

**ACADEMIC BEHAVIOR FROM THE PERSPECTIVE OF THE FRAUD  
HEXAGON THEORY (AN EMPIRICAL STUDY OF MASTER'S DEGREE  
ACCOUNTING STUDENTS IN SOUTH KALIMANTAN PROVINCE)**



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**Abstract**

Academic fraud remains a critical issue in higher education, particularly at the postgraduate level, where ethical awareness and professional responsibility are expected to be stronger. This study aims to analyze academic fraud behavior among Master's Degree Accounting students in South Kalimantan using the Fraud Hexagon Theory, which consists of pressure, opportunity, rationalization, capability, arrogance, and collusion. This research employs a quantitative approach with primary data collected through questionnaires distributed to postgraduate accounting students. Multiple linear regression analysis was used to test the proposed hypotheses. The results indicate that pressure, capability, rationalization, arrogance, and collusion have a positive and significant effect on academic fraud behavior, while opportunity does not show a significant partial effect. Rationalization emerges as the most dominant factor influencing academic fraud, followed by collusion. The coefficient of determination shows that the Fraud Hexagon variables explain 56.5% of the variance in academic fraud behavior. These findings suggest that internal cognitive and social factors play a more decisive role than situational opportunity in driving academic misconduct at the postgraduate level. The study contributes theoretically by extending the application of Fraud Hexagon Theory in an academic setting and practically by providing insights for universities to strengthen academic integrity policies, ethical education, and fraud prevention mechanisms among postgraduate students.

**Keywords:** Academic Fraud, Fraud Hexagon Theory, Postgraduate Students, Accounting Education, Academic Integrity

## INTRODUCTION

Higher education institutions function as providers of advanced education that are responsible for shaping a generation with integrity and intellectual capacity through character education that instills honesty in all academic activities (Wahyuningsih et al., 2024). Universities are required to maintain environments free from fraudulent practices because higher education institutions serve a strategic role in producing morally grounded and ethically responsible human resources (Wahyuningsih et al., 2024). Fraud is defined as an intentional act carried out to obtain unlawful benefits through deception, manipulation, and legal violations that cause harm to other parties (Aditantra & Chariri, 2023). In the academic environment, fraud manifests as academic fraud, including cheating, plagiarism, unethical collaboration, and misuse of learning processes committed consciously by students and other members of the academic community (Nainggolan, 2020).

Academic fraud represents a global problem that also occurs significantly in Indonesia, as evidenced by findings indicating that a large proportion of students have engaged in academic dishonesty, particularly plagiarism and dishonesty during examinations (Winardi et al., 2017). Indonesia ranks second globally in academic fraud cases with a percentage of 16.73%, reflecting a serious integrity crisis in higher education (Tempo.co, 2024). This phenomenon is reinforced by the proliferation of predatory journal publications, academic ghostwriting practices, and ethical violations that contribute to the decline of quality and credibility of national scholarly works (Zhafira et al., 2024). Data on article retractions in Indonesia also indicate a year-to-year increase caused by plagiarism, data falsification, and breaches of academic ethics (The Conversation, 2024).

Fraud Hexagon Theory is considered relevant for analyzing academic fraud behavior because it integrates six key elements—pressure, opportunity, rationalization, capability, ego, and collusion—in explaining the occurrence of fraudulent actions (Vousinas, 2016). Several empirical studies have demonstrated inconsistent findings regarding the influence of each Fraud Hexagon element on students' academic fraud, resulting in variations across previous research outcomes (Murdiyansyah et al., 2017; Fadersair & Subagyo, 2019; Moorcy et al., 2021). Research focusing on Master's-level Accounting students is essential because this group possesses higher academic comprehension and professional ethical awareness while simultaneously facing academic pressures that may encourage dishonest behavior (Christian et al., 2024). Therefore, examining Fraud Hexagon Theory among Master's Accounting students in South Kalimantan is expected to provide an in-depth understanding of factors driving academic fraud and to serve as a foundation for strengthening academic integrity in higher education institutions (Christian et al., 2024).

## REVIEW OF LITERATURE

### Theory of Planned Behaviour (TPB)

The Theory of Planned Behaviour is an extension of the Theory of Reasoned Action that explains intention as the primary predictor of individual behavior (Ramdhani, 2011). Intention is understood as a conscious desire to perform an action and is dynamic, changing in response to individual conditions (Ramdhani, 2011). In TPB, intention is influenced by attitude toward the behavior, subjective norms, and perceived behavioral control (Fuad, 2019). Attitude reflects an individual's evaluation of an object or action formed through emotional and cognitive processes that can be learned and modified (Christiana et al., 2021).

