ANALYSIS OF FACTORS THAT INFLUENCE ACADEMIC FRAUD USING FRAUD DIAMOND THEORY: EMPIRICAL STUDY IN UNIVERSITIES OF SPECIAL REGION OF YOGYAKARTA AND CENTRAL JAVA

A THESIS

Presented as a Partial Fulfilment of the Requirements to obtain the Bachelor Degree in Accounting Department

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ECONOMIC FACULTY

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ANALYSIS OF FACTORS THAT INFLUENCE ACADEMIC FRAUD

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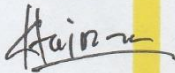
CENTRAL JAVA

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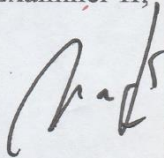**NURUS SA'ADAH**

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DECLARATION OF AUTHENTICITY

Hereby I declare the originality of the thesis; I have not presented someone else's work to obtain my university degree, nor have I presented someone else's words, ideas or expressions without any of the acknowledgments. All quotations are cited and listed in the bibliography of the thesis. If in the future this statement is proven to be false, I am willing to accept any sanction complying with the determined regulation or its consequence.

Yogyakarta, October 19th, 2018

Nurus Sa'adah

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بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِيْمِ

Assalamualaikum, Wr. Wb.

All perfect praise and gratitude be to Allah, the Lord of the World. I testify that there is no worthy of worship except Allah and that Muhammad is His Messenger. May Allah send salutations upon him and exalt his mention, as well as that of his family and all his companions.

Alhamdulillahirabbil'alamin, the thesis which entitled "Analysis of Factors that Influence Academic Fraud Using Fraud Diamond Theory: Empirical Study in Universities of Special Region of Yogyakarta and Central Java" as a partial requirements to obtain the bachelor degree in Accounting Department, International Program, Faculty of Economics, Universitas Islam Indonesia is finally finished.

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Yogyakarta, December 19th, 2018

Nurus Sa'adah

TABLE OF CONTENTS

LIST OF TABLES

LIST OF FIGURES

LIST OF APPENDIX

ABSTRACT

The objective of this study is to analyze the effects of pressure, opportunity, rationalization, and capability summarized in the Fraud Diamond Theory on academic fraud. This study used a survey method. The sample of this research was 125 undergraduate accounting students who have taken auditing courses at the Islamic University of Indonesia, Gajah Mada University, Sebelas Maret University, and Diponegoro University. This study uses multiple regression analysis, with the results showing that pressure, opportunity, rationalization, and capability have influenced academic cheating behavior.

Keywords: Academic Fraud Behavior, Pressure, Opportunity, Rationalization, and Capability

ABSTRAK

Tujuan penelitian ini adalah menganalsis pengaruh dari tekanan, kesempatan, rasionalisasi, dan kemampuan yang terangkum dalam Fraud Diamond Theory terhadap kecurangan akademik. Penelitian ini menggunakan metode survey. Sample dari penelitan ini adalah 125 mahasiswa S1 akuntansi yang telah mengambil mata kuliah pengauditan di Universitas Islam Indonesia, Universitas Gajah Mada, Universitas Sebelas Maret, dan Universitas Dipenegoro. Penelitian ini menggunakan analisis regresi berganda, dengan hasil menunjukkan bahwa tekanan, kesempatan, rasionalisasi, dan kemampuan berpengaruh pada perilaku kecurangan akademik.

Kata Kunci: Perilaku Kecurangan Akademik, Tekanan, Kesempatan, Rasionalisasi, dan Kemampuan

CHAPTER I

INTRODUCTION

1.1 Background of Study

Academic fraud can be done by students of any educational backgrounds. The fact that students from an undergraduate background also perform an academic fraud could not be avoided. Academic fraud was done by 67 percent of undergraduate students (McCabe, 1992). If this case studied further, based on the research by McCabe and Trevino (1996) shows that 70 percent of students cheat during the exam and 82 percent of students admit cheating on written assignments. Moreover, there are so many kinds of academic fraud were engaged by students such as crib notes, paper mills, cell phones, copying and pasting from the Internet, hand signals during an exam, copying homework, etc. (Becker, Conolly, Paula, & Morrison, 2006).

Unfortunately, this phenomenon was found in the business major. More specifically, accounting major students also conducted academic fraud. Several research of cheating behavior that conducted by academic major (Baird, 1980); (Crown & Spiller, 1998) found that business major had a higher percentage of cheating and tend to accept unethical behavior rather than non-business major. Furthermore, a research found that 54 percent of accounting students have done cheating in the college like what other business major students have done (Morris & Killian, 2006). Worse, those accounting students who admit to cheating when

1

they were in college will take along this behavior to their workplace, because there is a high correlation between cheating in college with cheating in the workplace (Nonis & Swift, 2001).

This phenomenon did not only occur in other countries. Academic fraud still becomes an unsolved problem in the academic field of Indonesia. *Litbang* Media Group mentions that their research conducted in April 2007 and included 480 adult respondents from six big cities of Indonesia, namely, Makassar, Yogyakarta, Bandung, Jakarta and Medan shows that students in both school and college conduct academic fraud in the form of cheating. Nearly 70 percent of respondents were asked whether or not they ever cheated when they were in school or college had answered "yes" to the question (Halida, 2007).

The facts about academic fraud became bad news in the academic field. The education sector is a place to increase knowledge and build ethics in the profession. However, the fact is that there are academic frauds that can worsen the quality of education that cause students to be dishonest and lack of understanding in learning because they prefer shortcuts. Unfortunately, this phenomenon was found in the business major, especially in the accounting scope. Accounting students who admit to cheating when they were in college will likely to take along this behavior to their workplace because there is a high correlation between cheating in college with cheating in the workplace. This issue could generate accounting graduates that lack of integrity and lack of quality. In fact, the accounting profession is a profession that requires high integrity to reduce fraud in the world of work that can harm the person itself and others.

Academic fraud was broadly defined as any fraudulent actions or attempts by a student to use unauthorized or unacceptable means in any academic work (Lambert, Hogan, & Barton, 2003). Academic fraud is committed by students who are not responsible for making an advantage for themselves by taking various unethical actions. Pavela (1978) cited in Lambert, Hogan, & Barton (2003) stated that there are four general areas that cover academic dishonesty: 1) cheating by using unauthorized materials on any academic activity, such as an assignment, test, etc.; 2) fabrication of information, references, or results; 3) plagiarism; and 4) helping other students engage in academic fraud.

There are many factors that influence someone to commit fraud, including cheating in the academic field. This case requires further understanding of factors that influence students to commit the fraud. Albrecht *et al*. (2012) said that there were three elements that influence someone to commit fraud in accounting, namely pressure, opportunity, and rationalization that related to the fraud triangle theory introduced by Donald Cressey in 1950. In addition, Bolin (2004) said that academic dishonesty influenced by two things. The first one is the student's ability to rationalize academic dishonesty. Then the second one is academic dishonesty could happen when there is an opportunity to commit deviant things. The research that conducted by Bolin previously was developed by Becker, Conolly, Paula, and Morrison in 2006. Within this research, Becker *et al.* (2006) added incentive dimensions or commonly called pressure, so that a fraud triangle is formed. However, the fraud triangle is considered insufficient to encourage someone to commit fraud. To commit fraud, a person should have the ability to

turn the opportunity into reality. Without the right person and the right skills, fraud would likely not occur. Basically, the capability that contains personal traits and abilities play a major role in whether fraud may actually occur even with the presence of the other three elements (Wolfe & Hermanson, 2004).

By considering the previous discussion, researchers are interested to conduct research about the influence of pressure, opportunity, rationalization and capability toward academic fraud. This research according to prior research that conducted by Becker, Conolly, Lent & Morrison (2006), Fitriana & Bridwan (2012), Purnamasari & Irianto (2014), Santoso & Adam (2014), Pangestuti (2017), Murdiansyah, Sudarma & Nurkholis (2017), Nursani & Irianto (2012), Aulia (2016), Zaini, Carolina & Setiawan (2015). In this research, the author uses pressure, opportunity, rationalization and capability as the independent variables. The reason of researcher used pressure, opportunity, rationalization and capability as the independent variables is to know and prove whether there is any difference between this research and prior research.

There was various research that has been done to study academic fraud. The research was conducted by Becker, Conolly, Lent & Morrison (2006), Fitriana & Bridwan (2012), Purnamasari & Irianto (2013), Santoso & Adam (2014), Pangestuti (2017), Murdiansyah, Sudarma & Nurkholis (2017), Nursani & Irianto (2014), Aulia (2016), Zaini, Carolina & Setiawan (2016). The researchers found that there were several factors that possibly could influence the academic fraud such as incentives (pressure), opportunity, rationalization, capability, greed, needs, religiosity, and exposure.

Some of these studies produce consistent results. Based on the research that was conducted by Becker, Conolly, Lent & Morrison (2006), Fitriana & Bridwan (2012), Purnamasari & Irianto (2013), Santoso & Adam (2014), Pangestuti (2017), Murdiansyah, Sudarma & Nurkholis (2017), Aulia (2016), Zaini, Carolina & Setiawan (2016) indicate that pressure have influence toward academic fraud. However, the research that was conducted by Nursani & Irianto (2014) stated that pressure did not influence students to do academic fraud.

On the other hand, based on the research, there were inconsistent results. The research that was conducted by Becker, Conolly, Lent & Morrison (2006), Fitriana & Bridwan (2012), Purnamasari & Irianto (2013), Santoso & Adam (2014), Pangestuti (2017), Murdiansyah, Sudarma & Nurkholis (2017) stated that opportunity and rationalization have influence toward academic fraud. However, Aulia (2016) and Zaini, Carolina & Setiawan (2016) gave the opposite result. The results indicate that opportunity and rationalization did not have influence toward academic fraud. In addition, based on the research that was conducted by Nursani & Irianto (2014) and Aulia (2016) stated that capability has influence toward academic fraud. However, the result of research that was conducted by Murdiansyah, Sudarma & Nurkholis (2017) and Zaini, Carolina & Setiawan (2016) indicate that capability did not have an influence on academic fraud.

Based on the results of prior studies that still show a lot of differences, thus the authors intend to conduct research with the title "**Analysis of Factors that Influence Academic Fraud Using Fraud Diamond Theory: Empirical Study in Universities of Special Region of Yogyakarta and Central Java**"

1.2 Problem Formulation

1. Does pressure influence accounting students in committing academic fraud?

2. Does opportunity influence accounting students in committing academic fraud?

3. Does rationalization influence accounting students in committing academic fraud?

4. Does capability influence accounting students in committing academic fraud?

1.3 Research Objectives

The objectives of this study are to:

1. Analyze the influence of pressure toward academic fraud on accounting students,

2. Analyze the influence of opportunity toward academic fraud on accounting students,

3. Analyze the influence of rationalization toward academic fraud on accounting students, and

4. Analyze the influence of capability toward academic fraud on accounting students.

1.4 Research Contribution

The contributions expected from this research are:

1. Theoretical Contribution

This research is expected to be a study for future researchers who are interested in conducting research about accounting education, especially in academic fraudulent behavior. Future research is expected to develop this research so that understanding academic cheating will be deeper, especially in accounting study programs in Indonesia.

