



Moderation of Extracurricular Activities in Influencing Diamond Fraud on Academic Fraud Behaviour

Nina Farliana^{1*}, Ratieh Widhiastuti², Wisudani Rahmanningtyas³, Atika Nurdiana⁴ 

^{1,2,3,4} Universitas Negeri Semarang, Semarang, Indonesia

*Corresponding author: ninafarliana@mail.unnes.ac.id

Abstract

Banyaknya mahasiswa yang melakukan kecurangan akademik, merupakan perilaku yang tidak terpuji dan tidak boleh terjadi di lingkungan akademik. Penelitian ini bertujuan untuk menguji apakah ada pengaruh antara tekanan, kesempatan, rasionalisasi, dan kemampuan terhadap perilaku mencontek akademik dengan kegiatan ekstrakurikuler sebagai variabel pemoderasi. Penelitian ini menggunakan pendekatan kuantitatif. Populasi dalam penelitian ini adalah 7.029. Sampel diambil dengan menggunakan rumus Slovin sebanyak 379 siswa, teknik pengambilan sampel menggunakan proporsional random sampling. Metode pengumpulan data menggunakan kuesioner. Metode analisis data yang digunakan adalah analisis statistik deskriptif dan Moderated Regression Analysis (MRA). Hasil penelitian menunjukkan bahwa tekanan berpengaruh positif terhadap perilaku menyontek akademik sebesar 11,36%. Peluang berpengaruh positif terhadap perilaku menyontek akademik sebesar 5,52%. Rasionalisasi berpengaruh positif terhadap perilaku mencontek akademik sebesar 42,77%. Kemampuan berpengaruh positif terhadap perilaku menyontek akademik sebesar 18,84%. Implikasinya adalah kegiatan ekstrakurikuler dapat memperkuat pengaruh tekanan, rasionalisasi dan kemampuan terhadap perilaku menyontek akademik. Namun, tidak dapat memoderasi efek peluang pada kecurangan akademik. Saran dari penelitian ini adalah pengawas ujian dapat memperketat pengawasan dan siswa dapat menumbuhkan rasa percaya diri.

Keywords: Perilaku Kecurangan Akademik; Kegiatan ekstrakurikuler; Fraud Diamond.

Abstract

The number of students who commit academic fraud is a behaviour that is not commendable and should not occur in the academic environment. This study aims to test whether there is an influence between pressure, opportunity, rationalization, and ability on academic cheating behaviour with extracurricular activities as a moderating variable. This study uses a quantitative approach. The population in this study was 7.029. Samples were taken using the Slovin formula for as many as 379 students, and the sampling technique used proportional random sampling. Methods of data collection using a questionnaire. The data analysis method used is descriptive statistical analysis and Moderated Regression Analysis (MRA). The study results show that pressure positively affects academic cheating behaviour by 11.36%. An opportunity has a positive effect on academic cheating behaviour by 5.52%. Then, Rationalization has a positive effect on academic cheating behaviour by 18.84%. The ability has a positive effect on academic cheating behaviour by 42.77%. The implication is extracurricular activities can strengthen the influence of pressure, rationalization and ability on academic cheating behaviour. However, unable to moderate the effect of opportunity on academic cheating. This research suggests that exam supervisors can tighten supervision, and students can foster self-confidence.

Keywords: Academic Cheating Behaviour; Extracurricular Activities; Fraud Diamond.

History:

Received : April 05, 2022
Revised : April 10, 2022
Accepted : September 16, 2022
Published : October 25, 2022

Publisher:

Undiksha Press
Licensed: This work is licensed under
a Creative Commons Attribution 3.0 License



1. INTRODUCTION

Higher education aims to produce educated people according to the existing criteria (Indrajit & Djokopranoto, 2006). Universities are expected to produce quality professionals in terms of knowledge, capital, and ethics (Apriani et al., 2017). The learning process can shape students' character as provisions in carrying out the world of work. However, in reality, the environment in higher education still has deviant behaviour. One of the problems in the university environment is academic fraud. According to the student team research at various universities in Bogor, 80% of students committed academic fraud (Murni & Pratiwi, 2020). Academic fraud is a form of bad behaviour that will hurt students (Padmayanti et al., 2017).

Examples of academic cheating include opening notes during exams, opening cellphones for browsing during exams, and collaborating with friends during exams. Academic fraud is a common problem in the world of education. This activity is considered normal in the world of education. Students think grades are everything, so academic fraud is rampant. Academic fraud is a severe problem in education. Therefore, special handling is needed to minimize the occurrence of academic fraud. Universitas Negeri Semarang (UNNES) aims to produce academics with superior competence.

In the learning process, students are expected to gain knowledge so that they become human beings with superior abilities after graduation. However, in reality, students in learning are not used properly; students are only value-oriented. Value-oriented behaviour alone makes students justify any means to get the desired grades; eventually, students commit academic fraud to get grades. Academic fraud committed will become a habit and must be avoided. Academic fraud has occurred in various countries (Fadri & Khafid, 2018; Ma et al., 2013; Munirah & Nurkhin, 2018). Bad habits during high school and the equivalent can negatively influence the lecture process. The number of students who commit academic fraud makes this behaviour familiar, which is not commendable and should not occur in the academic environment.

Based on initial observation data on 2018 UNNES undergraduate students, it was proven that academic fraud had occurred among students. Researchers made initial observations by distributing questionnaires to 35 UNNES students; the results of initial observations showed that of 35 respondents, 46% had made small notes for cheating during exams, 43% of students had opened notes during exams, 77% of students had found out about exam questions. by asking the class that has taken the exam, 51% of students have opened their cellphones to browse during exams, 43% of students have collaborated through the Whatts App group during exams, 86% of students have collaborated with friends during exams. In addition, 54% of students have copied a friend's answer during an exam, 63% of students have used sure signs to cooperate during exams, 51% of students have given answer sheets to friends during exams, 23% of students have seen a friend's answer sheet without knowing it, 40% of students have exchanged answers using paper or other writing instruments with friends during exams, 40% of students have done scientific work by copying and pasting from the internet without citing the source, 9% of students have copied a friend's scientific work to be collected as an assignment, 54% of students have copied a friend's assignment while working on an individual assignment, 80% of students have done an assignment individual in groups.

