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Analysis of the Influence of Pentagon Fraud on FraudAcademics of Students of the S1 Accounting Study Program, Faculty of Economics and Business, University of Jambi

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Abstract

This study aims to determine the effect of pressure, opportunity, rationalization, ability, and arrogance on academic fraud behavior of students of the Accounting Study Program, Faculty of Economics and Business, University of Jambi. The data used in this study are primary data. The data collection method applied is quantitative using a questionnaire as a data collection tool. The population studied included Accounting students from 2020 to 2023, with a sampling technique using probability sampling through proportional random sampling, resulting in a total sample of 215 respondents. The results of this study indicate that the Pressure and Arrogance factors do not affect academic fraud of Accounting students at the University of Jambi, students feel no need to commit academic fraud because there is no pressure or main reason that supports committing fraud, besides that students are able to control their egos so that arrogance does not influence someone in committing fraud. However, in the Opportunity, Rationalization and Ability factors, they have an influence on academic fraud behavior, the greater the opportunity obtained, the greater the possibility of academic fraud behavior, in addition, undergraduate students of Accounting at Jambi University consider that fraud will not harm others, therefore rationalization is still one of the supporting factors in carrying out academic fraud, while in the ability factor, the higher the ability to cheat, the greater the possibility of academic fraud behavior occurring.

Keywords: Pressure, Opportunity, Rationalization, Ability, Arrogance, Academic Fraud

INTRODUCTION

Education is a means used to improve the quality of human resources, which has a significant impact on the progress of various aspects of life. Effective education can help individuals develop their potential, so that they can become quality individuals and make positive contributions to society. Academics can be interpreted as entities that include lecturers and students in an educational institution according to article one of Law of the Republic of Indonesia Number 12 concerning Higher Education. According to article 3 of Law Number 12 of 2012 concerning Higher Education, higher education is based on honesty. The "Principle of Honesty" which refers to higher education by prioritizing the academic morals of lecturers and students so that science and technology information is always presented as it is. However, the reality in the field shows that there are often fraudulent practices in the world of education, including in universities, which are known as academic fraud. This problem has been around for a long time and is a challenge in many countries. (Achmada, Ghozalia, et al., 2020) said that the high level of academic fraud committed by students is an important issue that must be followed up. In addition, (Ramadhan & Ruhiyat, 2020) stated that the phenomenon of academic fraud is a hot topic that needs to be studied further and has become a reality in the academic environment.

McCabe et al. (2001), were the first researchers to involve more than 5,000 students in America as respondents. The results of the study showed that 75% of the samples studied had been involved in academic fraud with varying levels of intensity. According to data from the

2019 Indonesian Fraud Survey compiled by the Indonesian Association of Certified Fraud Examiners (AFCE), 73.2% of Indonesian fraud perpetrators have a bachelor's degree. The potential for fraud at the Faculty of Economics and Business, University of Jambi has also occurred, this is evidenced by the results of a study conducted by (Bunayya et al., 2021) regarding the effect of fraud diamonds on academic fraud which found that pressure, opportunity, rationalization, and ability have an effect on the occurrence of academic fraud at the Faculty of Economics and Business, University of Jambi, especially for undergraduate Accounting students.

Research on the influence of pentagon fraud on academic fraud has been conducted by several previous studies and showed inconsistent results so that a research gap was found, in the first factor, namely pressure, pressure from both students and the surrounding environment is one of the factors that contribute to fraud. The study conducted (Bunayya et al., 2021) found that pressure has a positive effect on academic fraud, (Dhao et al., 2022) explained that pressure does not affect academic fraud behavior.

The second factor of opportunity, opportunity is a situation where someone commits fraud to avoid detection and punishment due to weaknesses in the situation and circumstances. Research conducted by (Bunayya et al., 2021) found that opportunity has a positive effect on academic fraud, conversely research conducted by (Dhao et al., 2022) showed that opportunity/opportunity has no effect on academic fraud behavior.

The third factor is rationalization, rationalization is an attempt to justify behavior or a wrong reason for wrong behavior as an attempt to justify the fraud behavior that is carried out. (Bunayya et al., 2021) found that rationalization has a positive effect on academic fraud, conversely (Elsa Sari Yuliana et al., 2019) found that rationalization has no effect on academic fraud.

