraud committed by students, such as Affandi et al (2022). Research related to academic fraud that uses criminological theories such as diamond fraud, pentagon fraud, and hexagon fraud has obtained mixed findings.

Academic cheating can be viewed from four main indicators according to (Eriksson and McGee 2015), namely cheating or making small notes during an exam, falsifying information or quotations, the existence of means that not only involve oneself but also by helping other students involved in academic cheating. , and committing acts of plagiarism and claiming other people's work as his own. Activities that are considered academic fraud in research (Fadersair and Subagyo 2019) are plagiarism, collusion, falsification, replication, taking small notes during exams, etc. So it can be concluded that it is an action carried out by a student in various ways, even using dishonest and unethical methods so that the desired desires in the academic field can be realized.

Education plays a very significant role in helping the progress of a country. Through a structured educational process, both through formal and non-formal education. War education is important in forming a person's character and ethics, especially for future generations. Formal education, such as universities and schools, is expected to be able to produce human resources who are not only qualified in terms of thinking but also have high integrity. In this case, universities have a role in preventing various forms of fraudulent behavior which unfortunately often occurs among students (Nurfadilah et al., 2024).

## RESEARCH METHODS

This type of research uses quantitative methods. The quantitative method is a research approach that uses numerical data to measure and analyze phenomena or relationships between variables. To test the truth of the hypothesis, this is done by collecting data sourced from primary data and then processing it using SPSS version 26. This research was conducted at Muhammadiyah University Makassar, Jl. Sultan Alauddin No. 259, Mt. Sari, Rappocini District, Makassar City, Sulawesi. The population in this study was 226 and the sample size was 69 using the Slovin formula. Correlational studies are a type of research that aims to identify the relationship between two or more variables without any manipulation of these variables. This research focuses on measuring how strong and directional the relationship between these variables is.

**Sampling:** Sampling was carried out using a purposive sampling method, where samples were selected based on characteristics relevant to the objectives of this research. The target population is accounting students at a Muhammadiyah Makassar university.

**Population and Sample:** The population studied was all final year students at Muhammadiyah University Makassar. The sample of 69 respondents lists the population.

**Data Collection Technique:** Data is collected using a questionnaire containing structured questions to measure the variables being studied. Questionnaires are sent online to respondents and analyzed to obtain numerical data.

**Data Analysis Techniques:** The data collected will be analyzed using descriptive and inferential statistical analysis techniques. Descriptive analysis includes calculating the mean, median and mode for each variable, while inferential analysis uses the Pearson correlation test to determine the strength and significance of the relationship between variables.

This research is expected to provide a deeper understanding of the relationship between the variables studied among the final year student population at the university.

## RESULTS AND DISCUSSION

### **The Effect of Pressure on Academic Cheating Behavior**

The influence of pressure on academic cheating behavior in the context of social and environmental accounting is a complex phenomenon and can be influenced by various factors. Here are some important points to consider: **Academic Environmental Pressure:** Students often face high pressure from their academic environment, such as demands to achieve certain academic results or high expectations from lecturers or educational institutions. This pressure can cause students to feel pressured to find ways to succeed, including through cheating. **Pressure from the Social Environment:** Apart from the academic environment, pressure can also come from the social environment, such as expectations from family or peers to achieve certain achievements in studies. This pressure can make students feel the need to take risks by cheating to meet these expectations. **Impact of Intense Competition:** When the educational environment is fiercely competitive, for example in terms of class ranking or placement in internship programs, students may feel compelled to seek ways to improve their performance, including through dishonest means. **Stress and Emotional Well-Being:** Academic pressure can also cause high levels of stress in students, which in turn can influence their decisions to cheat as a way to reduce stress or achieve desired outcomes. **Mindset and Rationalization:** College

students can rationalize their cheating behavior in a variety of ways, such as viewing it as a necessary “shortcut” to deal with stress or feeling that cheating will not significantly harm anyone. **Influence of Culture and Academic Ethics:** The culture within an academic environment, including the norms developed among fellow students or perceptions of “acceptable” cheating practices, can influence a student's tendency to engage in unethical behavior.