Subjective norms represent perceived social pressure from significant others in shaping behavior (Arum, 2012). Perceived behavioral control refers to an individual's belief regarding the ease or difficulty of performing a behavior based on past experience (Permatasari, 2021).

### **Fraud**

Fraud is defined as an intentional act of deception carried out to obtain unlawful benefits at the expense of others (Arens et al., 2014). Fraud behavior has wide-ranging consequences because it causes harm to organizations, governments, stakeholders, and society (Alberto et al., 2016). Fraud takes various forms, including financial fraud, marketing fraud, banking fraud, identity fraud, tax fraud, cyber fraud, procurement fraud, payroll fraud, and academic fraud (Arens et al., 2014). Academic fraud involves violations of academic ethics such as plagiarism, data falsification, examination cheating, collusion, and manipulation of research outcomes that undermine educational integrity (Arens et al., 2014). Multiple theories have been developed to explain the causes of fraud, ranging from Fraud Triangle Theory to Fraud Hexagon Theory with increasing analytical complexity (Vousinas, 2019).

### **Triangle Fraud Theory**

Triangle Fraud Theory explains that fraud occurs due to the interaction of pressure, opportunity, and rationalization (Khoirunnisa & Amaroh, 2020). Pressure arises from financial needs, lifestyle demands, or influence from close social environments that motivate individuals to commit fraud (SAS No. 99, 2014). Opportunity emerges when weak internal control systems allow individuals to exploit existing gaps (SAS No. 99, 2014). Rationalization refers to the cognitive process by which perpetrators justify fraudulent actions as acceptable (Fraud Auditing, 2020). Rationalization is considered the most difficult element to measure because it operates internally within the individual's mindset (Fraud Auditing, 2020).

### **Fraud Scale Theory**

Fraud Scale Theory explains that fraud is influenced by pressure, opportunity, and personal integrity (Fraud Auditing, 2020). This theory emphasizes that individuals facing high pressure and opportunity while possessing low integrity are more likely to engage in fraud (Fraud Auditing, 2020). Fraud Scale Theory does not emphasize rationalization as a primary element because it focuses on evaluating individual character traits (Fraud Auditing, 2020). Personal integrity is viewed as the key determinant in distinguishing whether an individual will engage in fraudulent behavior (Fraud Auditing, 2020).

### **Gone Theory**

Gone Theory explains that fraud is driven by greed, opportunity, need, and exposure risk (Bologna, 1993). Greed and need are identified as dominant motivational factors behind fraudulent behavior (Bologna, 1993). This theory broadens fraud analysis by incorporating psychological motivation and detection risk beyond earlier models (Bologna, 1993). Exposure represents the perceived likelihood of being detected, which influences the decision to commit fraud (Bologna, 1993).

### **Diamond Fraud Theory**

Diamond Fraud Theory extends the Fraud Triangle by introducing capability as an additional determinant of fraud (Wolfe & Hermanson, 2004). Pressure functions as the motivational driver, while opportunity arises from weaknesses in internal control systems

(Wolfe & Hermanson, 2004). Rationalization allows perpetrators to justify fraudulent behavior despite awareness of potential risks (Wolfe & Hermanson, 2004). Capability reflects an individual's ability to plan, execute, and conceal fraudulent actions effectively (Wolfe & Hermanson, 2004).

### **Pentagon Fraud Theory**

Pentagon Fraud Theory incorporates arrogance as an additional element to explain fraud at executive and managerial levels (Marks, 2011). Arrogance reflects a sense of superiority and belief that rules do not apply to the perpetrator (Solihat et al., 2023). This theory integrates pressure, opportunity, rationalization, capability, and arrogance as drivers of fraud (Marks, 2011). Empirical findings from COSO indicate that most fraud perpetrators exhibit a combination of pressure and arrogance (Solihat et al., 2023).

### **Hexagon Fraud Theory**

Hexagon Fraud Theory introduces collusion as an additional element to explain fraud conducted collectively (Vousinas, 2019). This theory consists of pressure, capability, opportunity, rationalization, ego, and collusion as determinants of fraud (Moorcy et al., 2021). Collusion refers to agreements between two or more individuals to commit organized fraudulent acts (Vousinas, 2019). This model provides a comprehensive framework for understanding complex and systematic fraud behavior (Moorcy et al., 2021).