The fourth factor is Ability, namely the ability and personal attitudes that play an important role in fraud. Students who have the ability or competence to commit fraud are more likely to cheat than those who do not have the competence to commit academic fraud. (Bunayya et al., 2021) found that ability has a positive effect on academic fraud, on the other hand, research conducted by (Fenny et al., 2023) showed that Competence/Ability does not have a significant effect on academic fraud.

The fifth factor is arrogance, arrogance is the attitude of someone who thinks he is the strongest, greatest, or most influential person compared to others. A person's arrogance or pride can provoke that person to commit fraud. Usually, this arrogance comes from the belief that he is capable of committing fraud/fraudulent acts. (Fenny et al., 2023) stated that Arrogance does not have a significant effect on academic fraud, on the other hand, research conducted by (Alfian & Rahayu, 2021) found that the arrogance variable has an effect on academic fraudulent behavior.

Based on the phenomena and inconsistencies of previous studies, thus finding a research gap, the researcher is interested in re-examining the elements of pentagon fraud against academic fraud. In this study, the author refers to the study (Bunayya et al., 2021). The difference between this study and the study (Bunayya et al., 2021) lies in the variables. (Bunayya et al., 2021) used four variables, namely pressure, opportunity, rationalization and ability (fraud diamond), while the author wanted to add five variables, namely pressure, opportunity, opportunity, ability and arrogance (fraud pentagon). The author decided to add one variable, namely arrogance, because

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the study (Bunayya et al., 2021) suggested adding a variable model that was not explained in his study, namely arrogance.

Fraud Theory

One theory that can be used to explain fraud is the fraud triangle theory. Cressey in (Dhao et al., 2022) that there are three factors that contribute to fraud, namely pressure, opportunity and rationalization. Then Wolfe and Hermanson (2004) introduced a new theory of fraud, namely the fraud diamond, which complements the fraud triangle by adding a fourth element, namely "ability" (Hidayah & Devi Saptarini, 2019). These theories continue to develop. The refinement of speculation regarding the fraud triangle and fraud diamond theories is the fraud pentagon. The fraud pentagon or also known as Crowe's fraud pentagon theory is a theory that explores the factors that contribute to fraud. The five components of the fraud pentagon are pressure, opportunity, rationalization, ability and arrogance.

Pressure is an encouragement or motivation to do something that you want to do but can't because it can't be done, it causes someone to do a situation. Pressure is what happens where an individual wants to decide to do a fraudulent behavior (Motifasari & Cholid Mawardi, 2019)."

Opportunity is a condition that provides an opportunity for individuals to take action and is considered safe to carry out academic conditions, and there are no sanctions. According to Albrecht in (Dhao et al., 2022) there are several factors that cause the emergence of these opportunities, including: Lack of effective supervision to prevent and control violations; Inability to assess the quality obtained; Inability to discipline individuals involved in academic conditions; Inaccessibility of information; Ignorance, indifference or apathy towards academic conditions; No inspection.

Rationalization is an attempt to justify behavior or a wrong reason for wrong behavior as an attempt to justify the permission for theft or fraud that has occurred (Marks, 2011).

Capability is the ability and personal attitudes that play a significant role in the occurrence of conditions. Students who have the ability or competence to carry out procedural actions tend to be more involved in performance practices than those who do not have the ability to carry out academic performance (Sasongko et al., 2019)

Arrogance can interpreted as an attitude possessed by individuals who feel they are stronger, bigger, or more influential than others. According to (Achmada, Ghozali, et al., 2020) arrogance reflects an attitude of superiority and greed on the part of someone who believes that internal control does not apply to him.

Academic Fraud

Academic fraud is an act of deliberate dishonesty committed by students through various means. Dishonest acts committed by an academic to achieve desired results are known as academic fraud. According to (Munirah & Nurkhin, 2018) academic fraud is a despicable act committed by students in the context of academic activities. According to a number of experts who define academic fraud, fraud behavior is the act of taking advantage of other people's weaknesses, lying, plagiarizing, and bribing in order not to achieve good results in every learning process. Academic fraud is the practice of fraud in an academic environment.