Based on the significance value (p-value) of the pressure variable (X1) of 0.000 which is less than the generally used significance (0.05), we can conclude that there is strong evidence that pressure has a significant influence on academic cheating. In a statistical context, if the p-value value is smaller than the predetermined significance level (0.05), this indicates that we can reject the null hypothesis (no effect) and accept the alternative hypothesis that there is an influence of this variable on the response variable. (in this case, academic cheating). So in this case, the low significance value (0.000) indicates that pressure tends to have a significant positive influence on the tendency to commit academic fraud.

The results of this research are in line with Vousinas' (2019) fraud hexagon theory, where pressure is one of the driving factors for committing fraud. Apart from that, the findings of this research are in line with previous research by Murdiansyah et al. (2017), Padmayanti et al. (2017), Muhsin et al. (2018), Fadairsair and Subagyo (2019), Febriana (2020), Utami and Purnamasari (2021) where research results show that pressure has a positive effect on student academic cheating.

The more pressure a student experiences, the greater the possibility of the student committing academic fraud. On the other hand, if there is little or no pressure, the chances of students committing academic fraud are less likely. This is in line with the explanation of Padmayanti et al. (2017) that the possibility for someone to violate existing rules is greater if the pressing demands are also higher, while the tendency to obey the rules will apply to someone who does not experience many pressing demands.

The possible positive influence of pressure on academic cheating behavior refers to the relationship in which the presence of certain pressure or stress can increase a person's likelihood of engaging in cheating in an academic context.

Understanding how pressure from various sources can influence academic cheating behavior is an important step in developing effective prevention strategies. Education about academic ethics, psychological support for managing stress, as well as strengthening monitoring and rule enforcement systems can help reduce incidents of cheating in educational environments, especially in social and environmental accounting studies that hold high integrity values.

### **The Influence of Opportunities on Academic Cheating Behavior**

The influence of opportunity on academic cheating behavior in the context of social and environmental accounting is a key factor that influences the possibility of students being involved in cheating. The following are some important points related to the influence of opportunities: **Availability of Opportunities** Opportunities for cheating can be influenced by various factors, such as weaknesses in the supervision system, lack of enforcement of rules, or gaps in the academic evaluation process. For example, lack of supervision during exams or assignments can create opportunities for students to cheat or plagiarize. Technology and Information Access Technological advances give students easier access to information and resources that can be used to cheat, such as plagiarism via the internet or the use of electronic

devices during exams. Complexity of Assignments and Evaluations Complex assignments or ambiguous evaluations can create opportunities for students to take shortcuts by cheating. For example, assignments that are too complicated or too numerous can encourage students to look for ways to complete assignments quickly, including unethically. Group Behavior: Opportunities for cheating can also be influenced by norms and behavior among groups of students. If there is a culture where cheating is considered "normal" or accepted, this may increase the chances that students will feel comfortable engaging in the practice. Resources and Abilities: Students who have access to certain resources or abilities, such as connections or expertise in technical manipulation, may be better able to exploit available cheating opportunities. Mindset and Rationalization: Present opportunities can provide a basis for students to rationalize their cheating actions as "the most efficient way" or "it won't hurt anyone too much."

According to the results of hypothesis testing in the table, it is known that the interpretation of the regression coefficient  $b_2$  between the opportunity variable ( $X_2$ ) and the academic fraud variable ( $Y$ ) is the  $b_2$  value of 0.473, indicating that every time the opportunity variable increases by 1 unit, the p value of the  $X_2$  variable (opportunity) is 0.000, and this is less than the generally used significance level (0.05). This indicates that there is strong statistical evidence that the opportunity variable has a significant influence on academic cheating. The academic cheating variable tends to increase by 0.473 units. In other words, an increase in the perception or opportunity to cheat (the opportunity variable) is positively related to an increase in academic cheating. The interpretation that "opportunity has a positive effect on academic cheating" means that the higher the perception or opportunity to commit cheating (which is represented by the opportunity variable), the greater the likelihood that someone will engage in academic cheating behavior. These results indicate that opportunity variables are significant predictors in explaining variations in academic cheating.