## **RESEARCH METHOD**

This study focuses on describing and analyzing academic fraud behavior among Master's Degree Accounting students in public and private universities in South Kalimantan Province by employing the Fraud Hexagon Theory as the main analytical framework (Indriantoro & Supomo, 2014). The research aims to obtain empirical evidence regarding the influence of six Fraud Hexagon dimensions—pressure, capability, opportunity, rationalization, arrogance, and collusion—on academic fraud, which includes dishonest practices such as plagiarism, data manipulation, examination cheating, and falsification of academic documents. A quantitative survey method was applied by distributing structured questionnaires to all active Master's Accounting students in the population, totaling 112 respondents from Universitas Lambung Mangkurat and Institut Bisnis dan Teknologi Kalimantan, using a saturated sampling technique to ensure comprehensive population coverage (Sekaran & Bougie, 2022; Ghozali, 2018). Academic fraud behavior was treated as the dependent variable, while the six elements of Fraud Hexagon Theory served as independent variables, each operationalized based on theoretical definitions related to ethical pressure, individual competence, system weaknesses, self-justification, superiority attitudes, and collaborative misconduct. Data were analyzed using multiple linear regression with SPSS to examine the relationships between variables, preceded by instrument validity and reliability tests as well as classical assumption tests including multicollinearity, heteroscedasticity, and normality (Ghozali, 2018). Hypothesis testing was conducted through t-tests and F-tests to assess partial and simultaneous effects, while the coefficient of determination was used to measure the explanatory power of the independent variables in predicting academic fraud behavior among graduate accounting students.

## RESULTS AND DISCUSSION

### Hypothesis Testing Results

Hypothesis testing was conducted to examine the influence of each independent variable representing the elements of the Fraud Hexagon Theory on students' academic fraud behavior. The results provide empirical evidence regarding the relevance of the Fraud Hexagon Theory in explaining academic fraud behavior at the postgraduate level, particularly among Master's Degree Accounting students. The hypothesis testing results are presented as follows.

#### t-Test Results

The t-test was used to examine the partial effect of each independent variable representing the Fraud Hexagon elements on academic fraud behavior. This test identifies whether each independent variable has a statistically significant influence on the dependent variable at the predetermined significance level.

**Table 1.**  
**t-Test Results**  
**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients (B)	Std. Error	Standardized Coefficients (Beta)	t	Sig.
<b>(Constant)</b>	8.080	5.034	—	1.605	0.112
<b>Pressure</b>	1.153	0.444	1.213	2.594	0.011
<b>Capability</b>	0.542	0.234	0.430	2.315	0.023
<b>Opportunity</b>	0.926	0.504	0.917	1.837	0.069
<b>Rationalization</b>	1.132	0.173	0.764	6.549	0.000
<b>Arrogance</b>	1.090	0.424	0.445	2.569	0.012
<b>Collusion</b>	1.326	0.526	0.385	2.524	0.013

<sup>a</sup> Dependent Variable: Academic Fraud Behavior

Source: Processed Data, 2026

The partial test results indicate that Pressure, Capability, Rationalization, Arrogance, and Collusion have a positive and statistically significant effect on academic fraud behavior. Opportunity does not show a significant partial effect. Rationalization emerges as the most dominant factor, reflected by the highest t-value.

#### F-Test Results

The F-test was applied to examine the simultaneous effect of all independent variables on academic fraud behavior and to assess the overall suitability of the regression model.

**Table 2.**  
**F-Test Results**

ANOVA <sup>a</sup>					
Model	Sum of Squares	df	Mean Square	F	Sig.
<b>Regression</b>	1221.684	6	203.614	24.984	0.000 <sup>b</sup>
<b>Residual</b>	855.736	105	8.150		
<b>Total</b>	2077.420	111			

<sup>a</sup> Dependent Variable: Academic Fraud Behavior

<sup>b</sup> Predictors: Pressure, Capability, Opportunity, Rationalization, Arrogance, Collusion  
Source: Processed Data, 2026

The F-test results indicate that all independent variables simultaneously have a significant effect on academic fraud behavior, confirming that the regression model is statistically valid.

**Coefficient of Determination**

The coefficient of determination was used to measure the explanatory power of the independent variables in explaining variations in academic fraud behavior.