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RESEARCH METHODS

The approach applied in this study is a quantitative method with a descriptive and verification approach. The author uses primary data as the type of data collected. According to (Sugiyono, 2018) primary data is a data source that provides data directly to data collectors. In this study, the primary data used came from a questionnaire distributed to respondents, namely students of the Accounting Study Program, Faculty of Economics and Business, University of Jambi, class of 2020 to 2023. The population in this study were active students of the Accounting Study Program class of 2020 to class of 2023 with a total population of 672 students. Sample selection was carried out using the probability method using the proportional random sampling technique, which aims to obtain a representative sample. The sample consists of sub-samples whose proportions follow the balance of subpopulations and are taken randomly. The total sample in this study was 251, consisting of 43 samples from the 2020 intake, 98 samples from the 2021 intake, 56 samples from the 2022 intake, and 54 samples from the 2023 intake. The data analysis technique used SPSS 29 software. The statistical hypothesis used multiple linear regression analysis, F test, T test, and coefficient of determination test.

RESULTS AND DISCUSSION

Validity Test and Reliability Test

Validity testing in this study was conducted using the Pearson product moment correlation method to calculate the relationship between each question and the total score. This validity testing process was carried out statistically. A question item is considered valid if the R-count value exceeds the R-table. In this study, with a sample size of 251, the degrees of freedom (df) were 251-2 = 249, so the r table value was 0.123. The results of the validity test for each question on each variable showed that the r count value produced through SPSS 29 was greater than the r table. Therefore, all question items from each variable were declared valid and could be used as research instruments.

Reliability testing is carried out by observing the Cronbach's Alpha value through the SPSS 29 application. The research instrument is considered reliable if the individual's responses to the questions in the questionnaire show consistency or stability over time. According to Ghozali (2018), a variable can be considered reliable if the Cronbach's Alpha value is greater than 0.70. In this study, all variables have a Cronbach's Alpha value greater than 0.70 so it can be concluded that all measurement indicators of each variable are reliable, meaning that the questionnaire used in this study is a reliable questionnaire or is suitable for use as a measuring tool.

Normality Test, Multicollinearity Test, and Heteroscedasticity Test

The normality test aims to determine whether the independent and dependent variables in the regression model have a normal distribution or not (Gozali, 2018). In this study, normality testing was carried out by applying the Kolmogorov-Smirnov (KS) non-parametric statistical test. Data is considered normally distributed if the probability value or nominal significance is greater than 0.05. The results of the Kolmogorov-Smirnov (KS) normality test in this study showed that the data was normally distributed, with a probability value of 0.200, which means it

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is greater than 0.05. Therefore, it can be concluded that this research model meets the classical assumptions of normality.

The multicollinearity test aims to test whether the regression model finds a correlation between independent variables (Gozali, 2018). Assessment of multicollinearity can be done by observing the variance inflation factor (VIF) and Tolerance Value values. If the VIF value is below 10, it can be concluded that there are no symptoms of multicollinearity. In this study, the results of the analysis showed that all variables had VIF values less than 10. Therefore, it can be concluded that this study did not experience symptoms of multicollinearity and is therefore feasible to apply.

The heteroscedasticity test aims to identify whether there are differences in variance between observations in a regression model (Gozali, 2018). In this study, heteroscedasticity was tested using the Glesjer method. Decisions are made based on the Significance (Sig) value; if the Sig value is greater than 0.05, it can be concluded that there are no symptoms of heteroscedasticity. The results of the heteroscedasticity test carried out using the Glesjer method show that each variable has a Sig value greater than 0.05, so it can be concluded that the model used does not experience symptoms of heteroscedasticity.

Statistical Hypothesis

Multiple linear regression was applied in this study to test the formulated statistical hypothesis. The regression analysis process was carried out using SPSS software version 29. The purpose of this analysis was to evaluate the significance of the influence of variables such as pressure, opportunity, rationalization, ability, and arrogance on academic fraud. The results of the multiple linear regression test are presented in table 1.

Table 1. Results of Multiple Linear Regression Analysis

Coefficientsa						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	**1,890**	0.745		2,538	0.012
	X1	**0.077**	0.081	0.056	0.952	0.342
	X2	**0.424**	0.078	0.346	5,432	0,000
	X3	**0.421**	0.091	0.335	4,643	0,000
	X4	**0.259**	0.079	0.196	3,278	0.001
	X5	**0.042**	0.066	0.032	0.634	0.527

Source: SPSS 29 Data Processing Results (2025)

The results of the analysis shown in table 1 produce a multiple linear regression equation which can be expressed as follows:

$$\mathbf{Y = 1.890 + 0.077X1 + 0.424X2 + 0.421X3 + 0.259X4 + 0.042X5 + e}$$

From the results of the multiple linear regression equation model, then:

a) The constant value of academic fraud behavior in the regression model is 1.890. This shows that if independent variables such as Pressure, Opportunity, Rationalization, Ability, and