Fraud diamonds is a development of the fraud triangle theory; the fraud triangle theory only explains three factors that influence fraudulent behaviour, while the fraud diamond theory adds one element that can influence fraudulent behaviour. There are additional factors, namely ability, so four factors influence academic cheating behaviour: pressure, opportunity, rationalization and self-ability (capability) (Wolfe & Hermanson, 2004). Internal and external factors affect students in the lecture process. Pressure is an impulse that makes someone take an action to be taken. The urge to get high grades, but the student is not confident in his academic abilities. Pressure is when someone must commit fraud (Sihombing & Budiarta, 2020). Many studies show that fraud is more likely to occur when a person has incentives (pressure) to commit fraud, weak controls, or oversight is exerted (Wolfe & Hermanson, 2004). Previous studies show that pressure has a positive and significant effect on fraudulent behaviour (Amalia & Nurkhin, 2019; Apriani et al., 2017; Fadri & Khafid, 2018; Munirah & Nurkhin, 2018; Murni & Pratiwi, 2020; Padmayanti et al., 2017; Sihombing & Budiarta, 2020). Pressure has a positive and insignificant effect on academic cheating (Andrianus et al., 2019). The research is supported by research that shows that pressure positively affects academic cheating (Boyle et al., 2016). Pressure negatively

and significantly affects academic cheating behaviour (Alviani et al., 2016). The results of other studies show different results. These studies show that pressure does not affect academic cheating (Andayani & Sari, 2019; Artani & Wetra, 2017; Bicer, 2020; Budiman, 2018; Hariri et al., 2018; Isgiyarta et al., 2019; Saidina et al., 2017; Yudiana & Lastanti, 2017). Previous research regarding academic pressure on academic cheating shows different results between one researcher and another, so the academic pressure variable will be the variable that will be examined in this study. The learning environment can affect the learning process of students. Seeing an environment that supports academic cheating will create opportunities for academic cheating. Everyone has the opportunity, but not everyone takes advantage of the opportunity to commit fraud. Opportunities pave the way to cheating (Wolfe & Hermanson, 2004). The fraud diamond theory explains that opportunities will increase fraudulent behaviour. Previous studies show that opportunity positively and significantly affects academic fraud (Alviani et al., 2016; Amalia & Nurkhin, 2019; Hariri et al., 2018; Munirah & Nurkhin, 2018; Padmayanti et al., 2017; Sihombing & Budiarta, 2020). The opportunity positively affects academic cheating (Andayani & Sari, 2019; Boyle et al., 2016; Sintiani et al., 2018). The opportunity negatively and significantly affects academic cheating (Murni & Pratiwi, 2020). Another study presented the same result: opportunity has a negative and insignificant effect on academic cheating. Other research shows that opportunity does not affect academic cheating behaviour (Apriani et al., 2017; Artani & Wetra, 2017; Aziz, 2015; Budiman, 2018; Fadri & Khafid, 2018; Muhsin, Kardoyo, & Nurkhin, 2018; Saidina et al., 2017; Widianingsih, 2013; Zamzam et al., 2017). Based on research that has been done that the results are inconsistent.

Self-justification of a mistake or called rationalization. The third factor that affects academic cheating. Rationalization in the fraud diamond theory is a factor that influences fraud. The higher the rationalization of students, the higher the academic cheating (Wolfe & Hermanson, 2004). Rationalization can attract students to commit fraud (Alviani et al., 2016; Saidina et al., 2017). Rationalization of academic cheating shows that rationalization positively and significantly affects academic cheating (Adriyana, 2019; Andrianus et al., 2019; Hariri et al., 2018; Munirah & Nurkhin, 2018; Padmayanti et al., 2017; Sihombing & Budiarta, 2020). In contrast, other research shows that rationalization negatively and significantly affects academic cheating (Murni & Pratiwi, 2020). The results of this study are not consistent with research that stated rationalization does not affect academic cheating behaviour (Andayani & Sari, 2019; Artani & Wetra, 2017; Aziz, 2015; Fadri & Khafid, 2018; Rangkuti, 2011; Ridhayana et al., 2018; Widianingsih, 2013; Zamzam et al., 2017). In addition to the three elements that influence fraud, there is one additional element that affects fraud in diamond fraud, namely ability. The higher the ability to commit academic fraud, the higher the level of academic cheating committed. Abilities are defined as personal traits, and abilities play a significant role in academic cheating (Wolfe & Hermanson, 2004). In the fraud diamond theory, the ability is the main factor that affects academic cheating. A person's academic ability will affect the lecture process. Previous research shows the ability has a positive and significant effect on academic cheating (Amalia & Nurkhin, 2019; Fadri & Khafid, 2018; Hariri et al., 2018; Munirah & Nurkhin, 2018). Different results found by several previous studies stated ability does not affect academic cheating behaviour (Andayani & Sari, 2019; Muhsin, Kardoyo, Arief, et al., 2018; Murni & Pratiwi, 2020; Padmayanti et al., 2017). Based on the fraud diamond theory, four factors influence fraud: pressure, opportunity, rationalization and ability. It will investigate whether these 4 factors influence UNNES undergraduate students to commit academic fraud. Previous research has shown inconsistent results on academic cheating behaviour. This gap needs research to determine what factors influence UNNES undergraduate students to commit academic fraud. Therefore, other factors are needed to moderate pressure, opportunity, rationalization and ability to deal

with academic cheating. The moderating variable in this study is extracurricular activities. These factors are individual factors of a person. The campus world does not only talk about lectures but also extracurricular activities. One of the student's behaviour is influenced by the surrounding environment, such as extracurricular activities. Students carry out extracurricular activities outside of class hours (Dahliyana, 2017). Extracurricular activities positively affect academic cheating (assignments, papers, and tests) (Ma et al., 2013). The research was conducted at 16 colleges and universities in China. Extracurricular activities have a coefficient of 0.1445. The extracurricular activity variable becomes a moderating variable that can strengthen because extracurricular activities will affect students in the lecture process.