The results of this research are in line with the fraud hexagon theory by Voutsinas (2019) where the opportunity factor is one of the drivers for someone to commit fraud. Darmayanti et al. (2020) explained that the higher the opportunities available, the higher the possibility of students committing academic fraud.

Understanding the influence of opportunity on academic cheating behavior is important for designing effective prevention strategies. This includes strengthening a strict supervision system, evaluating and clarifying assignments and evaluation criteria, and developing an academic culture that emphasizes integrity and honesty. By reducing opportunities for cheating and increasing awareness of the consequences of unethical behavior, educational institutions can help create a more equitable and dignified learning environment for all students.

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### **The Influence of Rationalization on Academic Cheating Behavior**

The influence of rationalization on academic cheating behavior in the context of social and environmental accounting is an important psychological aspect in understanding why students choose to violate ethical academic norms. Rationalization is a mental process in which a person seeks justification or excuses for actions that are actually unethical or dishonest. The following are several important points related to the influence of rationalization. Moral Justification. Students can rationalize their cheating by assuming that the action is necessary to achieve the expected results or to meet the expectations of themselves or others. They may view cheating

as an “allowed” move in certain situations or as a “shortcut” that will not cause significant harm. Situational Rationalization Sometimes, students rationalize their cheating by attributing it to certain conditions or situations. For example, they may argue that the pressure of a busy schedule or lack of adequate time to prepare can justify cheating. Perception of Actions as the Norm If students feel that cheating is considered common or accepted among their peers, this may influence how they rationalize the behavior. They may feel that there is nothing wrong with the action because many other people do it too. Minimization of Negative Impact: Students involved in cheating may rationalize their actions by believing that the negative impact of the action will not be significant or will not be immediately visible. Belief in Expertise or Intellectuality: Some students may feel that because they have certain abilities or intelligence, they are entitled to achieve the highest results without adhering to existing rules.

Based on the results of the T or Partial test in table 4.8, the rationalization variable X3 has a value of  $0.022 > 0.05$  so that rationalization has a negative effect on academic cheating. The rationalization variable (b3) has a value of  $-0.312$ , meaning that if the rationalization value increases by 1, the academic cheating variable will increase by  $-0.312$ . it can be seen that with the sig value. of  $0.022$ . This figure indicates that rationalization has a negative influence, because a sig value that is greater than the  $\alpha$  (alpha) value of  $0.05$  indicates that rationalization has a negative influence. So, it can be concluded that the rationalization variable has a negative influence on academic cheating behavior.

Understanding how rationalization can influence fraudulent behavior is important in developing effective prevention strategies. Educational institutions can take steps such as strengthening education about academic ethics, increasing awareness of the consequences of cheating behavior, and promoting a culture that encourages honesty and integrity among students. In this way, it is hoped that it can reduce incidents of academic cheating and create a fairer and more dignified learning environment for all.

The results of this research are in line with research conducted by Ridhayana et al. (2018) which shows that rationalization has no effect on academic cheating. The higher the rationalization that students have, the higher the tendency for students to commit fraud. Based on the research results, rationalization is not a factor that encourages students to commit academic fraud. Even though students have justifiable reasons for committing academic fraud, they do not do so because they are influenced by environmental factors. As explained by Fadersair & Subagyo (2019), students are able to differentiate between right and wrong in academic cheating, because they are influenced by the cultural, family or religious values held by an individual.