2. Practical Contribution

It is expected that the results of this study can increase students' knowledge in academic fraud and it is expected that students can avoid academic fraud and always act honestly. In addition, the results of this study are expected to be a suggestion to the college to develop and improve the system of prevention and eradication of academic fraud in the accounting study program in particular, moreover as to create high-integrity students to become qualified accountants in the future.

1.5 Systematic of Writing

Chapter I: Introduction

This chapter contains an explanation about the background of study, problem formulation, research objectives, research contribution and systematic of writing.

Chapter II: Review of Related Literature

This chapter contains a description of the basic theories that used as a reference in this research. The theory about academic fraud and fraud triangle theory are explained briefly in this chapter. This chapter also covers the research's hypotheses and review of the previous study.

Chapter III: Research Method

This chapter presents how the research will be conducted and explain in advance about the method that will be used. This chapter also includes population and sample, data collection, variable identification, operational definition, the technique of data analysis and hypothesis testing.

Chapter IV: Research Findings and Discussion

Chapter V: Conclusions, Implications, and Recommendation

This chapter contains conclusions, limitations, and recommendations of the research.

CHAPTER II

LITERATURE REVIEW

2.1 Theoretical Framework

2.1.1 Fraud Diamond Theory

Fraud diamond theory is a new sight of the fraud theory introduced by Wolfe and Hermanson in 2004. Fraud diamond theory is a development of the fraud triangle theory which was first introduced by Donald R. Cressey in 1950. The Fraud triangle theory is used to explain why someone encouraged to commit fraud. In order to give the explanation about why people commit fraud, Cressey developed his hypothesis into three dimensions, namely pressure, perceived opportunity and rationalization that illustrated in figure 2.1. Pressure is a circumstance in which a person commits fraud because of urgent needs that generate pressure in someone's life. Then, the perceived opportunity is a situation that leads someone to satisfy the urgent needs without being noticed by other parties. The last one, rationalization is looking for justification before commit fraud.

PERCEIVED
OPPORTUNITY

**FRAUD
TRIANGLE**

PRESSURE   RATIONALIZATION
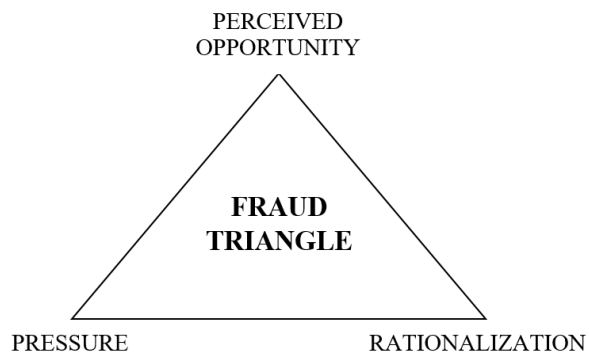
Figure 2.1 Fraud Triangle (Tuanakotta, 2012)

However, the fraud triangle theory could be developed to improve the prevention and the detection of fraud by including the fourth dimension that termed capability (Wolfe & Hermanson, 2004). In short, the capability is someone's ability to transform the opportunity for fraud into reality. Capability has an important role in the fraud. A person will not be able to commit fraud just because of the existence of pressure, opportunity and rationalization. Therefore, someone needs capability to make it into reality.

After including capability as a fourth dimension, the fraud diamond theory was formed by Wolfe and Hermanson. The four dimensions of fraud diamond theory are illustrated in figures. The further explanation about fraud diamond dimensions would be explained as follows.
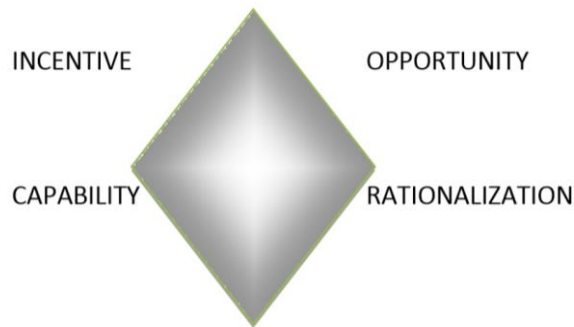
Figure 2.2 Fraud Diamond (Abdullahi & Mansor, 2015)

2.1.2 Pressure

Tuanakotta (2012) explained pressure as a circumstance in which a person commits fraud because of urgent needs that generate pressure in someone's life. Albrecht *et al.* (2012) defined pressure as acts of cheating that occur because of the goals that need to be achieved by someone who commits fraud. However, the perpetrator cannot achieve the goals due to lack of competence. Most fraud experts believe that the pressures can be divided into four main groups: (1) financial pressure, (2) vices, (3) work-related pressure, (4) other pressure.

Pressure is a person's incentive or motivation for committing the fraud (Romney & Steinbart, 2006). There are three common types of pressures that lead someone to commits fraud. The first type of pressure is financial pressure such as living beyond one's means, having heavy financial loses, or having high personal debt. The second type of pressure is emotional feelings or problems such as greed, being envious of others, or performance not recognized. The third type of pressure is related to someone's lifestyle. The pressure arises because of someone's vices such as gambling, drugs and alcohol.

11

In the academic field, pressure experienced by students to perform academic fraud has numerous forms. Malgwi and Rakovski cited in (Murdiansyah et al., 2017) stated that pressure is a student who enjoys unethical and dishonest behavior. They committed academic fraud because of various forms of pressure including the danger of failing the courses, losing financial support, fear of parents' expectation, cutting funds and other support, and avoiding shame.

2.1.3 Opportunity

Based on Tuanakotta (2012), opportunity is a situation that leads someone to satisfy the urgent needs without being noticed by other parties. The perpetrator should have a perception that there is an opportunity to commit fraud without being detected. The opportunity to commit fraud will appear in the following circumstances, including poor internal controls; poor training; poor supervision; lack of prosecution of perpetrators; ineffective antifraud programs, policies and procedures; weak ethical culture (Dorminey, Flemming, Kranacher, & Riley, 2010).

Albrecht *et al.* (2012) stated that opportunity is the chance of the perpetrator to cover the actions of fraud that has committed, conceal it, and tend to avoid the punishment. There are several opportunities in fraud. At least there are six factors that can arise the opportunities of fraud in an organization, including: lack of controls that prevent and/or detect fraudulent behavior; inability to judge quality of performance; failure to discipline fraud perpetrators; lack of access to information; ignorance, apathy and incapacity; lack of an audit trail.

If opportunity to commit fraud associated in the academic field, academic fraud or academic dishonesty could happen when there is an opportunity to commit deviant things by students (Bolin, 2004). The absence of strict penalties for students who perform academic fraud, lack of counseling about academic fraud, lack of rigorous control when examinations can become a number of examples that increase the opportunity to commit academic fraud by students.

2.1.4 Rationalization

Rationalization is a situation where the perpetrator seeks justification before committing fraud. Rationalization is a part that has to be done to do fraud. The rationalization is needed so that the perpetrators can understand their behavior that deviates from aspects of morality and they can maintain the identity as a person who is trusted (Tuanakotta, 2012).

Tuanakotta (2012) indicated that human would feel guilty when they committed fraud for the first time, therefore they tend to rationalize their deviant action. When someone repeats this action, it would be easier to commit fraud. Albrecht *et al* (2012) also stated that most fraud perpetrators are first-time offenders who would not commit other crimes. Therefore, they have to rationalize the dishonesty of their actions. Many of perpetrators rationalize their deviant acts by being dishonest in order to not feeling guilty. Fraud usually involved lying to other parties. However, fraud always involved the perpetrator to lie to their self that what they are doing is justifiable. Common rationalizations used by fraud perpetrators include the following (Albrecht *et al.*, 2012):

13

- *The organization owes it to me*

- *I am only borrowing the money and will pay it back.*

- *Nobody will get hurt.*

- *I deserve more*

- *It's for a good purpose.*

- *We'll fix the books as soon as we get over this financial difficulty.*

- *Something has to be sacrificed—my integrity or my reputation.*

The behaviour of rationalizing the deviant acts also found in the academic field. Bolin (2004) indicated that academic fraud was influenced by two factors. One of the factors was the student's behaviour to rationalize the academic fraud. Students tend to convince their self that what they are doing is justifiable. Students are likely to commit academic fraud in order to get good grades. They rationalize the academic fraud for a good purpose.

2.1.5 Capability

Capability is the situation of having the necessary traits or skills and abilities for the person to commit fraud (Abdullahi & Mansor, 2015). Capability has an important role in the fraud. A person will not be able to commit fraud just because of the existence of pressure, opportunity and rationalization. Therefore, someone needs the capability to make it into reality. Wolfe and Hermanson (2004) stated that opportunity opens the doorway to fraud, and incentive (pressure) and rationalization could tempt someone toward it. However, the person must have the capability to recognize the open doorway as an opportunity and to take advantage of it by walking through time after time. The ability needed

to be able to commit fraud including the person's position or function within the organization, high intelligent to understand and exploit internal control weaknesses, great confidence to not be detected, have an excellent ability to lie effectively and consistently and deals very well with stress.

In the academic field, capability could influence students to commit academic fraud (Nursani & Irianto, 2012). Students must have the capability to recognize opportunities to take advantage so that they can commit academic fraud repeatedly. Shon cited in (Nursani & Irianto, 2012) stated that various tactics used to commit fraud to illustrate the creativity and intelligence of the perpetrators of academic fraud.

2.1.6 Academic Fraud

Fraud is a general term that includes all the various ways that made by human intelligence and it can be used by someone to take advantage from others with wrong representations (Albrecht et al., 2012). The numerous of fraud consists of surprise, trickery, cunning and unfair ways by which another is cheated.

Fraud is any and all means a person uses to gain an unfair advantage over another person (Romney & Steinbart, 2006). Legally, all of the behavior to be considered fraudulent there must be following acts:

- A false statement, representation or disclosure

- A material fact, which is something that persuades someone to commit fraud

- An intent to deceive

- A justifiable reliance, that is, the person relies on the misrepresentation to take an action

- An injury or loss suffered by the victim

In short, fraud is all deviant actions that committed by a person to gain an advantage for individual benefit. Fraud behavior is a thing that is familiar to the work sector. However, in reality, fraud is also found in the academic sector. The fraud that occurred in the academic field is usually called academic fraud.

Academic fraud behavior includes a variety of ways to cheat and get certain benefits with intentional elements that carried out in the academic field including students, teachers, administrators, researchers or people who have relationships with academics (Eckstein, 2003). Zaini, Carolina and Setiawan (2015) define academic fraud as a form of behavior that violates ethics in the academic field and it is a form of behavior that generates an advantage to students in a dishonest way. In addition, academic dishonesty was broadly defined as any fraudulent actions or attempts by a student to use unauthorized or unacceptable means in any academic work (Lambert et al., 2003).