The environment of extracurricular activities will affect students from thinking to acting in lectures; this is what distinguishes students who do not participate in such activities. Extracurricular activities that harm students will increase academic cheating. This study makes extracurricular activities able to strengthen the influence of fraud diamonds (pressure, opportunity, rationalization, and ability) on academic cheating behaviour. If extracurricular activities followed by students increase or students are increasingly busy in extracurricular activities, it will increase the influence of fraud diamonds on academic cheating behaviour. Based on the background that presents facts regarding the gap phenomenon, research gap and the existence of supporting theories related to academic cheating behaviour above, this study aims to analyze whether the four dimensions in the diamond fraud theory are explained through the variables of pressure, opportunity, rationalization and capability have a positive and significant effect on academic cheating behaviour of UNNES undergraduate students class 2018, as well as analyzing whether extracurricular activities can strengthen the influence of the diamond fraud theory factor on academic cheating behaviour of UNNES undergraduate students class 2018.

2. METHODS

This research uses quantitative research. The type of testing in this study is hypothesis testing, and the population in this study were active UNNES undergraduate students, class of 2018, totalling 7.029 students. Probability sampling with proportional random sampling is the sampling technique in this study. Determination of the sample size in this study using the Slovin formula with an error tolerance level of 5%, the sample obtained was 379 UNNES undergraduate students, class of 2018. The method used to collect data in this research is using the questionnaire method. This study used a closed questionnaire with an already available answer. The scale used for this instrument is the Likert scale. The instrument grid is shown in table 1. The test of this research instrument uses validity and reliability tests. It is said to be valid if $r_{\text{count}} > r_{\text{table}}$, and the value is positive, then the item, question, or indicator is declared valid. Said to be reliable if it gives a Cronbach Alpha value > 0.7 . Data were analyzed using descriptive statistical analysis techniques, statistical t-tests and Moderated Regression Analysis (MRA). This study uses IBM SPSS Statistics 21 as a tool for data processing.

Table 1. Instrument Grid

Variable	Instrument Grid
Academic Cheating Behaviour (Y)	1. Academic cheating behaviour when doing individual assignments.
	2. Academic cheating behaviour when working on group assignments.
	3. Academic cheating behaviour during midterm
	4. Academic cheating behaviour during the final exam

Variable	Instrument Grid
Academic Pressure (X1)	<ol style="list-style-type: none"> 1. Pressure from parents. 2. Pressure from lecturers. 3. Pressure from peers. 4. Not having enough time to study
Academic Cheating Opportunity (X2)	<ol style="list-style-type: none"> 1. Lack of controls to prevent and detect fraud. 2. Inability to judge the quality of an outcome. 3. Failure to discipline perpetrators of fraud. 4. Lack of access to information. 5. Ignorance, apathy, and incompetence of the aggrieved party. 6. Lack of inspection.
Rationalization of Academic Cheating (X3)	<ol style="list-style-type: none"> 1. Fraudsters often see academic cheating. 2. The perpetrators of fraud feel that no one will be harmed. 3. Perpetrators of fraud feel entitled to get more. 4. Perpetrators of fraud feel that it was done for a good cause. 5. Cheating is done to maintain a reputation.
Academic Cheating Ability (X4)	<ol style="list-style-type: none"> 1. Can commit fraud based on current opportunities. 2. Have strong self-confidence. 3. It can influence other students to commit fraud. 4. Can emphasize guilt after cheating
Extracurricular Activities (Z)	<ol style="list-style-type: none"> 1. Individual 2. Choices 3. Active engagement 4. Fun 5. Work ethic 6. Social benefits

3. RESULTS AND DISCUSSION

Result

The results of the descriptive and regression analysis of variables in this study are presented in [Tables 2](#) to 7.

Table 2. Results of Descriptive Analysis of Variables

Variable	Average	Criteria
Academic Cheating Behaviour	21.03	Low
Academic Pressure	24.93	High Enough
Opportunity for Academic Cheating	46.07	High Enough
Rationalization of Academic Cheating	38.11	High Enough
Academic Cheating Ability	26.17	Low
Extracurricular Activities	24.61	Low

[Table 2](#) shows that the descriptive statistical analysis results of academic cheating behaviour obtained an average of 21.03, including low criteria. Descriptive statistical analysis of academic stress obtained an average of 24.93, including the criteria for being relatively high. Descriptive statistical analysis of the opportunity to commit academic fraud obtained an average of 46.07, including relatively high criteria. Descriptive statistical analysis of the rationalization of committing academic fraud obtained an average of 38.11, including relatively high criteria. Descriptive statistical analysis of the ability to commit academic fraud

obtained an average of 26.17, including low criteria. Descriptive statistical analysis of extracurricular activities obtained an average of 24.61, including low criteria.

The prerequisite test consists of a normality test and a linearity test. The normality test used the Kolmogorov-Smirnov value of 0.501 and Asymp. Sig of 0.963 with a value of > 0.05 , so it can be interpreted that the residual data with academic cheating behaviour is the dependent variable of a normal distribution. Linearity test by looking at the significance value of *Deviation from Linearity*. Test results value linearity of *Deviation from Linearity* > 0.05 shows that the variables of academic pressure, the opportunity to cheat, rationalization of academic cheating, ability to commit academic fraud and linear extracurricular activities Classical assumption test consists of multicollinearity test and heteroscedasticity test. The multicollinearity test can be seen from the results of the SPSS output at the tolerance value or VIF, indicating that the calculation results for the tolerance value > 0.10 and $VIF < 10.00$ for the five variables. It can be concluded that there is no multicollinearity between independent variables. Heteroscedasticity test using Glejser test. The results of the heteroscedasticity test show that academic pressure, the opportunity to commit academic fraud, rationalization of academic cheating, the ability to commit academic fraud, and extracurricular activities have a significance greater than 0.05, so it can be concluded that there is no heteroscedasticity.