The justification for cheating is related to the existence of opportunities that allow students to commit fraud. This was also stated by Rifaldi (2020) where the existence of an opportunity will cause someone to justify the academic fraud they committed. Students will justify acts of academic cheating and blame weak internal controls. However, if the opportunity factor does not exist then there is no reason to justify acts of academic cheating. This statement is strengthened by an explanation by Muhsin et al. (2018) that the fewer justifications a student has, the lower the student's tendency to commit academic fraud.

Research by Fadersair & Subagyo (2019) has similar research results, namely that rationalization has no influence on academic cheating. This shows that not all academic cheating behavior is justified based on students' thinking. Furthermore, previous research by

Rifaldi (2020) and Utami and Purnamasari (2021) also produced similar findings where rationalization had no effect on students' academic cheating behavior.

### **The Influence of Ability on Academic Cheating Behavior**

The influence of ability on academic fraudulent behavior in the context of social and environmental accounting includes a number of factors that can influence the possibility of students to engage in dishonest practices. Here are some important points related to the influence of ability: **Technical Ability:** Students who have technical ability or in-depth knowledge in accounting or related fields may be better able to commit fraud, such as manipulating data or exam results, without being detected. **Mastery of Material:** The level of understanding and mastery of academic material can influence a person's ability to complete assignments or exams without having to rely on cheating. Students who don't feel confident in certain material may tend to look for shortcuts. **Skills in Plagiarism or Cheating:** The ability to imitate or copy another person's work without being noticed is an important aspect of academic cheating. Students who are skilled at cheating or plagiarism may be more likely to commit such actions if they feel pressure to achieve certain results.

Based on the results of the T or Partial test in table 4.8, the regression test data for the ability variable has a t-count in a positive direction, namely 4,612. Meanwhile, the sig value is 000. This means that the ability variable has a significant effect even though the t-value shows a positive direction. So it can be concluded that the ability variable influences students' academic cheating behavior so that hypothesis 4 (H4) is supported. The results of this research are in line with the fraud hexagon theory by Vousinas (2019), where Wolfe & Hermanson added ability as one of the driving factors for someone to commit fraud.

**Ability to Think Creatively** Some types of academic cheating involve creativity or the ability to find new ways to cheat the evaluation system. Students who have this ability may be more likely to try to find loopholes in the academic process. **Opportunities to Use Technology** Students who are skilled in the use of technology may have easier access to tools or resources that facilitate cheating, such as internet access during exams or software for editing assignment results.

Understanding how capabilities can influence fraudulent behavior is important in designing effective prevention strategies. Educational institutions can take steps such as strengthening supervision during exams, providing education on proper academic ethics, and developing fair and transparent assessments. In this way, it is hoped that it can reduce incidents of academic cheating and promote a culture of integrity among students. The more abilities a student has, the higher the possibility of students committing academic fraud. On the other hand, the fewer abilities a student has, the lower the possibility of students committing academic fraud. This was also explained by Padmayanti et al. (2017) where the level of capability and the level of student academic cheating are directly proportional, meaning that an increase in student capability will increase the level of academic cheating. On the other hand, if students' capabilities decrease, the level of academic cheating will also decrease.

A person's ability to commit fraud can be seen from two indicators, namely the student's capability to look for loopholes and the right way to commit academic fraud (Fadersair & Subagyo, 2019). Another indicator is students' ability to manage stress after committing fraud (Wolfe & Hermanson, 2004). Based on the research results, it can be interpreted that students have sufficient capability to commit academic fraud, so the possibility of committing academic



fraud also has a positive effect. An Accounting Program's internal control system that is running ineffective will make it easier for students to find loopholes and appropriate ways to commit fraud. Apart from that, students are unable to manage stress after committing acts of fraud because they are influenced by feelings of guilt and anxiety that arise from knowing that cheating is not something that is permitted according to the values instilled and taught in the Accounting Study Program's moral education program. The program is implemented either curricular, co-curricular (companion) or extracurricular (additional).