**Table 3.**  
**Coefficient of Determination**

<b>Model Summary</b>				
<b>Model</b>	<b>R</b>	<b>R Square</b>	<b>Adjusted R Square</b>	<b>Std. Error of the Estimate</b>
<b>1</b>	0.767 <sup>a</sup>	0.588	0.565	2.85480

<sup>a</sup> Predictors: Pressure, Capability, Opportunity, Rationalization, Arrogance, Collusion  
Source: Processed Data, 2026

The adjusted R-square value indicates that 56.5% of the variation in academic fraud behavior is explained by the Fraud Hexagon variables, while the remaining 43.5% is explained by factors outside the model.

**Multiple Linear Regression Analysis**

Multiple linear regression analysis was conducted to empirically examine the influence of Fraud Hexagon elements on academic fraud behavior among Master’s Degree Accounting students.

**Table 4.**  
**Multiple Linear Regression Results**  
**Coefficients<sup>a</sup>**

<b>Model</b>	<b>Unstandardized Coefficients (B)</b>	<b>Std. Error</b>	<b>Standardized Coefficients (Beta)</b>	<b>t</b>	<b>Sig.</b>
<b>(Constant)</b>	8.080	5.034	—	1.605	0.112
<b>Pressure</b>	1.153	0.444	1.213	2.594	0.011
<b>Capability</b>	0.542	0.234	0.430	2.315	0.023
<b>Opportunity</b>	0.926	0.504	0.917	1.837	0.069
<b>Rationalization</b>	1.132	0.173	0.764	6.549	0.000
<b>Arrogance</b>	1.090	0.424	0.445	2.569	0.012
<b>Collusion</b>	1.326	0.526	0.385	2.524	0.013

<sup>a</sup> Dependent Variable: Academic Fraud Behavior  
Source: Processed Data, 2026

**Regression Equation:**

$$Y=8.080+1.153X1+0.542X2+0.926X3+1.132X4+1.090X5+1.326X6+eY$$

Where:

Y = Academic Fraud Behavior

X<sub>1</sub> = Pressure  
X<sub>2</sub> = Capability  
X<sub>3</sub> = Opportunity  
X<sub>4</sub> = Rationalization  
X<sub>5</sub> = Arrogance  
X<sub>6</sub> = Collusion  
e = Error term

The regression results indicate that Pressure, Capability, Rationalization, Arrogance, and Collusion positively influence academic fraud behavior, while Opportunity does not show a significant partial effect. Collusion has the strongest regression coefficient, indicating its dominant role in academic fraud behavior.

#### **Pressure Has a Significant Effect on Academic Fraud Behavior**

The statistical analysis shows that pressure has a positive and significant effect on academic fraud behavior among Master's Degree Accounting students in South Kalimantan. The regression coefficient of 1.153 with a significance value of 0.011 indicates that higher academic pressure increases the likelihood of academic fraud. This finding confirms the hypothesis that pressure is an important determinant of academic dishonesty at the postgraduate level. Empirically, academic pressure arises from demanding coursework, strict graduation timelines, high GPA requirements, workload intensity, and external pressures such as employment responsibilities and family expectations. These conditions encourage students to seek shortcuts when they feel unable to meet academic demands through honest means. As pressure intensifies, academic fraud becomes a coping strategy rather than a spontaneous action.

This finding is consistent with Fraud Hexagon Theory, which identifies pressure as a primary trigger of fraudulent behavior. In academic settings, pressure initiates fraudulent intent, especially when students perceive limited legitimate alternatives. When combined with other factors such as rationalization and opportunity, pressure significantly increases the risk of academic misconduct.

From the perspective of the Theory of Planned Behavior (TPB), pressure influences students' attitudes and subjective norms. Under high pressure, academic fraud may be perceived as a reasonable and socially acceptable solution, particularly when peers normalize such behavior. These conditions strengthen behavioral intentions, making academic fraud a planned and rationalized action rather than an impulsive one.

#### **Capability Has a Significant Effect on Academic Fraud Behavior**

The results indicate that capability has a positive and significant influence on academic fraud behavior, as reflected by a regression coefficient of 0.542 and a significance level of 0.023. This suggests that students who possess higher technical and academic skills are more likely to engage in academic fraud. Capability enables individuals to exploit weaknesses in academic systems effectively.

Within the Fraud Hexagon framework, capability acts as an enabling factor that transforms intention into action. Students with strong academic competence, technological skills, and familiarity with assessment systems are better equipped to manipulate academic processes while minimizing detection risks. As a result, fraud becomes more structured and calculated. This finding aligns with the Theory of Planned Behavior, particularly the concept

of perceived behavioral control. Students who believe they can successfully commit academic fraud without consequences are more confident in executing such behavior. Prior experiences and observations of peers avoiding sanctions further reinforce this perception.