Table 3. Statistical Test Results t Academic Pressure Variable

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	12.849	1.207		10.647	0.000
Academic Pressure	0.328	0.047	0.337	6.960	0.000

The t-statistic test shows how far the influence of one independent variable (X) individually explains the variation of the dependent variable (Y). The basis of decision-making used to perform the t-test is with a degree of confidence less than 5% or 0.05, then H_0 is rejected, and H_1 is accepted. Table 3 shows that academic pressure has a positive and significant effect on the academic cheating behaviour of UNNES undergraduate students in the 2018 class; a significant value is $0.000 < 0.05$.

Table 4. Statistical Test Results t Variable Opportunity for Academic Cheating

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	14.677	1.380		10.632	0.000
Opportunity for Academic Cheating	0.138	0.029	0.235	4.701	0.000

Table 4 shows that the opportunity to commit academic fraud has a positive and significant effect on the academic cheating behaviour of UNNES undergraduate students, class of 2018 obtained a significant value of $0.000 < 0.05$. Based on Table 5 shows that the rationalization of committing academic fraud has a positive and significant effect on the academic cheating behaviour of the 2018 UNNES undergraduate students; a significant value of $0.000 < 0.05$ is obtained. Based on Table 6 shows that the ability to commit academic fraud has a positive and significant effect on the academic cheating behaviour of UNNES undergraduate students in the 2018 batch; a significant value of $0.000 < 0.05$ was obtained.

Table 5. Results of Moderated Regression Analysis (MRA) Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	15.025	0.622		24.145	0.000
Academic Pressure*Extracurricular Activities	0.003	0.002	0.175	2.163	0.031
Opportunity for Academic Cheating*Extracurricular Activities	0.000	0.001	0.038	0.481	0.631
Rationalization of Academic Cheating*Extracurricular Activities	-0.004	0.001	-0.345	-3.090	0.002
Academic Cheating Ability*Extracurricular Activities	0.011	0.001	0.795	8.224	0.000

The results of the MRA test in Table 5 show that the interaction variable or multiplication between the academic pressure variable and the extracurricular activity variable as the moderator variable ($X1*Z$) shows a significance value of $0.031 < 0.05$; this means that the extracurricular activity variable is capable of being a moderator variable. The interaction variable or multiplication between the opportunity variable for academic cheating and the extracurricular activity variable as the moderator variable ($X2*Z$) shows a significance value of $0.631 > 0.05$; this means that the extracurricular activity variable is incapable of being a moderator variable. The interaction or multiplication variable between the rationalization variable for committing academic fraud with the extracurricular activity variable as the moderator variable ($X3*Z$) shows a significance value of $0.002 < 0.05$; this means that the extracurricular activity variable is capable of being a moderator variable. The interaction variable or multiplication between the ability to commit academic fraud and extracurricular activities as a moderator variable ($X4*Z$) shows a significance value of $0.000 < 0.05$; this means that the extracurricular activity variable is capable of being a moderator variable.

Discussions

The Effect of Academic Pressure on Students' Academic Cheating Behaviour

The results of the H1 hypothesis test, namely that academic pressure has a positive and significant effect on the academic cheating behaviour of the 2018 UNNES undergraduate students, are accepted. Based on the results of the statistical t-test (t-test) on the academic pressure variable shows that the significance value is $0.000 < 0.05$. It can be concluded that academic pressure has a positive and significant effect: the higher the academic pressure on students, the higher the academic cheating behaviour carried out. Based on the fraud, the diamond theory states that pressure on someone will increase the fraud committed. The results of this study indicate that the higher the pressure felt by students, the level of cheating will increase. Academic pressure is intense pressure on someone from within students and the environment to achieve the desired goals; the pressure comes from various demands (Padmayanti et al., 2017). Pressure occurs due to various factors, including pressure from parents, peers, lecturers, etc. Students who feel pressured will commit fraud to achieve the desired goals.

The frequency distribution analysis results of the academic pressure variable, the average was 24.93 and was in the relatively high category. The descriptive analysis per indicator results shows that the indicator of parental pressure is in a low category. The indicator of pressure from the lecturers and not having enough time to study is in the high enough category, and the indicator of peer pressure is in a low category. This research shows

that the pressure from the lecturers and insufficient time to study is in the high enough category. The pressure from lecturers makes students commit academic fraud because students feel that the assignments given by the lecturers are too many. The exams and assignments given by the lecturers are complicated, and I feel that they are often compared to other students with higher scores. In addition, not having enough time to study makes students feel that the material being tested during the exam is very large and complicated to understand; students cannot manage their time correctly, resulting in often delaying doing assignments and feeling they do not have time to study so they feel pressured and commit fraud. Academic.

This study is consistent with the results of research that shows that academic pressure has a positive and significant effect (Amalia & Nurkhin, 2019; Apriani et al., 2017; Fadri & Khafid, 2018; Munirah & Nurkhin, 2018; Murni & Pratiwi, 2020; Padmayanti et al., 2017; Sihombing & Budiarta, 2020). Based on the results, it can be concluded that academic pressure encourages students to commit fraud to get good grades. Therefore, the results of this study can support previous research that stress affects student academic cheating behaviour.

The Effect of Opportunity for Academic Cheating on Student Academic Cheating Behaviour

The results of the H2 hypothesis test, namely the opportunity to commit academic fraud, had a positive and significant effect on the academic cheating behaviour of the 2018 UNNES undergraduate students, which were declared accepted. The t-test statistic (t-test) results on the opportunity variable to commit academic fraud showed that the significance value was $0.000 < 0.05$, which means that the opportunity to commit academic fraud was positive and significant. It can be concluded that the higher the chance of committing academic fraud among students, the higher the academic cheating behaviour carried out. Opportunity is a situation that opens opportunities that allow fraud to be carried out (Budiman, 2018). Opportunity is one factor that influences fraudulent behaviour, following the fraud diamond theory explaining that opportunity will increase fraudulent behaviour. In addition, the social cognitive theory also supports the interaction between humans, the environment and human behaviour based on their environment. The opportunity to commit academic fraud occurs because of an environment that provides opportunities for academic cheating. Students who find the opportunity will commit academic fraud.