### **The Influence of Ego on Academic Dishonesty**

The influence of ego or self-confidence on academic dishonesty behavior in the context of social and environmental accounting can be a significant factor in influencing students' decisions to engage in dishonest practices. Here are some key points related to the influence of ego: Desire to Achieve: Students with high egos may have a strong drive to achieve outstanding results or to demonstrate their superiority. This drive may drive them to seek ways to achieve success without regard to academic rules or ethics. Feelings of Superiority: Students with high egos may have the view that they are smarter or superior than their peers. This view may make them feel "entitled" to achieve the highest results, even if it means breaking the rules. Risk and Ambition: High egos are often associated with a tendency to take risks and ambition to achieve certain goals. Students with high egos may be more likely to risk their academic integrity for opportunities or benefits that are perceived as significant. Indifference to Consequences: Students with high egos may be less likely to consider the negative consequences of cheating. They may believe that they can avoid arrest or other serious consequences. Influence of Social Environment: The social environment around students, such as peers or a particular academic community, can also influence their perception of the importance of academic integrity. If the environment reinforces the view that achievement is everything and that rules can be broken to achieve goals, students with high egos may be more likely to engage in cheating. The magnitude of the t-count value in table 4.8 T or Partial shows a positive direction. The value of the ego variable (b5) is 0.056, meaning that if the ego value increases by 1, the academic fraud variable does not change. The X5 ego variable has a value of  $0.499 > 0.05$  so it can be said that the ego variable has no effect on academic fraud. illustrates a figure lower than the  $\alpha$  (alpha) value, which is  $0.499 < 0.05$ . Based on this description, it can be interpreted that the ego variable has no significant effect on academic fraud behavior. Thus, support for Hypothesis 6 (H6) from the Fraud Hexagon perspective shows that in the context of the analysis conducted, the ego variable does not have a significant impact on the academic fraud behavior studied. This can affect fraud prevention and risk management strategies in the academic environment by showing that other aspects, such as pressure, opportunity, rationalization, and motives, may be more relevant or more influential in understanding and preventing fraud. Understanding how ego influences fraudulent behavior is important in designing effective prevention strategies. Educational institutions can take steps such as promoting an academic culture that emphasizes integrity, providing coaching or counseling for students with high ego levels, and raising awareness of the long-term consequences of cheating. Thus, it is expected to reduce the incidence of academic cheating and build a more just and dignified learning environment for all students. In accordance with the fraud hexagon theory by Vousinas (2019), ego or arrogance is one of the driving factors for someone to commit fraud. Arrogance is the superiority possessed by students where they feel

that internal controls or institutional policies do not apply to them (Muhsin et al., 2018). This is because students feel they have more abilities than other students. The higher the arrogance a person has, the higher the likelihood of committing academic fraud. On the other hand, the low possibility of cheating will be influenced by the level of arrogance which is also getting lower. Students with a high level of confidence are more likely to commit academic fraud. This is because the perpetrators believe that the fraudulent actions they commit will not be detected (Malimage, 2019). Students who have big egos will try to maintain their self-esteem by trying to get high grades, even in the wrong way. This is done to gain recognition and feel superior to other students.

Based on the results of the study, it can be seen that Accounting Program students will try to maintain their self-esteem by trying to get high grades, even though the method used is wrong. This happens because of the competitive nature of students who do not want to lose to others and the feeling of superiority over the results obtained. Therefore, the arrogance they have will encourage Accounting Program students to commit academic fraud. This is due to the possibility of a basic education pattern before entering the Muhammadiyah University of Makassar, there has been an ingrained spirit of competition in the academic field. It is important to remember that the positive influence of ego on academic fraud behavior is the result of a complex interaction between psychological, social, and environmental factors. Academic dishonesty prevention approaches must consider managing competitive pressures, developing an academic culture that promotes integrity, and strong education about academic ethics.