Academic fraud is committed by students who are not responsible for making an advantage for themselves by taking various unethical actions. Pavela (1978) cited in Lambert, Hogan, & Barton (2003) stated that there are four general

areas that cover academic dishonesty: 1) cheating by using unauthorized materials on any academic activity, such as an assignment, test, etc.; 2) fabrication of information, references, or results; 3) plagiarism; and 4) helping other students engage in academic dishonesty (i.e., facilitating), such as allowing other students to copy their work, maintaining test banks, memorizing questions on a quiz, etc.

Wood (2004) explains academic behavior in more detail and classify eight activities of academic cheating as follows: 1) Plagiarism, is a person's activity that imitates and cite other people's work without mention the prior author; 2) Collusion, is a fraud in the form of prohibited cooperation in working on assignment or exam; 3) Falsification, is a fraud in the form of replacing the author of someone's work then claim it as the perpetrator's work; 4) Replication is submit the same result someone's work, either the whole work or partial; 5) bring crib notes and other prohibited devices when exam; 6) obtain or search for exam questions and its' answers; 7) communicate with other examinees when exam; 8) become the communicator between examinee that commit fraud or pretending not to know if someone commits fraud.

2.2 Previous Research

Various research has been conducted on academic fraud. The first study was a research by Becker, Conolly, Lent & Morrison (2006). The dependent variable of their research was academic dishonesty in this research. That research investigated three independent variables, namely opportunity, rationalization, and

incentive (opportunity). The population of the research was business major students of Midwestern University in the United States of America and the number of samples was 476 students. The study found that each of the components of the fraud triangle- incentive, rationalization and opportunity- have a significant influence on student's cheating behavior.

The next research was done by Fitriana & Bridwan (2012). Their research used academic fraud as dependent variable and fraud triangle dimensions as independent variables. The population of this study was accounting students of Brawijaya University, Malang. The sample of that study was 217 students. The result shows that incentives (pressure), opportunity and rationalization have significant influence toward academic fraud.

Another research conducted by Purnamasari & Irianto (2013). Their research was about the influence of fraud triangle dimensions on academic cheating behavior and methods to prevent the cheating behavior. Furthermore, the research used combinations of research methods (Concurrent Triangulation Design) by using both quantitative and qualitative methods. The population of that study was students in Economic and Business Faculty in Brawijaya University, Malang with 288 students as the sample. The results show that the student's cheating behavior was determined by the dimensions of Fraud Triangle and some methods of prevention could be effective in controlling academic cheating behavior if it is applied appropriately.

The next research was the research that conducted by Santoso & Adam (2014). This research has the same variables as the previous research that already mentioned. The population of that study was accounting students of 12 colleges in Malang City. The sample of that research was 136 students. Furthermore, the research found that pressure, opportunity and rationalization have an influence on students' academic cheating behavior.

Then there was a research that conducted by Pangestuti (2017). The research used the same variables as the previous research. Pangestuti (2017) used academic fraud as a dependent variable and fraud triangle dimensions as an independent variable. The population of the study was accounting students of Islamic University of Indonesia. The number of sample was 100 students. The findings show that pressure, opportunity and rationalization have a positive influence toward academic fraud.

Research about academic fraud continues to be carried out and developed. A study by Murdiansyah, Sudarma & Nurkholis (2017) investigated academic dishonesty by using Fraud Diamond dimensions. The dependent variable was academic fraud and the independent variables were pressure, opportunity, rationalization and capability. Murdiansyah, Sudarma & Nurkholis (2017) used a combination of research methods (Concurrent Triangulation Design) by using both quantitative and qualitative methods. The population of that research was the postgraduate (master degree) of accounting program at the Faculty of Economics and Business, University of Brawijaya, Malang. The results of this study provide evidence that pressure, opportunity and rationalization have positive outcome

toward student's academic fraud behavior. Furthermore, the individual capability has a negative effect on student's academic fraud behavior.

Similar to Murdiansyah, Sudarma & Nurkholis (2017) a study by Nursani & Irianto (2014) also used Fraud Diamond dimensions to study academic fraud. The population of that research was accounting students in Brawijaya University, Malang with 292 students as sample. The results show that there is a positive significant effect of opportunity, rationalization and capability to student's academic fraud behavior. On the other hand, pressure did not influence a student's academic fraud behavior.

Another research conducted by Aulia (2016). Aulia (2016) used Fraud Diamond dimensions to do a research on academic fraud. However, Aulia (2016) developed the research by added religiosity as an independent variable. The population of that study was accounting students from auditing class in UNY, UGM, UMY, UII. The number of samples were 200 accounting students. The result of that research found that pressure, capability and religiosity have significant effect on student's academic fraud behavior, while opportunity and rationalization did not.

The development of research on academic fraud continues. Previous research by Zaini, Carolina & Setiawan (2016) using Fraud Diamond Theory and Gone Theory to study about academic fraud. Their research collected 127 accounting students from Madura Island as the respondents. The result of this research reveals that the pressure, greed, need, and exposure has an influence on

academic fraud. Then opportunity, rationalization and capability do not effect

failure to detect indications of academic fraud.

Table 2.1 below summarizes the previous research conducted on academic

fraud.

Table 2.1

Previous Research

No	Name and Year	Variables	Result
1.	Becker, Conolly, Lent, and Morrison (2006)	- Incentives (pressure) - Opportunity - Rationalization - Academic Dishonesty	The study found that each of the components of the fraud triangle-incentive, rationalization and opportunity-have significant influence on student cheating.
2.	Fitriana and Bridwan (2012)	- Incentives (pressure) - Opportunity - Rationalization - Academic Fraud	There is a significant influence of incentives (pressure), opportunity and rationalization toward academic fraud.
3.	Purnamasari and Irianto (2013)	- Pressure - Opportunity - Rationalization - Methods of prevention - Cheating Behavior	The student's cheating behavior is determined by the dimensions of Fraud Triangle and some methods of prevention could be effective in controlling academic cheating behavior if properly applied.
4.	Santoso and Adam (2014)	- Pressure - Opportunity - Rationalization - Cheating Behavior	Pressure, opportunity and rationalization have an influence on students' academic cheating behavior.
5.	Pangestuti (2017)	- Pressure - Opportunity - Rationalization - Academic Fraud	The result of the research shows that pressure, opportunity, and rationalization have positive influence on academic fraud.
6.	Murdiansyah, Sudarma, and Nurkholis (2017)	- Pressure - Opportunity - Rationalization - Capability - Academic Fraud	The results of this study provide evidence that pressure, opportunity and rationalization have positive outcome toward student's academic fraud behavior. Then the individual

			capability has a negative effect on student's academic fraud behavior.
7.	Nursani and Irianto (2014)	• Pressure • Opportunity • Rationalization • Capability • Academic Fraud	The result of this research shows that there is positive significant effect of opportunity, rationalization and capability to student's academic fraud behavior. On the other hand, pressure did not influence student's academic fraud behavior.
8.	Aulia (2016)	• Pressure • Opportunity • Rationalization • Capability • Religiosity • Academic Fraud	The result of this research found that pressure, capability and religiosity have significant effect toward student's academic fraud behavior, while opportunity and rationalization did not.
9.	Zaini, Carolina, and Setiawan (2016)	• Pressure • Opportunity • Rationalization • Capability • Greed • Need • Exposure • Academic Fraud	The result of this research reveals that the pressure, greed, need, and exposure has an influence on academic fraud. Then opportunity, rationalization and capability do not effect failure to detect indications of academic fraud.

2.3 Research Model and Hypothesis Formulation

2.3.1 Research Model

Research model in this research explains about the influence of pressure, opportunity, rationalization and capability toward academic fraud. Variables that used in this research including independent variable and dependent variable. The independent variables of this research are pressure, opportunity, rationalization, and capability. Therefore, the dependent variable of this research is academic

fraud. The relation between independent variables and dependent variables are illustrated in figure 2.3.
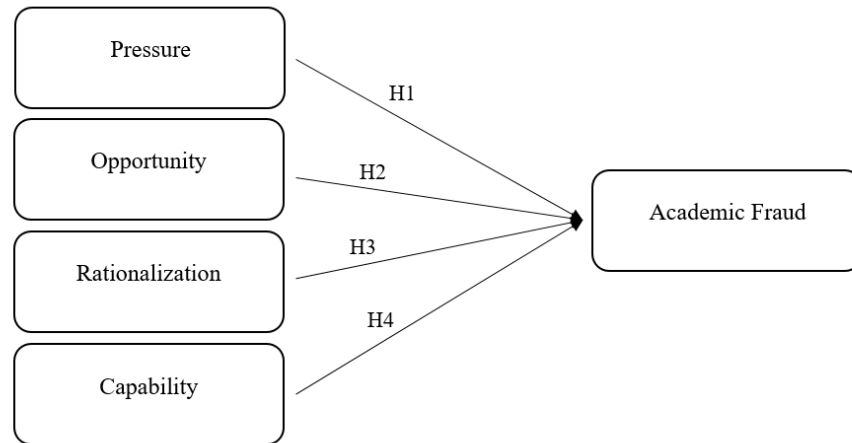
Figure 2.3 Research Model

2.3.2 Hypothesis Formulation

2.3.2.1 Pressure and Academic Fraud

Many factors can cause someone to commit academic cheating. These factors can be explained by one theory called fraud diamond theory. With fraud diamond theory, the reasons why someone commits fraud could be explained. In fraud diamond theory, there are 4 dimensions driving fraud. One of them is pressure. Pressure is an act of cheating that occurs because of the goals that need to be achieved by someone who commit fraud but the perpetrator cannot achieve the goals due to lack of competence (Albrecht et al., 2012). Students believe the urgent need to do academic fraud because of the pressure from various parties to achieve their goals. For example, most students feel tremendous pressure to maintain high GPAs-pressure from their parents, from graduate school admissions

offices, from corporate recruiters, and from themselves and those pressures likely motivate the students to commit academic fraud (McCabe & Trevino, 1996).

Research conducted by Becker *et al.* (2006) stated that pressure has a significant positive influence on academic fraud committed by business students. According to the research, if pressure increases then there is a possibility that academic fraud will also increase. This statement was supported by several studies conducted by Fitriana & Bridwan (2012), Purnamasari & Irianto (2014) and Santoso & Adam (2014) which also stated that academic fraud is positively influenced by one of the dimension of fraud diamond theory that called pressure. According to this explanation, the hypothesis can be formulated as follows:

Hypothesis 1: pressure has a positive influence toward academic fraud of accounting students.

2.3.2.2 Opportunity and Academic Fraud

According to Tuanakotta (2012), opportunity is a situation that leads someone to satisfy the urgent needs without being noticed by other parties. The perpetrator should have the perception that there is an opportunity to commit fraud without being detected. Opportunity is one dimension of fraud diamond theory. Fraud diamond theory is a theory commonly used to analyze the reasons that can encourage someone to commit fraud. With the opportunity, someone tends to be motivated to commit fraud without being noticed so that the perpetrators feel reluctant to commit fraud.