The analysis results of the frequency distribution of the opportunity for academic cheating, the variable has an average value of 46.07 and is in the reasonably high category. The results of the descriptive analysis per indicator show that the indicators of lack of control to prevent and detect, failure to discipline perpetrators of fraud, inability to assess the quality of the results, lack of access to information, ignorance, apathy, and the inability of the aggrieved parties are in a reasonably high category. In contrast, the indicator of lack of inspection is in the high category. This study shows that the average 2018 UNNES undergraduate students are in the reasonably high category. Students commit academic fraud because they feel they can do so. In the indicator of lack of control to prevent and detect, students feel that the campus does not provide special supervision so that students do not commit academic fraud. Indicators of failure in disciplining perpetrators of fraud, students feel that if they cheat, they will not get punished. An indicator of the inability to assess the quality of the results in the lecture process, students feel that the lecturer only assesses the final result of a job, not seeing the process. Indicators of lack of access to information, the supervisor often does not read out the exam rules during exams. Indicators of ignorance, apathy, and incompetence from the aggrieved party, students feel when they are caught cheating, they are left alone. This research is in line with research that shows that the

opportunity to commit academic fraud has a positive and significant effect on academic cheating behaviour (Alviani et al., 2016; Amalia & Nurkhin, 2019; Hariri et al., 2018; Munirah & Nurkhin, 2018; Padmayanti et al., 2017; Sihombing & Budiarta, 2020). It can be concluded that the opportunity to commit academic fraud affects academic cheating behaviour. Supported by the theory described in this study, this research can strengthen previous research.

The Effect of Rationalization of Academic Cheating on Students' Academic Cheating Behaviour

The results of the H3 hypothesis test, namely the rationalization of committing academic fraud, had a positive and significant effect on the academic cheating behaviour of the 2018 UNNES undergraduate students, which was accepted. The results of the t statistical test (t test) on the rationalization of committing academic fraud show that the significance value is $0.000 < 0.05$, which means that the rationalization of committing academic fraud is positive and significant. It can be concluded that the higher the rationalization of committing academic fraud on students, the higher the behaviour of academic fraud committed. The fraud diamond theory and social cognitive theory support the rationalization effect of committing academic fraud. A person rationalizes the act of cheating so as not to feel guilty (Albrecht et al., 2012). Rationalization in the fraud diamond theory explains that perpetrators rationalize fraudulent actions often carried out by others, or fraud is carried out for good purposes. The existence of this kind of thinking shows that the higher the student rationalizes doing academic cheating, the higher the student commits cheating.

The results of the frequency distribution of rationalization variable for committing academic fraud have an average value of 38.11 and are in the reasonably high category. The results of the descriptive analysis per indicator show that the indicators of fraud perpetrators often see academic cheating; fraud perpetrators feel that it is done for a good purpose. Fraud is carried out to maintain a reputation in the reasonably high category. The indicator of fraud perpetrators feeling that no one was harmed is in a low category, and they feel entitled to better are in the high category. This study shows that students often see other students committing academic fraud so that they commit academic fraud. Like seeing other students working together during exams, for example, cheating and exchanging answers. Students feel that academic cheating is done for a good cause, such as a high GPA can make lecturers and parents proud, and it will be easy to get a job. As well as, students committing academic fraud to maintain their reputation by getting high grades will be appreciated by others. The results of this study are consistent with the results of research showing that the rationalization of academic cheating has a positive and significant effect on academic cheating behaviour (Alviani et al., 2016; Andayani & Sari, 2019; Andrianus et al., 2019; Hariri et al., 2018; Munirah & Nurkhin, 2018; Padmayanti et al., 2017; Saidina et al., 2017; Sihombing & Budiarta, 2020). Based on the explanation, theory and previous research, which states that the rationalization of committing academic fraud has a positive and significant effect, this study can strengthen previous research.

The Effect of Academic Cheating Ability on Student Academic Cheating Behaviour

The results of the H4 hypothesis test, namely the ability to commit academic fraud, have a positive and significant effect on the academic cheating behaviour of the 2018 UNNES S1 students, which are accepted. Based on the t-test statistic (t-test) results on the variable of ability to commit academic fraud, it shows that the significance value is $0.000 < 0.05$, which means that the ability to commit academic fraud is positive and significant. It can be concluded that the higher the ability to commit academic fraud in students, the higher the academic cheating behaviour carried out. The ability to commit academic fraud that

students have in the form of not feeling guilty about cheating makes students take actions that are not commendable, such as cheating. In the diamond fraud theory, the characteristics and abilities of individuals play a significant role in determining whether someone commits fraud. Students who can commit academic fraud will easily commit academic fraud.

Based on the analysis results of the frequency distribution of the ability variable to commit academic fraud has an average value of 26.17 and is in a low category. The descriptive analysis per indicator results show that indicators can commit fraud based on existing opportunities, have strong self-confidence, influence other students to commit fraud and emphasize guilt after cheating in the low category. This study shows that the average 2018 UNNES undergraduate students are in a low category. Students commit academic fraud because they feel they can do so. The indicators can commit fraud based on existing opportunities; students feel they have time to cheat and can find out the behaviour of supervisors so that it is easy to commit academic fraud. Indicators have a strong sense of self-confidence; by seeing their friends committing academic fraud, students believe they can cheat without being detected. Indicators can influence other students to cheat; students invite their friends to cheat. Indicators can emphasize guilt after cheating; cheating done together makes students not feel guilty for committing academic fraud. This research, in line with research, shows that the ability to commit academic fraud positively and significantly affects academic cheating behaviour (Amalia & Nurkhin, 2019; Fadri & Khafid, 2018; Hariri et al., 2018; Munirah & Nurkhin, 2018). Based on previous research, the theory and explanation above state that the ability to commit academic fraud has a positive and significant effect, so that this study can strengthen previous research.