Arrogance are considered constant or have a value of zero, then the level of academic fraud among students will increase by 1.890.

b) The regression coefficient value for the Pressure variable in this study shows a value of 0.077, meaning that every 1 unit increase in the variable will increase academic fraud behavior by 0.077.

c) The regression coefficient value for the Opportunity variable in this study shows a value of 0.424, meaning that every 1 unit increase in the variable will increase academic fraud behavior by 0.424.

d) The regression coefficient value of the Rationalization variable in this study shows a value of 0.421, meaning that every 1 unit increase in the variable will increase academic fraud behavior by 0.421.

e) The regression coefficient value of the Ability variable in this study shows a value of 0.259, meaning that every 1 unit increase in the variable will increase academic fraud behavior by 0.259.

f) The regression coefficient value of the Arrogance variable in this study shows a value of 0.042, meaning that every 1 unit increase in the variable will increase academic fraud behavior by 0.042.

F Test (Simultaneous Test)

Simultaneous testing known as the F Test aims to evaluate whether the independent variables collectively have an impact on the dependent variable (Ghozali, 2018). From the results of the F Test analysis shown in table 2, information was obtained that the significance value indicating the influence of Pressure (X1), Opportunity (X2), Rationalization (X3), Ability (X4), and Arrogance (X5) on Academic Fraud Behavior (Y) is 0.001, which is smaller than 0.005. This indicates that the alternative hypothesis (H1) is accepted, which means that there is a significant influence of these variables on Academic Fraud (Y).

Table 2 F Test Results

ANOVA						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	9586,028	5	1917,206	192,248	<,001b
	Residual	2443,279	245	9,973		
	Total	12029,307	250			

Source: SPSS 29 Data Processing Results (2025)

T-Test (Partial Test)

The t-test is an analysis tool used to evaluate the extent to which independent variables can explain dependent variables individually (Ghozali, 2018). In this study, the t-test was applied to identify the influence of the variables Pressure (X1), Opportunity (X2), Rationalization (X3), Ability (X4), and Arrogance (X5) on Academic Fraud (Y) partially. If the T-count value is greater than the T-table, it can be concluded that the independent variable has a significant influence on the dependent variable. In this study, the T-table value at a significance level of 5% is 1.970. The results of the t-statistic test in this study can be seen in table 1. This t-analysis

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provides an explanation of each variable separately, based on the output generated from data processing using SPSS. The following is an explanation for each variable:

a. Hypothesis testing is done by analyzing the significance of the coefficient of the Pressure variable (X1). The results of the analysis show that the calculated t value is 1.087, which is smaller than the t table which is 0.952. Therefore, the H2 hypothesis is rejected. In addition, the pressure variable shows a significance value of 0.342, which indicates that this variable has no effect at the significance level of α = 5% (0.342> 0.05), it can be concluded that there is no influence between pressure and academic fraud behavior.
b. Hypothesis testing is done by analyzing the significance of the coefficient of the Opportunity variable (X2). Based on the results of data processing, it can be seen that the calculated t value of 5.432> t table of 1.970. So H3 is accepted. This opportunity variable has a significance value of 0.001, meaning it has a significant effect at the sig. level. α = 5% or (0.000 <0.05). it can be concluded that there is a significant effect between opportunity and academic fraud behavior.
c. Hypothesis testing is done by analyzing the significance of the coefficient of the Rationalization variable (X3). Based on the results of data processing, it can be seen that the calculated t value of 4.643> t table of 1.970. So H4 is accepted. This rationalization variable has a significance value of 0.001, meaning it has a significant effect at the sig. level. α = 5% or (0.000 <0.05). it can be concluded that there is a significant effect between rationalization and academic fraud behavior.
d. Hypothesis testing is done by analyzing the significance of the coefficient of the Ability variable (X4). Based on the results of data processing, it can be seen that the calculated t value of 3.278> t table of 1.970. So H5 is accepted. In this ability variable, it has a significance value of 0.026, meaning it has a significant effect at the sig. level. α = 5% or (0.001 <0.05). it can be concluded that there is a significant effect between ability and academic fraud behavior.
e. Hypothesis testing is done by analyzing the significance of the coefficient of the Arrogance variable (X5). Based on the results of data processing, it can be seen that the calculated t value is 0.634 <t table of 1.970. So H6 is rejected. This arrogance variable has a significance value of 0.231, meaning it has no effect at the sig. level. α = 5% or (0.527> 0.05). it can be concluded that there is no influence between arrogance and academic fraud behavior.