Furthermore, Albrecht *et al.* (2012) stated that opportunity is the chance of the perpetrator to cover the actions of fraud that has committed, conceal it, and tend to avoid the punishment. In order to fulfill the individual goals in academic, students tend to abuse all of the available opportunity to commit fraud. Prawira and Gugus (2015) cited in Anindita (2017) stated that the opportunities that likely generate academic fraud were lack of control in the exam, the existence of internet or lack of strict penalties for students who perform academic fraud.

Bolin (2004) stated that the opportunity that increased further would likely tempt the individual to commit academic fraud. If opportunity increases, the level of academic fraud is also higher. This statement is supported by research conducted by Fitriana & Bridwan (2012), Purnamasari & Irianto (2014) and Santoso & Adam (2014) which also stated that academic fraud is positively influenced by one of the dimension of fraud diamond theory that called opportunity. According to this explanation, the hypothesis can be formulated as follows:

Hypothesis 2: opportunity has a positive influence toward academic fraud of accounting students.

2.3.2.3 Rationalization and Academic Fraud

Rationalization is one dimension of fraud diamond theory. This theory discusses the reasons that can influence someone to commit fraud. Rationalization is a situation where the perpetrator seeks justification before committing fraud (Tuanakotta, 2012). A human would feel guilty when they committed fraud for

the first time, therefore they tend to rationalize their deviant action. Therefore, many of perpetrators rationalize their deviant acts by being dishonest in order to not feeling guilty (Albrecht et al., 2012). In the academic context, rationalization is when students commit academic fraud in order to get good grades. They rationalize the academic fraud for a good purpose and what they are doing is justifiable.

Research that conducted by Becker *et al*. (2006) found that irresponsible students tend to rationalize their academic fraud behaviour. Therefore, when rationalization increased, academic fraud would likely to increase as well. This statement supported by research that conducted by Fitriana & Bridwan (2012), Purnamasari & Irianto (2014) and Santoso & Adam (2014) that stated academic fraud is positively influenced by one of the dimension of fraud diamond theory that called rationalization. Thus, based on this explanation, the hypothesis can be formulated as follows:

Hypothesis 3: Rationalization has a positive influence toward academic fraud of accounting students.

2.3.2.4 Capability and Academic Fraud

In fraud diamond theory, Wolfe and Hermanson (2004) included capability as one of the factors that could affect someone to commit fraud. Capability has an important role in committing fraud because without the right ability, someone will not be able to commit fraud. The definition of capability is someone's ability to transform the opportunity for fraud into reality (Wolfe &

Hermanson, 2004). A person will not be able to commit fraud just because of the existence of pressure, opportunity and rationalization. Therefore, someone needs capability to make it into reality. Abdullahi and Mansor (2015) defined capability as the situation of having the necessary traits or skills and abilities for the person to commit fraud.

However, the capability of commit fraud also found in the academic field. Research conducted by Nursani and Irianto (2012) found that capability had a positive influence toward academic fraud. Various tactics used by students to commit fraud illustrate the capability of the perpetrators of academic fraud. Similar research conducted by Aulia (2016) stated that academic fraud is positively influenced by one of the dimension of fraud diamond theory that called capability. Therefore, according to this explanation, the hypothesis can be formulated as follows:

Hypothesis 4: Capability has a positive influence toward academic fraud of accounting students.

CHAPTER III

RESEARCH METHOD

3.1 Population and Sample

Population refers to the entire group of people, events, or things of interest that the researcher wishes to investigate (Sekaran, 2011). The populations of this research are students of accounting department from four different universities in Special Region of Yogyakarta and Central Java, including 1) Islamic University of Indonesia; 2) *Gajah Mada* University; 3) *Sebelas Maret* University and 4) *Diponegoro* University. By the reason of the high number of the populations, therefore the sample would be collected by purposive sampling method.

A sample is a part of the target population, carefully selected to represent the population (Cooper & Schindler, 2001). The method used by the researcher for selecting the samples is the purposive sampling method. Purposive sampling is a nonprobability sampling technique used by the researcher to select the sample based on his or her judgment about some appropriate characteristic required of the sample members (Zikmund, 2000). In that case, the criteria for choosing the samples can be concluded as follows:

1. The active student of Accounting Major of Islamic University of Indonesia, *Gajah Mada* University, *Sebelas Maret* University and *Diponegoro* University that located in Central Java.

2. The student that has taken Auditing subject.

The researcher chooses four universities that located in the Special Region of Yogyakarta and Central Java. There is one private university and there are three state universities. The four universities that have been chosen are Islamic University of Indonesia, *Gajah Mada* University, *Sebelas Maret* University and *Diponegoro* University. The reason of researcher choose universities in Special Region of Yogyakarta and Central Java is the number of students from various backgrounds, habits, and cultures that came from numerous region of Indonesia considered to be sufficient to represent the population of the research. In addition, the research was conducted in two regions that was expected to represent the population and the result of the research is more representative if it is compared to the prior research that only conducted the research in one region.

Moreover, the reason of researcher took accounting students who have taken auditing subject as the sample is the understanding of students about fraud and the fraud diamond theory from auditing course would help the students as the respondents to understand the questions.

Meanwhile, the sample of this research is 120 accounting students that fulfill the previous criteria. The determination of sample is based on the opinion by Sekaran (2011) that to determine the sample size of research could be done with a reference of the proper sample size of a research is 30 until 500 samples. The researcher believes that the number of samples that has been mentioned before could be well represented by the population of this research. Therefore, the goal of this research could be achieved.

Data collection of this research was carried out by the author of this research. The study was conducted using online questionnaires. The reason of the researcher conducted online questionnaires is to save time and costs needed. In addition, the respondents will not feel disturbed because the respondents could fill in the questionnaire responses anywhere and anytime according to the respondents' wishes.

3.2 Type and Source of Data

The type of data used in this research is primary data. Primary data are the data that were obtained directly from the respondent based on the respondent's answer to the questionnaire. The primary data of this research were the answer of questionnaires from accounting students who already took auditing course in Islamic University of Indonesia, *Gajah Mada* University, *Sebelas Maret* University and *Diponegoro* University. The purpose of distributing the questionnaires is to obtain the personal information of the respondents and information about the influence of pressure, opportunity, rationalization and capability toward academic fraud.

3.3 Data Collection Method

The method used in collecting data of this research is spreading the questionnaires to sample that have been chosen. The samples were given a questionnaire that contains several questions about variables to be examined. The questionnaires would be distributed online.

The respondents would be given some questions about academic fraud, pressure, opportunity, rationalization and capability. The questions would be written in Indonesian language, so the respondents will understand the questions properly. Then, the respondent was asked to give the response through a Likert scale provided by the researcher. The score's range of Likert scale on academic fraud, pressure, opportunity, rationalization and capability are: Strongly agree (5), Agree (4), Neutral (3), Disagree (2), and Strongly Disagree (1).

3.4 Research Variable and Operational Definition

The following is the operational definition of variables of this research and the definition is important to understand each variable.

3.5 Independent Variable

Independent variables are variables that have a positive or negative relationship with the dependent variable and can affect the dependent variable (Ghozali, 2011). Independent variables for this research are pressure, opportunity, rationalization and capability.

3.5.1 Pressure

Tuanakotta (2012) explained pressure as a circumstance in which a person commits fraud because of urgent needs that generate pressure in someone's life. Albrecht et al. (2012) defined pressure as acts of cheating that occur because of the goals that need to be achieved by someone who commits fraud. However, the perpetrator cannot achieve the goals due to lack of competence.

The pressure referred to in this study is the pressure felt by students that can encourage them to commit academic fraud. Many students are required to get good achievements while studying in university. Especially achievements in the academic field. This pressure can come from many parties including parents, the environment, etc. However, each student has their own competency limits so they cannot meet the demands of these parties. This limitation to fulfilling the demands is what encourages students to commit academic fraud. In conclusion, the pressure in the context of academic fraud is the pressure faced by students in the academic field that exceeds the competencies of the students which causes students to do anything to reach good academic results.

To measure the pressure variable, questions related to the perception of the respondents regarding pressure variable are presented in table 3.1 below. The questions are adopted from Becker et al. (2006) and Zaini, Anita and Setiawan (2015).

Table 3.1

Items to measure Pressure

No	Questions	References
1.	For me, maintaining my GPA is very important.	Becker *et al.*, (2006)
2.	I found it difficult to understand the lecture in class so I choose to commit academic fraud.	
3.	I believe that I have to obtain good score in many possible ways.	
4.	My parents demanded to obtain good score.	Zaini, Anita and Setiawan (2015)
5.	Questions in the exam that are too difficult encourage me to do academic fraud.	

3.5.2 Opportunity

Based on Tuanakotta (2012), opportunity is a situation that leads someone to satisfy the urgent needs without being noticed by other parties. The perpetrator should have perception that there is an opportunity to commit fraud without being detected. While Albrecht *et al.* (2012) stated that opportunity is the chance of the perpetrator to cover the actions of fraud that has committed, conceal it, and tend to avoid the punishment.

In this case, academic fraud or academic dishonesty could happen when there is opportunity to commit deviant things by students. The absence of strict penalties for students who perform academic fraud, lack of counseling about academic fraud, lack of rigorous control when examinations can become a number of examples that increase opportunity to commit academic fraud by students.

To measure the opportunity variable, several questions are used to find out the respondents' perception related to opportunity variable. Table 3.2 presents the questions to measure the opportunity variable. The questions are adopted from Becker et al. (2006) and Santoso and Adam (2014).

Table 3.2

Items to measure Opportunity

No	Questions	References
1.	I do not see the faculty taking good precautions against academic cheating on campus.	Becker *et al.*, (2006)
2.	There are no other students who will report me to the supervisor/lecturer for the academic fraud that I did	
3.	I will get severe punishment when doing academic fraud.	
4.	I do the plagiarism (copy and paste) when working on an assignment because the lecturer rarely checks individual assignments one by one.	Santoso and Adam (2014)
5.	I cheated on the exam because the guard was not strict.	

3.5.3 Rationalization

Rationalization is a situation where the perpetrator seeks justification before committing fraud. The rationalization is needed so that the perpetrators can understand their behavior that deviates from aspects of morality (Tuanakotta, 2012). Rationalization in academic fraud is self-justification conducted by students to reduce the guilt that arises when the student going to commit academic fraud. Students are likely to commit academic fraud in order to get good grades. They rationalize the academic fraud for a good purpose.

To measure the rationalization variable, several questions related to the variable are presented in table 3.3 below. The questions are adopted from Becker *et al.* (2006) and Santoso and Adam (2014).