Extracurricular Activities in Strengthening the Effect of Academic Pressure on Students' Academic Cheating Behaviour

The results of the H5 hypothesis test, namely that extracurricular activities can strengthen the influence of academic pressure on the academic cheating behaviour of UNNES undergraduate students, class of 2018, are accepted. Based on the results of the MRA test showed that the significance value was $0.031 < 0.05$. It can be concluded that extracurricular activities can strengthen the influence of academic pressure on academic cheating behaviour. This fifth hypothesis is accepted; it is proven in this study that if students participate in extracurricular activities, the effect of academic pressure on academic cheating behaviour is higher. Based on the social cognitive theory that the environment influences individual behaviour, it proves that the environment of extracurricular activities influences students. Students who participate in extracurricular activities feel the pressure is getting higher, so they commit academic fraud. The demands to get high grades but busyness in extracurricular activities make students pressured to get high grades. Extracurricular activities are activities carried out outside of study hours. The perceived busyness can influence students to commit academic fraud because of pressure from various parties. The descriptive analysis results of the pressure variable to commit academic fraud and extracurricular activities for the 2018 UNNES undergraduate students show that the academic pressure variable is in the reasonably high category and extracurricular activities are in the low category. The results showed that extracurricular activities could strengthen the influence of academic pressure on the academic cheating behaviour of UNNES undergraduate students. In this case, joining students in extracurricular activities can affect academic cheating. The pressure that causes academic cheating can be influenced by extracurricular activities, strengthening academic pressure on academic cheating behaviour. Explained that students who join extracurricular activities are related to students who commit academic fraud (Ma et al., 2013). Students who participate in extracurricular activities spend a lot of time on extracurricular activities so that there is little time to study, which results in academic

cheating to get high grades. Students commit academic cheating as a shortcut to passing the exam (Ma et al., 2013). The higher the extracurricular activities that students participate in, the higher the academic cheating committed by students. Students who take part in extracurricular activities will commit academic fraud, which can strengthen academic cheating.

Extracurricular Activities in Strengthening the Effect of Academic Cheating Opportunities on Student Academic Cheating Behaviour

The results of the H6 hypothesis test, namely that extracurricular activities can strengthen the effect of the opportunity to commit academic fraud on the academic cheating behaviour of the 2018 UNNES S1 students, are rejected. Based on the results of the MRA test showed that the significance value was $0.631 > 0.05$. It can be concluded that extracurricular activities cannot moderate the effect of the opportunity to commit academic fraud on academic cheating behaviour. Extracurricular activities for 2018 UNNES undergraduate students do not affect moderating academic pressure on academic cheating. The descriptive analysis results of the opportunity variable for academic cheating and extracurricular activities for the 2018 UNNES undergraduate students show that the opportunity variable for academic cheating is in the reasonably high category, and the extracurricular activity variable is in the low category. The results showed that being unable to moderate the effect of the opportunity to commit academic fraud on the academic cheating behaviour of UNNES undergraduate student class of 2018. In this case, joining students in extracurricular activities cannot affect the opportunity to commit academic fraud to academic cheating. The opportunity to commit academic fraud that causes extracurricular activities cannot influence academic fraud.

Extracurricular Activities in Strengthening the Effect of Rationalization of Academic Cheating on Students' Academic Cheating Behaviour

The results of the H7 hypothesis test, namely that extracurricular activities can strengthen the influence of rationalization of committing academic fraud on the academic cheating behaviour of UNNES undergraduate students, class of 2018, are accepted. Based on the results of the MRA test showing that the significance value of $0.002 < 0.05$, it can be concluded that extracurricular activities can strengthen the influence of rationalization of academic cheating on academic cheating behaviour. This seventh hypothesis is accepted; it is proven in this study that if students take part in extracurricular activities, it can increase the influence of rationalization for doing academic cheating on academic cheating behaviour to commit academic cheating. Based on the social cognitive theory that the environment influences individual behaviour, it proves that the environment of extracurricular activities influences students. Students who participate in extracurricular activities often hear other students committing academic fraud, thus making students justify their academic cheating behaviour. Based on the results of this study, extracurricular activities can strengthen the influence of rationalization on academic cheating behaviour. The descriptive analysis results of the rationalization variable for committing academic fraud and extracurricular activities for the 2018 UNNES undergraduate students show that the rationalization variable for committing academic fraud is in the reasonably high category, and the extracurricular activity variable is in a low category. The results of the study show that extracurricular activities can strengthen the effect of rationalization of committing academic fraud on the academic cheating behaviour of UNNES undergraduate students of class 2018. Extracurricular activities align with a rationalization of committing academic fraud to commit academic fraud. Experiences from extracurricular activities make students rationalize academic cheating acts to strengthen the rationalization of academic cheating on academic cheating

behaviour. Extracurricular activities are correlated with cheating (Ma et al., 2013). Extracurricular activities make it easy for students to interact with other people, making it easy to invite other students to commit academic fraud. It can be said that extracurricular activities can increase students' academic cheating by inviting other students to cheat. Experience from extracurricular activities makes it easy for students to invite other students to commit academic fraud.

Extracurricular Activities in Strengthening the Effect of Academic Cheating Ability on Students' Academic Cheating Behaviour

The results of the H8 hypothesis test, namely that extracurricular activities can strengthen the influence of the ability to commit academic fraud on the academic cheating behaviour of the 2018 UNNES undergraduate students, are accepted. The MRA test results show that the significance value is $0.000 < 0.05$, which means that extracurricular activities can strengthen the influence of the ability to commit academic fraud on academic cheating. The cognitive, social theory explains that the environment influences human behaviour. Based on this theory, students who participate in extracurricular activities have abilities formed from the environment. This ability is obtained from various directions, from the experience of friends in extracurricular activities who tell how to cheat to see other students cheat. The explanation shows that extracurricular activities can strengthen the influence of the ability to commit academic fraud on academic cheating behaviour. The descriptive results of the ability variable to commit academic fraud and extracurricular activities for the 2018 UNNES undergraduate students show that the variable ability to commit academic fraud is in a low category, and extracurricular activities are in a low category. The results show that extracurricular activities can strengthen the influence of the ability to commit academic fraud on the academic cheating behaviour of the UNNES undergraduate student class of 2018. Extracurricular activities are in line with the ability to commit academic fraud. The ability of extracurricular activities makes it easier for students to cheat, strengthening the opportunity to commit academic fraud against academic cheating behaviour. Extracurricular activities enable students to manage their ability to commit academic fraud. Extracurricular activities require sufficient time, so students do not have time to study (Ma et al., 2013). Students who participate in extracurricular activities tend not to think about a particular time to study. Still, while being busy participating in extracurricular activities, students are required to get high scores, so to achieve high scores, they have to cheat.