Coefficient of Determination Test ($\boldsymbol{R^2}$)

The determination coefficient value (used to assess the extent to which the model can explain the variation of the dependent variable (Ghozali, 2018). The value (ranges between 0 and 1, where the closer to the value of 1 or 100, the greater the influence of the independent variable on the dependent variable. The influence of the independent variable on the dependent variable can be measured through the determination coefficient value, which is indicated by the Adjusted R Square (The higher the Adjusted R Square value, the greater the contribution of the independent variable in explaining the variation that occurs in the dependent variable. The results of the determination coefficient test are presented in the following table 3:$\boldsymbol{R^2}$)$\boldsymbol{R^2}$) $\boldsymbol{R^2}$).

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Table 3 Results of the Determination Coefficient Test (R^2)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,893a	0.797	**0.793**	3,158
a. Predictors: (Constant), X5, X2, X1, X4, X3				

Source: SPSS 29 Data Processing Results (2025)

Based on table 3 above, the Adjusted R Square value is 0.793 or 79.3%. This shows that the influence of independent variables (pressure, opportunity, rationalization, ability and arrogance) can explain 79.3% of its influence on the dependent variable, namely academic fraud behavior. While the remaining 20.7% is influenced or explained by other variables.

The Influence of Pressure, Opportunity for Rationalization, Ability and Arrogance on Academic Fraudulent Behavior

The results of statistical testing of the first hypothesis (H1) show that the variables of pressure, opportunity, rationalization, ability, and arrogance simultaneously influence academic fraudulent behavior, so it can be concluded that in this study H1 is accepted.

The results of this study are supported by the results of the f test conducted using SPSS 29 software and can be seen in table 2 which obtained an f value of 192.248 with a significance value of 0.001 <0.05, then H1 is accepted. It can be concluded that pressure, opportunity, rationalization, ability, and arrogance together have an influence on academic fraud behavior.

The Influence of Pressure on Academic Fraud Behavior

The results of the hypothesis analysis through the t-test show that the significance value obtained is 0.342, which is greater than 0.05, and the calculated t value is 0.952 which is smaller than the t-table value of 1.970. From these findings, it can be concluded that the pressure variable does not affect academic fraud behavior, so it can be concluded that in this study H2 is rejected.

According to (Motifasari & Cholid Mawardi, 2019) pressure is a situation where someone feels the need to choose to commit fraudulent behavior. There are some students who feel pressured to always get good grades and some others feel normal. In this study, students of the Accounting Study Program at Jambi University felt no need to commit academic fraud because there was no main reason to support committing fraud. Students were able to understand the lecture material, students were not required by parents or lecturers to get high grades and there were no demands to get a high GPA.

The results of this study are in line with the research conducted by (Dhao et al., 2022; Oktarina, 2021) which showed that pressure had no effect on academic fraud. The high or low pressure felt by a student does not cause students to commit or not commit fraud. This is different from the results of research conducted by (Bunayya et al., 2021; Sihombing & Budiartha, 2020) which stated that the pressure factor has an influence on academic fraud.

The Influence of Opportunity on Academic Fraud Behavior

The results of hypothesis testing using the t-test showed that the significance value was 0.000 <0.05 and the calculated t value was 5.432> the t-table value of 1.970. It can be concluded that the opportunity variable has a significant influence on academic fraud behavior, so it can be concluded that in this study H3 is accepted.

Albrecht (2012) stated that opportunity can be interpreted as a condition in which individuals feel they have a series of situations that support them to commit academic fraud without being detected. In this context, opportunity plays an important role in influencing academic fraud

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behavior, in line with the theory proposed by Albrecht (2012) which states that the more opportunities available, the higher the likelihood of such behavior occurring.