Table 3 3

Items to measure Rationalization

No	Questions	References
1.	The criteria for cheating were not explained so the lecturer could not judge me cheating	Becker et al., (2006)
2.	I did academic fraud (copying assignments and cheating on exams) because many other students also did it	
3.	I believe that I do not harm anyone when doing academic fraud	Santoso and Adam (2014)
4.	I help friends during the exam as a form of solidarity with fellow friends	
5.	I do copy paste or plagiarism because this is a normal thing to do by students	

3.5.4 Capability

Capability is someone's ability to transform the opportunity for fraud into reality (Wolfe & Hermanson, 2004). Capability has an important role in fraud. A person will not be able to commit fraud just because of the existence of pressure, opportunity and rationalization. Therefore, someone needs capability to make it into reality.

In the academic case, capability could influence students to commit academic fraud (Nursani & Irianto, 2012). Students must have capability to recognize opportunities to take advantage so that they can commit academic fraud repeatedly. According to Wolfe and Hermanson (2004), The ability needed to be able to commit fraud including suppressing the guilt when committing fraud, able to understand and take advantage of opportunities and weaknesses of supervision, and great confidence to not be detected.

To measure the capability variable, several questions related to the variable are presented in table 3.4 below. The questions are adopted from Aulia (2016).

Table 3.4

Items to measure Capability

No	Questions	References
1.	I can suppress guilt or do not even feel guilty after doing academic fraud.	Aulia (2016)
2.	I can think of ways to do academic fraud by understanding every opportunity that exists.	
3.	I was able to hide and use electronic items during exams.	
4.	I have a special strategy to commit academic fraud.	

3.6 Dependent Variable

The dependent variable is a variable that is influenced by an independent variable (Ghozali, 2011). The dependent variable of this research is academic fraud.

3.6.1 Academic Fraud

There are several definitions of academic fraud. For example, Zaini, Carolina and Setiawan (2015) defined academic fraud as a form of behavior that violates ethics in the academic field and it is a form of behavior that generates advantage to students in a dishonest way. In addition, academic dishonesty was broadly defined as any fraudulent actions or attempts by a student to use unauthorized or unacceptable means in any academic work (Lambert et al., 2003).

To sum up, academic fraud is a fraud committed by students who are not responsible for making an advantage for themselves by taking various unethical actions.

To measure the academic fraud variable, several questions related to the variable are presented in the table below. The questions are adapted from Santoso and Adam (2014)

Table 3.5

Items to measure academic fraud

No.	Questions	References
1.	In my opinion, copying other student assignments is a form of academic fraud.	Santoso and Adam (2014)
2.	In my opinion, using fraudulent methods to find out information about exam questions (giving and asking for a leak) is academic fraud.	
3.	In my opinion, not mentioning the source of quotation (plagiarism) is academic fraud.	
4.	In my opinion, helping other students to cheat on exams is academic fraud.	
5.	In my opinion, cheating in various ways is academic fraud.	

3.7 Data Analysis Method

The researcher used SPSS 23rd version (Statistical Product and Service Solutions) to analyze the data. The analysis tool of this research is multiple linear regression analysis. The reason of researcher using multiple linear regression analysis is to know the influence of each independent variables toward the dependent variable.

3.7.1 Descriptive Statistics

Descriptive statistic is the description of a data that is seen from the average value (mean), standard deviation, variant, maximum, minimum, sum, range, kurtosis and skewness or distribution gap (Ghozali, 2018).

3.7.2 Validity Test

Validity test was used to measure whether a questionnaire is valid or not. A questionnaire is valid if the question in the questionnaire is able to reveal something that will be measured by the questionnaire (Ghozali, 2018). Validity test should be carried out on each question item (Sujarweni & Endaryanto, 2012). The criteria in the validity test assessment are as follows:

- If r table < r count (in 5% significance), so the questionnaire item is valid.
- If r table > r count (in 5% significance), so the questionnaire item is not valid.

3.7.3 Reliability Test

Reliability test is a tool to measure a questionnaire which is an indicator of a variable or constructs. A questionnaire considered to be reliable if someone's answer to the statement is consistent or stable from time to time (Ghozali, 2018). The Reliability test would be carried out using the *Cronbach Alpha* (α) statistical test. Nunnally (1994) cited in Ghozali (2018) stated that a construct or variable considered reliable if *Cronbach alpha* value > 0,70.

3.7.4 Classical Assumption

Classic assumption test is used when there is more than one independent variable so that it is necessary to test the independent variables from the regression test results of each independent variable on the dependent variable (Sujarweni, 2016). In this study, there are three types of classical assumption tests that would be performed, including normality test, multicollinearity test, and heteroscedasticity test.

3.7.4.1 Normality Test

The objective of the normality test is to examine whether, in the regression model, the intruder, or residual variable has a normal distribution (Ghozali, 2018). The regression model considered good when the distribution is normal or close to normal. This research uses the Kolmogorov-Smirnov normal test by looking at the results of its significance. If sig > 0.05 then the data is normal. However, if the sig < 0.05 then the data is not normally distributed.

In addition, a variable considered normal if the distribution image with data points scattered around the diagonal line and the scattered of data points in the direction of the diagonal line.

3.7.4.2 Multicollinearity Test

Multicollinearity test is used to test whether the regression model found the correlation between independent variables (Ghozali, 2018). A good regression model should not show the correlation between independent variables. The way to

detect the presence or the absence of multicollinearity in the regression model can be done by the following method:

- The R-value generated by an estimation of the empirical regression model is very high, but individually many independent variables do not significantly affect the dependent variable.

- Analyze the correlation between independent variables. If there is a high correlation between independent variables > 0.90, thus this is an indication of multicollinearity.

- Multicollinearity also can be seen from VIF (Value Inflation Factor), if VIF <10, the level of collinearity can be tolerated. If VIF > 10, thus the independent variable has multicollinearity with other independent variables.

3.7.4.3 Heteroscedasticity Test

The objective of heteroscedasticity test is to test whether in the regression model there is a residual variance inequality from one observation to another observation (Ghozali, 2011). If the variance of one observation's residual to another observation is constant, thus it would be called homoskedasticity and if it's not constant it would be called heteroscedasticity. In addition, good data is a datum that does not occur heteroscedasticity. This test is done using scatterplot graphics. If the points spread above or below zero on the Y-axis, then heteroscedasticity does not occur.

3.7.5 Multiple Linear Regression Test

Multiple linear regression analysis is a regression in which two or more independent variables are related to a single dependent variable (Boslaugh, 2013). Multiple linear regression analysis is carried out to determine the influence of the independent variable (X) on the dependent variable (Y). The regression equation is as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + e$$

Y = Dependent Variable (Academic Fraud)

a = Constant

$b_1.b_2.b_3\ldots$ = Regression coefficient

X_1 = Independent Variable (Pressure)

X_2 = Independent Variable (Opportunity)

X_3 = Independent Variable (Rationalization)

X_4 = Independent Variable (Capability)

e = Error

To analyze the influence of pressure (X_1), opportunity (X_2), rationalization (X_3), capability (X_4) toward academic fraud (Y), a statistical method was used with the significance level $\alpha = 0{,}05$. This means that the degree of error is 5%

3.7.5.1 T-Test

According to Ghozali (2011), the statistical t-test shows how far the influence of an independent variable individually in explaining the variation of the dependent variable. This test is carried out using a significance level of 0.05. If the significance value t < 0.05, it means that there is a significant effect between one independent variable on the dependent variable. Thus, Ho is rejected and Ha is accepted. If the significance value of t > 0.05, it means that there is no significant effect of one independent variable on the dependent variable. Therefore, Ho is accepted and Ha is rejected.

3.7.5.2 F Test

The statistical f-test shows whether all the independent variables included in the regression model have a mutual influence on the dependent variable (Ghozali, 2011). This test is done by comparing the calculated f value with the value of f table. The significance level used is $\alpha = 0.05$. If f count > f table, it can be interpreted that all independent variables are able to explain the dependent variable together. The provisions for f test are as follows:

- If the significance value is f < 0.05, Ho is rejected and Ha is accepted. This means that the independent variables affect the dependent variable together.

- If the significance value is f > 0.05, Ho is accepted and Ha is rejected. This means that the independent variables do not affect the dependent variable together.

3.7.5.3 Coefficient of Determination (R^2)

Coefficient of Determination (R^2) is used to measure how far the independent variable can explain the dependent variable (Ghozali, 2005). The R^2 test gives a presentation of the total variable in the dependent variable which is explained by the independent variable. The coefficient of determination ranges from 0 to 1. The higher the coefficient of determination, the stronger the independent variable relationship with the dependent variable.

CHAPTER IV

DATA ANALYSIS AND DISCUSSION

4.1 Results of Data Collection

Primary data in this study were obtained through a research questionnaire that was distributed directly to respondents as many as 125 questionnaires. The research questionnaire was distributed to respondents who were accounting students at four universities in Central Java, including Islamic University of Indonesia (UII), *Gajah Mada* University (UGM), *Sebelas Maret* University (UNS) and *Diponegoro* University (UNDIP) through social media. Based on the questionnaire that was distributed by the researcher, 125 questionnaires were filled out by respondents. Then all the questionnaires can be used by researchers because the respondents filled out the questionnaire completely and no questionnaires were not filled. Details about collecting questionnaires can be seen in the table 4.1 below:

Table 4.1

Questionnaire Data

Explanation	Total	%
Questionnaire distributed online	125	100%
Incomplete questionnaire	0	0%
Questionnaire used	125	100%

Source: primary data processed, 2018

4.2 Respondent's Description

4.2.1   Based on Universities

The data of this research was collected from respondents in four universities, which are: Islamic University of Indonesia, *Gajah Mada* University, *Sebelas Maret* University and *Diponegoro* University. There were 31 respondents from Islamic University of Indonesia, 30 respondents from *Gajah Mada* University, 30 respondents from *Sebelas Maret* University and there were 34 respondents from *Diponegoro* University. The information regarding the respondents' university of origin is presented in the Table 4.2 below.

Table 4.2

Respondent's University

Category	Expalanation	Number of Respondents	%
University	Islamic University of Indonesia	31	24,8%
	Gajah Mada University	30	24%
	Sebelas Maret University	30	24%
	Diponegoro University	34	27,2%

Source: primary data processed, 2018

4.2.2   Based on Class Year

Based on the data collected, there were 3 categories that based on the class year. Based on the result of the data that obtained and used by the researcher there were 14 respondents from class of 2014, 34 respondents from class of 2015 then there were 77 respondents from class of 2016. The more detailed information presented in Table 4.3.