4. CONCLUSION

Based on the analysis and discussion results, the following conclusions can be drawn: the dimensions of the fraud diamond consisting of pressure, opportunity, rationalization, and ability partially have a positive and significant effect on the academic cheating behaviour of UNNES undergraduate student class 2018. Extracurricular activities can strengthen the effect of pressure, rationalization and ability on academic cheating behaviour of UNNES undergraduate student class 2018. Extracurricular activities cannot moderate the effect of opportunity on academic cheating of 2018 UNNES undergraduate students. The recommendation that the author gives to the campus should be able to give punishment students who commit academic fraud and can foster self-confidence in students; it is also recommended to install CCTV in every room to monitor the exam. Students are advised to manage their study time well. For further researchers, if they want to examine academic cheating behaviour, they should examine other factors that are more diverse and rarely used in researching academic cheating behaviour.

5. REFERENCES

- Adriyana, R. (2019). Pengaruh Orientasi Etika, Rasionalisasi, dan Self Efficacy terhadap Kecurangan Akademik. *Jurnal Ekonomi Dan Bisnis*, 22(1), 7–12. <https://doi.org/10.31941/jebi.v22i01.765>.
- Albrecht, W. S., Albercht, C. O., Albercht, C. C., & Zimbelman, M. F. (2012). *Fraud Examination* (4th ed.). Cengage Learning.
- Alviani, V. N., Kurniawan, A., & Sugiharto, B. (2016). The Influence of Academic Pressure, Opportunity of Cheating and Rationalization of Cheating on the Behaviour of Academic Cheating With Perception of Accounting Ethics As a Moderating Variable (on Stie Sutaatmadja Subang Accounting Students). *Accounting Research Journal Os Sutaatmadja (Accruals)*, 1(1), 48–66. <https://doi.org/10.35310/jass.v1i01.69>.
- Amalia, U. T., & Nurkhin, A. (2019). Dimensi Diamond Fraud dan Penggunaan Smartphone Terhadap Academic Fraud Dengan Religiusitas Sebagai Variabel Moderasi. *Economic Education Analysis Journal (EEAJ)*, 8(1), 1–17. <https://doi.org/10.15294/eeaj.v8i1>.
- Andayani, Y., & Sari, V. F. (2019). Pengaruh daya saing, gender, fraud diamond terhadap perilaku kecurangan akademik mahasiswa. *Jurnal Akplorasi Akutansi*, 1(3), 1458–1471. <http://jea.pppj.unp.ac.id/index.php/jea/article/view/155>.
- Andrianus, Billy, Yuliati, R., & Adelina, Y. E. (2019). Kecurangan Akademik Pada Mahasiswa Akuntansi Berdasarkan Perspektif Fraud Diamond. *Jurnal Ekonomi, Keuangan, Perbankan Dan Akuntansi*, 11(2), 157–178. <https://doi.org/10.35313/ekspansi.v11i2.1346>.
- Apriani, N., Edy Sujana, S. E., & Sulindawati, N. L. G. E. (2017). Pengaruh Pressure, Opportunity, dan Rationalization Terhadap (Studi Empiris : Mahasiswa Akuntansi Program S1 Universitas Pendidikan Ganesha). *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi) Undiksha*, 7(1). <https://doi.org/10.23887/jimat.v7i1.9490>.
- Artani, K. T. B., & Wetra, I. W. (2017). Pengaruh Academic Self Efficacy Dan Fraud Diamond Terhadap Perilaku Kecurangan Akademik Mahasiswa Akuntansi Di Bali. *Jurnal Riset Akuntansi (JUARA)*, 7(2), 123–132. <http://ojs.unmas.ac.id/index.php/JUARA/article/viewFile/856/787>.
- Aziz, M. R. (2015). Analisis Pengaruh Fraud Diamond, Integritas, dan Religiusitas Terhadap Perilaku Kecurangan Akademik Mahasiswa (Studi Kasus Pada Mahasiswa Akuntansi Konsentrasi Syariah Universitas Brawijaya). *Jurnal Ilmiah Mahasiswa FEB Universitas Brawijaya*, 4(2), 1–22. <https://jimfeb.ub.ac.id/index.php/jimfeb/article/view/2996>.
- Bicer, A. A. (2020). An Empirical Analysis on Students' Cheating Behaviour and Personality Traits in the Context of Fraud Triangle Factors. *Contemporary Issues in Audit Management and Forensic Accounting*, 102, 1–10. <https://doi.org/10.1108/s1569-375920200000102004>.
- Boyle, D. M., Boyle, J. F., & Carpenter, B. W. (2016). Accounting Student Academic Dishonesty: What Accounting Faculty and Administrators Believe. *The Accounting Educators' Journal*, 26(0), 39–61. <https://www.aejournal.com/ojs/index.php/aej/article/view/329>.
- Budiman, N. A. (2018). Perilaku Kecurangan Akademik Mahasiswa : Dimensi Fraud Diamond dan Gone Theory. *Jurnal Ilmu Akuntansi*, 11(1), 75–90. <https://doi.org/10.15408/akt.v11i1.8135>.
- Dahliyana, A. (2017). Penguatan Pendidikan Karakter Melalui Kegiatan Ekstrakurikuler di Sekolah. *Jurnal Sosioreligi*, 15(1), 54–64. <https://ejournal.upi.edu/index.php/SosioReligi/article/view/5628>.
- Fadri, N., & Khafid, M. (2018). Peran Kecerdasan Spiritual Memoderasi Pengaruh Dimensi