### **The Effect of Collusion on Academic Dishonesty**

The effect of collusion on academic dishonesty in the context of social and environmental accounting refers to cooperation or collusion between individuals or groups to commit dishonest acts in an academic context. Here are some key points related to the effects of collusion: Cooperation to Cheat: Collusion involves cooperation between students or between students and others (such as peers, study groups, or others outside the classroom) to commit fraud. Examples of collusion may include sharing answers during exams, writing each other's assignments, or forming alliances to avoid detection of plagiarism. Risk Reduction and Shared Liability: With collusion, the individuals involved may feel safer because they are not alone in their cheating. They may also feel that their responsibility or risk of detection or punishment is reduced because they have the support of others. Group Influence or Group Culture: Group culture or norms can influence whether collusion is considered acceptable or even rewarded among group members. If cheating is accepted in a particular environment, students may feel pressured to participate in collusion to conform to existing norms. Perceived Advantage: Students involved in collusion may feel that they can gain a competitive advantage or better academic performance in an easier or more efficient way than they could achieve individually or through honest means. Influence of Peer Pressure: Collusion is often triggered by peer or group pressure to join in dishonest acts. Students who do not want to feel marginalized or feel the need to maintain positive social relationships with their friends may be more likely to engage in collusion.

The data presented in shows the value of the collusion variable (b6) is 0.146, meaning that if the collusion value increases by 1, the academic cheating variable does not change. While the X6 collusion variable has a value of  $0.073 > 0.05$  so that the collusion variable has no effect on

academic cheating. Therefore, from the perspective of the Fraud Hexagon, support for Hypothesis 6 (H6) indicates that collusion is not considered a major or significant factor in explaining academic cheating behavior in the context of the study. This can affect fraud prevention and risk management strategies in the academic environment by highlighting other factors that may be more relevant or more influential. Understanding how collusion influences academic cheating behavior is important in designing effective prevention strategies. Educational institutions can take steps such as raising awareness of the consequences of collusion, strengthening anti-plagiarism and anti-cheating policies, and promoting a culture that emphasizes individual integrity and responsibility. In doing so, it is hoped that incidents of academic cheating can be reduced and learning environments that are more equitable and dignified for all students. Students will collude if the surrounding environment supports cheating. For example, the friendship environment is the biggest influence for students to cheat. This is because collusion is an action carried out by two or more students to get an advantage such as good grades. Therefore, it is not uncommon for many students to dare to cheat by colluding. Collusion will make it easier for students to cheat, because it will be difficult to detect. Based on the findings, it can be represented that although there are those who are competitive, namely not wanting to lose to other students, there are also students who tend to be collaborative where they are willing to work together to get high grades. This shows that Accounting students have a high level of solidarity which is the influence of pre-lecture coaching programs such as Study Orientation and Campus Introduction (OSPEK) at the university level (Ta'aruf) and, Basic Leadership Training (LDK) organized by student associations in each department, and so on.

## CONCLUSION

This study was conducted using respondent data using the Slovin formula of 69 out of 226 students of the 2020 batch of Accounting Study Program students, Faculty of Economics Muhammadiyah Makassar. The study used a quantitative method. then the data was processed using SPSS version 26. Based on the research conducted by the researcher, it can be concluded that pressure and opportunity have a positive effect on students' academic fraudulent behavior. While rationalization has a negative effect, and Ego and Collusion also have no effect on students' academic fraudulent behavior. In the context of social and environmental accounting, the factors that influence academic fraud against students of the Accounting Study Program can be analyzed using the Fraud Hexagon perspective. Drawing a conclusion, these factors interact with each other and influence the academic fraudulent behavior of students of the Accounting Study Program in the context of social and environmental accounting. To reduce the tendency of fraud, it is important to implement prevention strategies that focus on education about academic ethics, consistent enforcement of rules, and creating a culture that encourages integrity throughout the educational environment. Thus, it is expected to promote a fair, dignified, and integrity-based learning environment for all students.

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