Table 4.3

Respondent's Class Year

Class Year	Number of Respondents	%
2014	14	11%
2015	34	27%
2016	77	62%

Source: primary data processed, 2018

4.3 Descriptive Statistics Analysis of Variables

Descriptive statistic is the description of a data that is seen from the average value (mean), standard deviation, maximum and minimum value (Ghozali, 2018) based on the respondents' answer of each variables. Assessment of descriptive statistical analysis provides the assessment about the perception of students toward the variables of the research. The result of descriptive statistical analysis can be seen in the table 4.4 below:

Table 4.4

Descriptive Statistics Analysis of Variables

Descriptive Statistics

	n	Minimum	Maximum	Sum	Mean	Std. Deviation
Pressure	125	1,00	5,00	390,20	3,1216	,87543
Opportunity	125	1,00	5,00	393,20	3,1456	,91206
Rationalization	125	1,00	5,00	404,40	3,2352	1,00549
Capability	125	1,00	5,00	383,25	3,0660	1,22522
AcademicFraud	125	1,40	5,00	500,40	4,0032	,66429
Valid N (listwise)	125					

Source: primary data processed, 2018

Based on the data analysis above, it can be concluded that the description of each variable is as follows:

The fourth instrument of the independent variable was measured by a 5-point scale that has a range of answers 1 (strongly disagree) to 5 (strongly agrees). In this research, the variable scale was divided into 5 categories so that the class interval is equal to (5-1)/5 = 0,8. Thus the class intervals were obtained as follows:

- $1,00 – 1,79$ = very low

- $1,80 – 2,59$ = low

- $2,60 – 3,39$ = quite high

- $3,40 – 4,19$ = high

- $4,20 – 5,00$ = very high

1. Pressure (X_1) has a minimum value of 1.00 which means that of all respondents who gave the lowest range of Pressure (X_1) for 1.00. The maximum value was 5.00 which means that of all respondents giving the highest range for Pressure (X_1) was 5.00. The average value of Pressure (X_1) was 3.1216, which means that all respondents who gave answers to Pressure (X1) gave quite high value. This result shows that the level of pressure felt by accounting students at UII, UGM, UNS, and UNDIP was quite high. The standard deviation value of Pressure (X1) equal to 0.87543, which means the size of the data distribution from Pressure (X1) was 0.87543 from 125 respondents.

2. Opportunity (X_2) has a minimum value of 1.00 which means that of all respondents who gave the lowest range of Opportunity (X_2) for 1.00. The maximum value was 5.00 which means that of all respondents giving the

highest range for Opportunity (X_2) was 5.00. The average value of Opportunity (X_2) was 3.1456, which means that all respondents who gave answers to Opportunity (X_2) gave quite high value. This result shows that the level of opportunity for accounting students at UII, UGM, UNS, and UNDIP was quite high. The standard deviation value of Opportunity (X_2) equal to 0.91206, which means the size of the data distribution from Pressure (X1) was 0.91206 from 125 respondents.

3. Rationalization (X_3) has a minimum value of 1.00 which means that of all respondents who gave the lowest range of Rationalization (X_3) for 1.00. The maximum value was 5.00 which means that of all respondents giving the highest range for Rationalization (X_3) was 5.00. The average value of Rationalization (X_3) was 3.2352, which means that all respondents who gave answers to Pressure (X1) gave quite high value. This result shows that the level of rationalization of accounting students at UII, UGM, UNS, and UNDIP was quite high. The standard deviation value of Rationalization (X_3) equal to 1.00549, which means the size of the data distribution from Rationalization (X_3) was 1.00549 from 125 respondents.

4. Capability (X_4) has a minimum value of 1.00 which means that of all respondents who gave the lowest range of Capability (X_4) for 1.00. The maximum value was 5.00 which means that of all respondents giving the highest range for Capability (X_4) was 5.00. The average value of Capability (X_4) was 3.0660, which means that all respondents who gave answers to Capability (X_4) gave quite high value. This result shows that the level of

capability of accounting students at UII, UGM, UNS, and UNDIP was quite

high. The standard deviation value of Pressure (X1) equal to 1.22522, which

means the size of the data distribution from Pressure (X1) was 1.22522 from

125 respondents.

Based on the result in the table, the average value of Academic Fraud was

4.0032, which means that most of respondents gave high value for Academic

Fraud. This result shows that the level of Academic Fraud of accounting students

at UII, UGM, UNS, and UNDIP was high.

4.4 Instrument Test

4.4.1 Validity Test

Validity test is used to measure whether a questionnaire is valid or not. A

questionnaire stated valid if the question in the questionnaire is able to reveal

something that will be measured by the questionnaire (Ghozali, 2018). Validity

test should be carried out on each question item (Sujarweni & Endaryanto, 2012).

The questionnaire item would be valid if r-table smaller than r-count (in 5%

significance). On the other hand, the questionnaire item would not valid if r table

greater than r count (in 5% significance), so the questionnaire item is not valid.

Then the result of validity test can be seen in this Table 4.5 below:

Table 4.5

Validity Test Results

Pressure (X_1)			
Questions	r_{count}	r_{table}	explanation
Item 1	0,616	0,000	valid
Item 2	0,857	0,000	valid
Item 3	0,815	0,000	valid
Item 4	0,716	0,000	valid
Item 5	0,804	0,000	valid

Opportunity (X_2)			
Questions	r_{count}	r_{table}	explanation
Item 1	0,840	0,000	valid
Item 2	0,763	0,000	valid
Item 3	0,863	0,000	valid
Item 4	0,835	0,000	valid
Item 5	0,854	0,000	valid

Rationalization (X_3)			
Questions	r_{count}	r_{table}	explanation
Item 1	0,860	0,000	valid
Item 2	0,859	0,000	valid
Item 3	0,824	0,000	valid
Item 4	0,834	0,000	valid
Item 5	0,857	0,000	valid

Capability (X_4)			
Questions	r_{count}	r_{table}	explanation
Item 1	0,866	0,000	valid
Item 2	0,911	0,000	valid
Item 3	0,879	0,000	valid
Item 4	0,916	0,000	valid

Source: primary data processed, 2018

Based on the data above, the values of r-count and r-table of all questions in the research can be known. All questions of the research variable have an r-count that was greater than r-table, where the r-table value is 0,000 at the 5% significance level. Then it can be concluded that all the questions in the research variable were declared valid and all the questions contained in the questionnaire were declared feasible as instruments for measuring research data.

4.4.2 Reliability Test

Reliability test is a tool to measure a questionnaire which is an indicator of a variable or constructs. A questionnaire considered to be reliable if someone's answer to the statement is consistent or stable from time to time (Ghozali, 2018). The Reliability test would be carried out using the *Cronbach Alpha* (α) statistical test. Nunnally (1994) cited in Ghozali (2018) stated that a construct or variable considered reliable if *Cronbach alpha* value > 0,70. The result of Reliability test presented in Table 4.6 as follows:

Table 4.6

Reliability Test Result

Variable	Cronbach's Alpha	Coefficient Standard	Explanation
Pressure	0,818	0,70	Reliable
Opportunity	0,889	0,70	Reliable
Rationalization	0,901	0,70	Reliable
Capability	0,918	0,70	Reliable

Source: primary data processed, 2018

The results of reliability testing in the table 4.6 show that all variables in the study have a quite high alpha coefficient which was > 0.70, so that it can be stated that all measuring concepts of each variable from the questionnaire are reliable.

4.5 Classical Assumption Test

4.5.1 Normality Test

The objective of the normality test is to examine whether, in the regression model, the intruder, or residual variable has a normal distribution (Ghozali, 2018). The regression model considered good when the distribution is normal or close to normal. This research uses the Kolmogorov-Smirnov normal test by looking at the results of its significance. If sig > 0.05 then the data is normal. However, if the sig < 0.05 then the data is not normally distributed. The result of normality test by using Kolmogorov-Smirnov test presented in the table 4.7 below:

Table 4.7

Normality Test Result

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
n		125
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	2.71327598
Most Extreme Differences	Absolute	.109
	Positive	.109
	Negative	-.097
Kolmogorov-Smirnov Z		1.221
Asymp. Sig. (2-tailed)		.101

a. Test distribution is Normal.

b. Calculated from data.

Source: primary data processed, 2018

Based on the result of Kolmogorov-Smirnov test above, the value of asymptotic significance (2-tailed) was 0,101. This result could be concluded that the data in this regression model was normally distributed because the value of asymptotic significance (2-tailed) was above 0,05. Thus, the regression model was suitable for further analysis.

4.5.2 Multicollinearity Test

Multicollinearity test is used to test whether or not an independent variable in a regression model correlate with other independent variables (Ghozali, 2018). A good regression model should not show the correlation between independent variables or there was no multicollinearity. The way to detect the presence or the absence of multicollinearity in the regression model can be done by considering

the VIF (Value Inflation Factor), if VIF <10, the level of collinearity can be tolerated. If VIF > 10, thus the independent variable has multicollinearity with other independent variables. The result of multicollinearity test presented in the table 4.8 below:

Table 4.8

Multicollinearity Test Result

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Pressure	.778	1.286
	Opportunity	.658	1.520
	Rationalization	.645	1.551
	Capability	.803	1.246

a. Dependent Variable: Academic Fraud

Source: primary data processed, 2018

Based on the results of calculations using SPSS 23, the VIF value for all independent variables were less than 10 and the tolerance value was above 0.1. These results indicate that all the independent variables in this study had no signs of multicollinearity.

4.5.3 Heteroscedasticity Test

The objective of heteroscedasticity test is to test whether in the regression model there is a residual variance inequality from one observation to another observation (Ghozali, 2011). A good data is a data that does not occur heteroscedasticity. This test is done using scatterplot graphics. If the points spread

above or below zero on the Y-axis, then heteroscedasticity does not occur. The result of heteroscedasticity test presented in the figure 4.1 below:
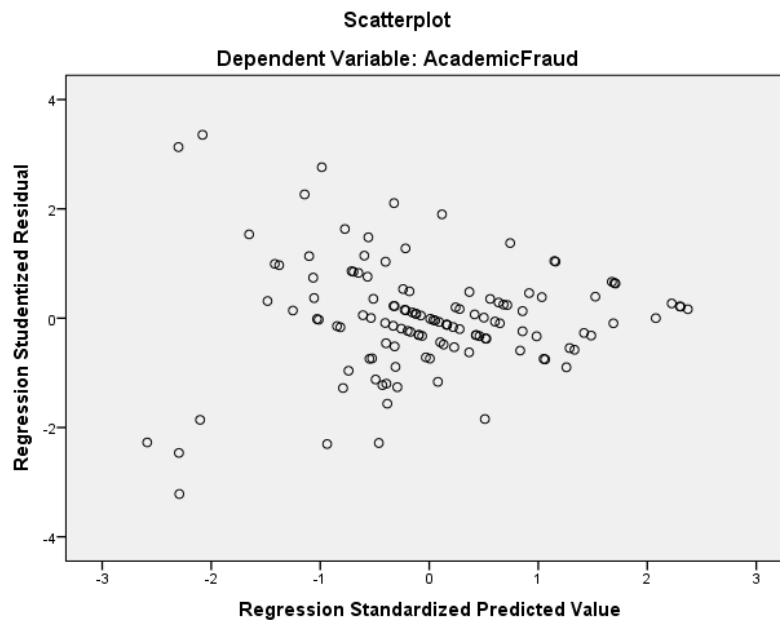
Source: primary data processed, 2018

Figure 4.1

Scatterplot of Heteroscedasticity Test

Based on the results of heteroscedasticity test that can be seen in the figure 4.1 above, there was no clear pattern. Then the points spread above and below 0 on the Y axis. Thus, there was no heteroscedasticity.