- Fraud Diamond Dan Self-Efficacy Terhadap Kecurangan Akademik. *Economic Education Analysis Journal*, 7(2), 430–448.
- Hari, Wijayanti, A., & Rahman, F. (2018). Mendeteksi Perilaku Kecurangan Akademik Dengan Perspektif Fraud Diamond Theory. *Jurnal Ketahanan Pangan*, 2(1), 1–11. <http://riset.unisma.ac.id/index.php/JU-ke/article/view/1045>.
- Indrajit, R. E., & Djokopranoto, R. (2006). *Manajemen Perguruan Tinggi Modern*. Andi Offset.
- Isgiyarta, J., Meliana, R., & Imtichanah, D. O. (2019). Pengaruh tekanan, rasionalisasi dan kecerdasan terhadap kecurangan akademik dengan kesempatan sebagai variabel moderasi. *Jurnal RAK (Riset Akuntansi Dan Keuangan)*, 4(2), 61–74. <https://doi.org/10.31002/rak.v4i2.2132>.
- Ma, Y., McCabe, D. L., & Liu, R. (2013). Students' Academic Cheating in Chinese Universities: Prevalence, Influencing Factors, and Proposed Action. *Journal of Academic Ethics*, 11(3), 169–184. <https://doi.org/10.1007/s10805-013-9186-7>.
- Muhsin, Kardoyo, Arief, S., Nurkhin, A., & Pramusinto, H. (2018). An Analysis of Student's Academic Fraud Behaviour. *International Conference on Learning Innovation (ICLI 2017)*, 164, 34–38. <https://doi.org/10.2991/icli-17.2018.7>.
- Muhsin, Kardoyo, & Nurkhin, A. (2018). What Determinants of Academic Fraud Behaviour? From Fraud Triangle to Fraud Pentagon Perspective. *KnE Social Sciences*, 3(10), 154. <https://doi.org/10.18502/kss.v3i10.3126>.
- Munirah, A., & Nurkhin, A. (2018). Pengaruh Faktor-Faktor Fraud Diamond dan Gone Theory Terhadap Kecurangan Akademik. *Economic Education Analysis Journal*, 3(1), 120–139. <https://journal.unnes.ac.id/sju/index.php/eeaj/article/view/22862>.
- Murni, M., & Pratiwi, H. (2020). Pengaruh Fraud Diamond Terhadap Perilaku Fraud Akademik dengan Student Behaviour Sebagai Variabel Moderating. *Jurnal Kependidikan: Jurnal Hasil Penelitian Dan Kajian Kepustakaan Di Bidang Pendidikan, Pengajaran Dan Pembelajaran*, 6(3), 422–432. <https://doi.org/10.33394/jk.v6i3.2908>.
- Padmayanti, K. D., Sujana, E., & Kurniawan, P. S. (2017). Analisis Pengaruh Dimensi Fraud Diamond terhadap Perilaku Kecurangan Akademik Mahasiswa (Studi Kasus Mahasiswa Penerima Bidikmisi Jurusan Akuntansi S1 Fakultas Ekonomi Universitas Pendidikan Ganesha). *Jimat (Jurnal Ilmiah Mahasiswa Akuntansi) Undiksha*, 8(2), 1–12. <https://doi.org/10.23887/jimat.v8i2.13169>.
- Rangkuti, A. A. (2011). Opportunity As a Threat To Academic Integrity. *Journal of Education*, 4(01), 31–36. <https://journal.uny.ac.id/index.php/joe/article/view/1714>.
- Ridhayana, R., Ansar, R., & Mahdi, S. A. H. (2018). Pengaruh Fraud Triangle dan Tingkat Religiusitas Terhadap Perilaku Kecurangan Akademik (Studi Pada Mahasiswa S-1 Universitas Khairun). *Jurnal TRUST Riset Akuntansi*, 5(2), 112–121. <https://doi.org/10.33387/jtrans.v5i2.959>.
- Saidina, D. A., Nurhidayati, H., & Mawardi, M. C. (2017). Faktor-faktor yang Mempengaruhi Perilaku Kecurangan Akademik dalam Perspektif Fraud Triangle pada Mahasiswa Akuntansi Universitas Islam Malang. *Jurnal Ilmiah Riset Akuntansi*, 6(1), 25–38. <http://riset.unisma.ac.id/index.php/jra/article/view/314>.
- Sihombing, M., & Budiarta, I. K. (2020). Analisis Pengaruh Fraud Triangle Terhadap Kecurangan Akademik (Academic Fraud) Mahasiswa Akuntansi Universitas Udayana. *E-Jurnal Akuntansi*, 30(2), 361–374. <https://doi.org/10.24843/eja.2020.v30.i02.p07>.
- Sintiani, G. A., Sulindawati, N. L. G. E., & Herawati, N. T. (2018). Analisis Pengaruh Academic Self Efficacy Dan Fraud Triangle Terhadap Perilaku Kecurangan Akademik (Academic Fraud) (Studi Kasus Pada Mahasiswa Penerima Beasiswa

- Jurusan Akuntansi Program S1 Universitas Pendidikan Ganesha). *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi S1)*, 9(1), 201–211. <https://doi.org/10.23887/jimat.v9i1.20504>.
- Widianingsih, L. P. (2013). Students Cheating Behaviours: The Influence of Fraud Triangle. *Integrative Business & Economics Research*, 2(2), 252–260. http://www.sibresearch.org/uploads/2/7/9/9/2799227/riber_b13-134_252-260.pdf.
- Wolfe, D. T., & Hermanson, D. R. (2004). The Fraud Diamond: Considering the Four Elements of Fraud: Certified Public Accountant. *The CPA Journal*, 74(12), 38–42. <https://doi.org/https://digitalcommons.kennesaw.edu/facpubs/1537/>.
- Yudiana, A. P., & Lastanti, H. S. (2017). Analisis Pengaruh Dimensi Fraud Diamond Terhadap Perilaku Kecurangan Akademik Mahasiswa Fakultas Ekonomi (Studi Empiris Mahasiswa Fakultas Ekonomi dan Bisnis Universitas Trisakti). *Jurnal Akuntansi Trisakti*, 4(1), 1–21. <https://doi.org/10.25105/jat.v4i1.4965>.
- Zamzam, I., Mahdi, S., & Ansar, R. (2017). Pengaruh diamond fraud dan tingkat religiuitas terhadap kecurangan akademik (studi pada mahasiswa S-1 di lingkungan perguruan tinggi se kota Ternate). *Jurnal Ilmiah Akuntansi Peradaban*, 3(2), 1–24. <https://doi.org/10.24252/jiap.v3i2.4546>.