The results of this study are in line with research conducted by (Bunayya et al., 2021; Sihombing & Budiartha, 2020) which states that opportunities have a significant influence on academic fraud behavior. The higher the opportunities available during the exam, the greater the likelihood of fraud. Conversely, if the level of opportunity is low, fraud is less likely to occur. This is exacerbated by the lack of strict supervision during the exam, which creates opportunities for students to cheat, sanctions that are not strict for those caught fraud, so that these actions are left alone and easy internet access which provides opportunities for students to plagiarize. This is different from the results of research conducted by (Dhao et al., 2022; Oktarina, 2021) which states that the opportunity factor has no effect on academic fraud.

The Influence of Rationalization on Academic Fraud Behavior

The results of the hypothesis analysis through the t-test show that the significance value obtained is 0.000, which is smaller than 0.05, and the calculated t value is 4.634 which exceeds the t-table value of 1.970. It can be concluded that the Rationalization variable has a significant influence on academic fraud behavior, so it can be concluded that in this study H4 is accepted.

Rationalization can be defined as an individual's attempt to justify unethical actions, often using invalid reasons (Albrecht, 2012). In the context of academic fraud, rationalization serves as a mechanism for students to justify their actions that violate norms, thereby reducing feelings of guilt that may arise from such behavior. Various factors can encourage individuals to engage in academic fraud, including the influence of the social environment such as friends who also cheat, the belief that such actions will not harm others, and a lazy attitude in learning that makes them prefer to rely on fraud methods that have become habits. Thus, rationalization remains one of the important elements that support the occurrence of academic fraud among students.

The results of this study are in line with research conducted by (Bunayya et al., 2021; Dewi & Pratama, 2020) which found that rationalization has an effect on academic fraud. The higher the rationalization of students towards fraud, the greater the possibility of committing academic fraud. This is different from the results of research conducted by (Dhao et al., 2022; Oktarina, 2021) which stated that rationalization has no effect on academic fraud.

The Influence of Ability on Academic Fraud Behavior

The results of hypothesis testing using the t-test showed that the significance value was 0.001 <0.05 and the calculated t value was 3.278> the t-table value of 1.970. It can be concluded that the Ability variable has a significant influence on academic fraud behavior, so it can be concluded that in this study H5 is accepted.

Capability is the ability and personal attitudes that play a significant role in the occurrence of fraud. According to research conducted by Marks (2011), a person's competence can be seen from their ability to ignore internal controls, design complex concealment strategies, and manage social interactions for personal gain, including selling information to other parties. Students who commit academic fraud more often tend to have the ability to plan fraud during learning which generally has a careful and calm attitude when committing fraud, besides the ability to suppress guilt is also a factor in students committing fraud.

The results of this study are in line with research conducted by (Bunayya et al., 2021; Dewi & Pratama, 2020) which states that rationalization has an effect on academic fraud. Students who have the ability and experience in committing academic fraud find it easier to develop strategies for academic fraud. In contrast to research conducted by (Fenny et al., 2023; Oktarina, 2021) which shows that ability does not affect academic fraud behavior.

The Influence of Arrogance on Academic Fraud Behavior

The results of hypothesis testing using the t-test showed that the significance value was 0.523> 0.05 and the calculated t value was 0.634 <t-table value of 1.970. It can be concluded that the pressure variable does not have a significant influence on academic fraud behavior, so it can be concluded that in this study H6 is rejected.

Arrogance can be interpreted as an attitude possessed by individuals who feel they are stronger, bigger, or more influential than others. Arrogance arises from a tendency to be more self-centered. The fraud pentagon theory suggests that arrogance is one of the factors that can cause fraud. However, the results of this study do not support this theory, because it shows that the arrogance factor does not affect academic fraud. Students are able to control their egos so that arrogance does not influence someone in committing fraud.

The results of this study are in line with research conducted by (Fenny et al., 2023; Handayani et al., 2021; Pratiwi & Munari, 2024) which stated that arrogance has no effect on academic fraud. This is different from research conducted by (Alfian & Rahayu, 2021) which concluded that arrogance has an effect on academic fraud.

CONCLUSION

Based on the analysis and discussion that has been done regarding the influence of pressure, opportunity, rationalization, ability and arrogance on academic fraud behavior, it can be concluded that pressure and arrogance do not affect academic fraud behavior. While the variables of opportunity, rationalization and ability affect the academic fraud behavior of students in the Accounting Study Program, Faculty of Economics and Business, University of Jambi. The greater the opportunity, the higher the possibility of fraudulent behavior, the higher the level of rationalization, the greater the possibility of academic fraud behavior and the higher the ability, the greater the possibility of academic fraud behavior.

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