4.6 Hypothesis Test

4.6.1   Multiple Linear Regression Analysis

Multiple linear regression analysis is a regression in which two or more independent variables are related to a single dependent variable (Boslaugh, 2013).

Multiple linear regression analysis is carried out to determine the influence of the independent variable (X) on the dependent variable (Y). In this research, multiple linear regression analysis was used to prove the hypothesis about the influence of Pressure (X_1), Opportunity (X_2), Rationalization (X_3), and Capability (X_4) toward Academic Fraud (Y). Statistical calculation in multiple linear regression analysis was carried out using SPSS assistance. The results of processing data using SPSS assistance are shown in the following table 4.9:

Table 4.9

Multiple Regression Analysis Test Result

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	11.815	1.116		10.583	.000
	Pressure	.130	.064	.171	2.026	.045
	Opportunity	.143	.068	.194	2.115	.036
	Rationalization	.153	.061	.233	2.510	.013
	Capability	.118	.057	.174	2.094	.038

a. Dependent Variable: Academic Fraud
Source: primary data processed, 2018

Based on the results of multiple linear regression, multiple linear regression models were obtained as follows:

$$Y = 11,815 + 0,130 X_1 + 0,143 X_2 + 0,153 X_3 + 0.118 X_4$$

The linear regression equation can be interpreted as follows:

1. The value of constant (α) was 11,815. This value gave an information that if all the independent variables are equal to zero (0), so the level of academic fraud was equal to 11,815 units.

2. Pressure (X_1) had a positive influence on academic fraud. This was indicated by the regression coefficient of 0.130. If pressure increases then academic fraud would increase as well. If pressure increases for 1 unit, academic fraud would increase for 0.130 units if other variables were considered constant.

3. Opportunity (X_2) had a positive influence on academic fraud. This was indicated by the regression coefficient of 0.143. If opportunity increases then academic fraud will also increase. If opportunity increases for 1 unit, academic fraud would increase for 0.143 units if other variables are considered constant.

4. Rationalization (X_3) had a positive influence on academic fraud. This was indicated by the regression coefficient of 0.153. If rationalization increasing so the academic fraud would increasing as well. If rationalization increases for 1 unit, the academic fraud would increase for 0,153 units if other variables are considered constant.

5. Capability (X_4) had a positive influence on academic fraud. This is indicated by the regression coefficient of 0.118. If the capability increasing so the academic fraud would increasing as well. If the capability increases for 1 unit, the academic fraud would increase for 0,118 units if other variables are considered constant.

4.6.2 T-Test

According to Ghozali (2011), the statistical t-test shows how far the influence of an independent variable individually in explaining the variation of the dependent variable. This test is carried out using a significance level of 0.05. If the significance value $t < 0.05$, it means that there is a significant effect between one independent variable on the dependent variable. Thus, Ho is rejected and Ha is accepted. If the significance value of $t > 0.05$, it means that there is no significant effect of one independent variable on the dependent variable. Therefore, Ho is accepted and Ha is rejected. The result of t-test presented in the table 4.10 below:

Table 4.10

T-Test Result

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	11.815	1.116		10.583	.000
	Pressure	.130	.064	.171	2.026	.045
	Opportunity	.143	.068	.194	2.115	.036
	Rationalization	.153	.061	.233	2.510	.013
	Capability	.118	.057	.174	2.094	.038

a. Dependent Variable: Academic Fraud

Source: primary data processed, 2018

The table 4.10 above explains each variable partially from the data processing output through SPSS and the explanation for each variable is as follows:

1. First Hypothesis Testing (The influence of Pressure on Academic Fraud)

   H_0: pressure does not have a partial influence toward academic fraud.

   H_α: pressure has a partial influence on academic fraud.

   Based on the results of calculations shown in the table above, the p-value is obtained at 0.045 from the results of the t-test of Pressure. The p-value was lower than the significant level α = 5% or (0.045 <0.05), then H_0 was rejected and H_α was accepted. This means that Pressure has a partial influence on academic fraud.

2. Second Hypothesis Testing (The influence of Opportunity on Academic Fraud)

   H_0: opportunity does not have a partial influence toward academic fraud.

   H_α: opportunity has a partial influence on academic fraud.

   Based on the results of calculations shown in the table above, the p-value is obtained at 0.036 from the results of the t-test of Opportunity. The p-value was lower than the significant level α = 5% or (0.036 <0.05), then H_0 was rejected and H_α was accepted. This means that Opportunity has a partial influence on academic fraud.

3. Third Hypothesis Testing (The influence of Rationalization on Academic Fraud)

   H_0: rationalization does not have a partial influence toward academic fraud.

H_α: rationalization has a partial influence on academic fraud.

Based on the results of calculations shown in the table above, the p-value is obtained at 0.013 from the results of the t-test of Rationalization. The p-value was lower than the significant level $\alpha = 5\%$ or $(0.013 < 0.05)$, then H_0 was rejected and H_α was accepted. This means that Rationalization has a partial influence on academic fraud.

4. Fourth Hypothesis Testing (The influence of Capability on Academic Fraud)

    H_0: capability does not have a partial influence toward academic fraud.

    H_α: capability has a partial influence on academic fraud.

    Based on the results of calculations shown in the table above, the p-value is obtained at 0.038 from the results of the t-test of Capability. The p-value was lower than the significant level $\alpha = 5\%$ or $(0.038 < 0.05)$, then H_0 was rejected and H_α was accepted. This means that Capability has a partial influence on academic fraud.

4.6.3 F-Test

The statistical f-test shows whether all the independent variables included in the regression model have a mutual influence on the dependent variable (Ghozali, 2011). This test is done by comparing the calculated f value with the value of f table. The significance level used is $\alpha = 0.05$. If f count > f table, it can be interpreted that all independent variables are able to explain the dependent variable together. The result of f-test presented in Table 4.11 below:

Table 4.11

F-Test Result

ANOVAª

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	455.097	4	113.774	14.956	.000[b]
	Residual	912.871	120	7.607		
	Total	1367.968	124			

a. Dependent Variable: Academic Fraud

b. Predictors: (Constant), Capability, Pressure, Opportunity, Rationalization

Source: primary data processed, 2018

Based on the results of the F-test, it can be seen that the independent variable has a significant influence on the dependent variable together. This can be concluded from the probability value that equal to 0,000. This probability value had smaller value than 0.05 so this research model is acceptable.

4.6.4 Coefficient of Determinations (R^2)

Coefficient of Determination (R^2) is used to measure how far the independent variable can explain the dependent variable (Ghozali, 2005). The R^2 test gives a presentation of the total variable in the dependent variable which is explained by the independent variable. The coefficient of determination ranges from 0 to 1. The higher the coefficient of determination, the stronger the independent variable relationship with the dependent variable. The result of coefficient of determination test presented in the table below:

Table 4.12

Coefficient of Determination (R^2) result

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.577[a]	.333	.310	2.758

a. Predictors: (Constant), Capability, Pressure, Opportunity, Rationalization

b. Dependent Variable: Academic Fraud

Source: primary data processed, 2018

Based on the result of R^2 calculations, it shows that the value of adjusted R^2 was 0.310. It can be concluded that 31% of Academic Fraud behavior committed by accounting students was influenced by independents variables of this research namely Pressure, Opportunity, Rationalization, and Capability. On the other hand, the remaining 69% is influenced by other variables that not included in this study.

4.7 Discussion

4.7.1 The influence of pressure on academic fraud

Albrecht (2012) defined pressure as an act of cheating that occur because of the goals that need to be achieved by someone who commits fraud. Pressure is a condition that encourages someone to commit fraud. In this study, the fraud was referred to academic fraud. This means that students commit fraud in any form because of the urge to achieve something. For example, students got demands to get high GPA so they are encouraged to commit academic fraud.

The results of data analysis show that pressure, opportunity, rationalization, and capability have positive influence on academic fraud behavior on accounting students at UII, UGM, UNS, and UNDIP. Based on the results of the first hypothesis test, the results of this study show that pressure had an influence on academic fraud behavior. The regression results show that pressure (X_1) had a significance value below 0.05, which is equal to 0.045. This is also supported by a coefficient of 0.130 which states that pressure had a positive influence on academic fraud behavior. This value proves that the higher of pressure experienced by accounting students, the possibility of academic fraud would increase as well. Malgwi and Rakovski cited in (Murdiansyah et al., 2017) stated that students committed academic fraud because of various forms of pressure including the danger of failing the courses losing financial support, fear of parents' expectation, cutting funds and other support, and avoiding shame. Most students feel afraid if they get bad grades and must fail in a course. Then, the student will feel embarrassed by the failure. In addition, maintaining a GPA is very important. One of reason is to fulfil parents' expectation. In order to avoid this, students look for shortcuts by doing academic fraud.

The results of this study are in accordance with previous research conducted by Becker, Conolly, Lent, and Morrison (2006), Murdiansyah, Sudarma, and Nurkholis (2017), Fitriana and Bridwan (2012), and Purnamasari and Irianto (2014) which states that pressure influence the possibility of academic fraud by students. However, the research that was conducted by Nursani and Irianto (2012) was presented opposite result which states that pressure does not

have an influence on academic fraud behavior. This research was conducted to accounting students at Brawijaya University, Malang. The sample in this study were 292 students. The results of this study indicate that pressure has no effect on academic fraud. This was because the respondents did not feel that they received pressure from parents to get high GPA, so students did not feel burdened to get good grades. In addition, the low level of competition to get good grades with friends causes respondents not to be too motivated to get a high GPA.

4.7.2 The influence of opportunity on academic fraud

Opportunity is a situation that leads someone to satisfy the urgent needs without being noticed by other parties (Tuanakotta, 2012). The perpetrator should have a perception that there is an opportunity to commit fraud without being detected. In this study, the fraud was referred to academic fraud. Academic dishonesty could happen when there is an opportunity to commit deviant things by students (Bolin, 2004).

Based on the results of the second hypothesis test, the results of this study show that opportunity had an influence on academic fraud behavior. The regression results show that Opportunity (X_2) had a significance value below 0.05, which is equal to 0.036. This is also supported by a coefficient of 0.143 which states that Opportunity had a positive influence on academic fraud behavior. This value proves that the higher of opportunity available around accounting students, the possibility of academic fraud would increase as well. According to Bolin (2004) academic dishonesty could happen when there is an opportunity to commit deviant things by students. The absence of strict penalties for students who

64

perform academic fraud, lack of counseling about academic fraud, lack of rigorous control when examinations could be an opportunity for students to commit academic fraud.

The results of this study are in accordance with previous research conducted by Becker, Conolly, Lent, and Morrison (2006), Murdiansyah, Sudarma, and Nurkholis (2017), Fitriana and Bridwan (2012), and Purnamasari and Irianto (2014) which states that opportunity influence the possibility of academic fraud by students. However, the research that conducted by Zaini, Carolina, and Setiawan (2016) presented the opposite result which states that opportunity does not have an influence on academic fraud behavior. This research was conducted to accounting students on Madura Island. The sample in this study was 127 students. The results of the study stated that opportunity does not have an influence on academic fraud. This was because respondents did not get a good opportunity to conduct academic fraud, for example, students cannot choose their own seat during the exam and strict supervision during the exam. In addition, students were also afraid of the threat of lecturers who would give bad grades if they commit academic fraud.