Empirical evidence from prior studies supports this result, emphasizing that capability differentiates individuals who merely consider fraud from those who actually commit it. At the postgraduate level, high intellectual capacity without strong ethical reinforcement increases the risk that academic competence is misused rather than applied responsibly.

#### **Opportunity Does Not Have a Significant Effect on Academic Fraud Behavior**

The analysis reveals that opportunity does not have a significant partial effect on academic fraud behavior, as indicated by a significance value of 0.069. Although the regression coefficient is positive, the effect is statistically insignificant, suggesting that the mere presence of opportunity does not automatically lead postgraduate students to commit academic fraud. Despite existing opportunities such as weak supervision, online examinations, or take-home assignments, many students choose to maintain academic integrity. This finding implies that opportunity alone is insufficient to trigger fraudulent behavior among Master's Degree Accounting students, who tend to consider long-term academic and professional consequences.

From the Theory of Planned Behavior, this result can be explained by strong attitudes and subjective norms against academic fraud. Even when perceived behavioral control exists, students may refrain from misconduct due to ethical awareness, professional identity, and moral responsibility developed at the postgraduate level.

Consistent with several prior studies, this finding suggests that internal factors play a more decisive role than situational factors. Therefore, strengthening ethical values and academic culture may be more effective than merely tightening supervision in reducing academic fraud at the graduate level.

#### **Rationalization Has a Significant Effect on Academic Fraud Behavior**

The results demonstrate that rationalization is the most dominant factor influencing academic fraud behavior, with the highest t-value (6.549) and a regression coefficient of 1.132. This indicates that students who justify dishonest actions are significantly more likely to engage in academic fraud. Rationalization allows individuals to reinterpret unethical behavior as acceptable or harmless. Common justifications include time pressure, perceived unfairness in assessment, or beliefs that "everyone does it." Such cognitive processes reduce guilt and weaken commitment to academic integrity.

This finding strongly supports Fraud Hexagon Theory, which identifies rationalization as a critical internal mechanism that legitimizes fraudulent behavior. Without rationalization, other factors such as pressure or capability would be less effective in motivating academic fraud. Within the TPB framework, rationalization shapes positive attitudes toward academic fraud and strengthens behavioral intention. When students perceive cheating as reasonable and justified, ethical boundaries erode, increasing the likelihood of repeated and deliberate academic misconduct.

#### **Arrogance Has a Significant Effect on Academic Fraud Behavior**

The analysis indicates that arrogance positively and significantly affects academic fraud behavior, as shown by a regression coefficient of 1.090 and a significance value of 0.012. Higher levels of arrogance or self-superiority increase students' tendencies to violate academic rules. In the context of Fraud Hexagon Theory, arrogance reflects excessive self-

confidence and a belief that rules do not apply equally to oneself. Postgraduate students with professional experience or strong academic backgrounds may feel entitled to bend rules to achieve desired outcomes.

From the Theory of Planned Behavior, arrogance influences both attitudes and perceived behavioral control. Students with high arrogance perceive academic fraud as low-risk and manageable, believing they can avoid detection and sanctions. Although previous studies show mixed results, this finding highlights that arrogance becomes more influential at higher educational levels. Without strong ethical reinforcement, confidence and status may foster rule-breaking rather than academic responsibility.

## CONCLUSION

The results show that collusion has a significant and strongest effect on academic fraud behavior, with a regression coefficient of 1.326 and a significance value of 0.013. This indicates that dishonest collaboration among students substantially increases academic fraud. Collusion operates as a collective mechanism that normalizes dishonest behavior. Practices such as sharing answers, coordinated cheating, and mutual protection reduce individual risk and create a permissive academic environment. As a result, academic fraud becomes socially reinforced rather than individually discouraged.

According to Fraud Hexagon Theory, collusion complements other fraud elements by facilitating collective misconduct. Strong peer networks and group solidarity among postgraduate students can unintentionally foster unethical cooperation when integrity norms are weak. Within the Theory of Planned Behavior, collusion is closely linked to subjective norms and perceived behavioral control. When peers endorse dishonest practices, students' intentions to commit academic fraud intensify. Therefore, preventing collusion requires not only individual monitoring but also the cultivation of ethical group norms and academic integrity culture.

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