4.7.3 The influence of rationalization on academic fraud

Rationalization is a situation where the perpetrator seeks justification before committing fraud. The rationalization is needed so that the perpetrators can understand their behavior that deviates from aspects of morality and they can maintain the identity as a person who is trusted (Tuanakotta, 2012). However, the behaviour of rationalizing the deviant acts also found in the academic field.

Based on the results of the third hypothesis test, the results of this study show that rationalization had an influence on academic fraud behavior. The regression results show that Rationalization (X_3) had a significance value below 0.05, which is equal to 0.013. This is also supported by a coefficient of 0.153 which states that Rationalization had a positive influence on academic fraud behavior. This value proves that the higher of rationalization by accounting students, the possibility of academic fraud would increase as well. Bolin (2004) indicated that academic fraud was influenced by two factors. One of the factors was the student's behaviour to rationalize the academic fraud. Students tend to convince their self that what they are doing is justifiable. Students are likely to commit academic fraud in order to get good grades. They rationalize the academic fraud for a good purpose and they feel no harm to anyone.

The results of this study are in accordance with previous research conducted by Becker, Conolly, Lent, and Morrison (2006), Murdiansyah, Sudarma, and Nurkholis (2017), Fitriana and Bridwan (2012), and Purnamasari and Irianto (2014) which states that rationalization influence the possibility of academic fraud by students. However the research that conducted by Zaini, Carolina, and Setiawan (2016) presented opposite result which states that rationalization does not have an influence on academic fraud behavior. This was because respondents felt guilty when committing academic fraud. In addition, respondents also realized that academic fraud was not an appropriate thing to do.

4.7.4 The influence of capability on academic fraud

Capability is the situation of having the necessary traits or skills and abilities for the person to commit fraud (Abdullahi & Mansor, 2015). Capability has an important role in the fraud. A person will not be able to commit fraud just because of the existence of pressure, opportunity and rationalization. Therefore, someone needs the capability to make it into reality. In the academic field, capability could influence students to commit academic fraud (Nursani & Irianto, 2012).

Based on the results of the fourth hypothesis test, the results of this study show that capability had an influence on academic fraud behavior. The regression results show that Capability (X_4) had a significance value below 0.05, which is equal to 0.038. This is also supported by a coefficient of 0.118 which states that capability had a positive influence on academic fraud behavior. This value proves that the higher of capability of accounting students, the possibility of academic fraud would increase as well. Students must have the capability to recognize opportunities to take advantage so that they can commit academic fraud repeatedly. Shon cited in (Nursani & Irianto, 2012) stated that various tactics used to commit fraud to illustrate the creativity and intelligence of the perpetrators of academic fraud. Moreover, there are so many kinds of tactics were engaged by students such as crib notes, paper mills, cell phones, copying and pasting from the Internet, hand signals during an exam, copying homework, etc. (Becker, Conolly, Paula, & Morrison, 2006).

The results of this study are in accordance with previous research conducted by Zaini, Carolina, and Setiawan (2016), Aulia (2016), Nursani and Irianto (2014) which states that capability influence the possibility of academic fraud by students. However the research that conducted by Murdiansyah, Sudarma, and Nurkholis (2017) presented opposite result which states that capability have negative effect on academic fraud behavior. This research was conducted to active accounting students of master program in Brawijaya University, Malang. The results of the study stated that capability has a negative influence on academic fraud. This case could occur because academic fraud was carried out by students who do not have the special ability to conduct academic fraud so that this can reduce the phenomenon of academic fraud in higher education.

CHAPTER V

CONCLUSIONS AND RECOMMENDATION

5.1 Conclusions

This study aims to determine the factors that influence accounting students to commit academic fraud using fraud diamond theory. There were results that have been elaborated in the previous chapters. The results could be concluded as follows:

1. The Pressure (X_1), Opportunity (X_2), Rationalization (X_3), and Capability (X_4) have positive influence toward Academic Fraud (Y) simultaneously.

2. Pressure had a positive influence on the level of academic fraud behavior. This indicates that the greater the pressure felt by accounting students, academic fraud behavior would also increase, and vice versa.

3. Opportunity had a positive influence on the level of academic fraud behavior. This indicates that the more opportunities available for accounting students to cheat, thus academic fraud behavior would also increase, and vice versa.

4. Rationalization had a positive influence on the level of academic fraud behavior. This indicates that the higher the level of rationalization by accounting students in committing fraud then academic fraud behavior will also increase, and vice versa.

5. Capability had a positive influence on the level of academic fraud behavior. This indicates that the higher the capability of accounting students to cheat, academic fraud behavior will also increase, and vice versa.

5.2 Research Limitations

In this study, researchers realized there were still many limitations found in the study. These limitations are explained as follows:

1. The data collection was using questionnaires. There was a possibility that the respondents filled out the questionnaires carelessly. This could lead to results that are different from the actual situation.

2. Research variables used in this study were limited to variables from the fraud diamond theory, thus there may be other variables that can also influence and explain academic fraud behavior.

3. The academic fraud in this study were measured by respondent's perception not the actual behavior, thus this research describes the respondents' perception and not the actual behavior of students.

5.3 Recommendations

Based on the research limitations above, the recommendations given by researchers for future research are as follows:

1. Future research can use other data collection methods that are different from the questionnaire method. This is intended to reduce data bias and to obtain data that more accurate.

2. Further research is recommended to add and develop research variables. Further researchers can use other factors that can influence the occurrence of academic fraud behaviour among accounting students.

3. Further research is recommended to describe the actual academic fraud behavior rather than the student's perception about academic fraud behavior.

5.4 Research Implications

Based on the conclusions above, the implications of this research including:

1. The results of this study are expected to provide suggestion for accounting programs of Islamic University of Indonesia, *Gajah*, *Mada* University, *Sebelas Maret* University, and *Diponegoro* University regarding the factors that can influence the occurrence of academic fraud. The factors that need to be considered are the perceived pressure of students, opportunity, rationalization, and capability. The universities are expected to be able to prevent the occurrence of academic fraud after knowing the factors mentioned before.

2. This research is expected to be able to increase information and knowledge about academic fraud to students. Students are expected to avoid academic fraud in the future so that the students could be an accountant with integrity.

3. This research is expected to be a contribution and can help in the development of knowledge, especially in research about the behavior of accounting students in fraud.

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APPENDICES

Appendix 1

KUESIONER PENELITIAN

<div align="right">Yogyakarta, Oktober 2018</div>

Kepada Yth.
Saudara/i Responden Penelitian
Di tempat

Assalamu'alaikum Wr. Wb.

Dalam rangka penulisan skripsi sebagai salah satu syarat untuk penyelesaian studi pada Program Studi S1 Akuntansi di Fakultas Ekonomi, Universitas Islam Indonesia, maka saya bermaksud mengadakan penelitian yang berjudul **"Analysis of Factors that Influence Academic Fraud Using Fraud Diamond Theory: Empirical Study in Universities of Special Region of Yogyakarta and Central Java".**

Sehubungan dengan hal tersebut, saya mohon bantuan saudara/i untuk bersedia meluangkan waktu sejenak untuk mengisi kuesioner sesuai petunjuk yang sudah diberikan. Kuesioner ini bertujuan untuk kepentingan penelitian ilmiah, maka dari itu saya mengharapkan kesediaan saudara/i untuk mengisi kuesioner ini dengan jujur dan bersungguh-sungguh. Selain itu, sebagai bentuk tanggung jawab saya sebagai seorang peneliti, jawaban dan identitas Anda akan dijamin kerahasiaannya. Bantuan saudara/i sangat saya harapkan demi keberhasilan penelitian ini.

Akhir kata, peneliti mengucapkan banyak terimakasih atas kerjasama saudara/i sekalian.

Wassalamu'alaikum Wr. Wb.

<div align="right">Hormat Saya,</div>

<div align="right">Nurus Sa'adah
NIM. 14312194</div>

Data Responden

Isilah data diri anda pada tempat yang telah tersedia berikut ini:

Nama:

Asal Universitas: ; Angkatan:

Petunjuk Pengisian

Pada pertanyaan berikut ini, pilihlah jawaban yang sesuai dengan kondisi yang dialami dan berikan jawaban yang sejujur-jujurnya dengan memberikan tanda centang (✓) pada tempat yang telah disediakan. Mohon jawaban Netral (N) hanya diberikan jika saudara/i benar-benar tidak mengetahui jawaban atas pernyataan yang diberikan atau belum pernah mengalami sendiri.

Penilaian:

SS: Sangat Setuju

S: Setuju

N: Netral

TS: Tidak Setuju

STS: Sangat Tidak Setuju

A. Tekanan

No.	Pernyataan	SS	S	N	TS	STS
1	Bagi saya, mempertahankan IPK itu sangat penting					
2	Saya merasa kesulitan memahami pelajaran di kelas sehingga saya memilih untuk melakukan kecurangan akademik					
3	Saya merasa saya harus mendapatkan nilai bagus dengan cara apapun					
4	Orang tua saya menuntut untuk mendapatkan nilai yang bagus					
5	Soal ujian yang terlalu sulit mendorong saya untuk melakukan kecurangan akademik					

B. Kesempatan

No.	Pernyataan	SS	S	N	TS	STS
1	Saya tidak melihat pihak fakultas melakukan aksi pencegahan yang baik terhadap kecurangan akademik di kampus					
2	Tidak ada mahasiswa lain yang akan melaporkan saya kepada pengawas/dosen atas kecurangan yang saya lakukan					
3	Saya tidak akan mendapatkan hukuman yang berat ketika melakukan kecurangan akademik					
4	Saya melakukan *copy paste* ketika mengerjakan tugas karena dosen jarang memeriksa tugas individu satu persatu					
5	Saya menyontek saat ujian karena penjagaannya yang tidak ketat					

C. Rasionalisasi

No.	Pernyataan	SS	S	N	TS	STS
1	Kriteria kecurangan tidak dijelaskan sehingga dosen tidak bisa menilai saya curang					
2	Saya melakukan kecurangan akademik (menyalin tugas dan menyontek ketika ujian) karena banyak mahasiswa lain yang juga melakukannya					
3	Saya merasa tidak merugikan siapapun ketika melakukan kecurangan akademik					
4	Saya membantu teman saat ujian sebagai bentuk solidaritas kepada sesama teman					
5	Saya melakukan *copy paste* dan plagiarisme karena hal tersebut merupakan hal yang biasa dilakukan					

D. Kemampuan

No.	Pernyataan	SS	S	N	TS	STS
1	Saya dapat mengurangi rasa bersalah atau bahkan tidak merasa bersalah setelah melakukan kecurangan akademik					
2	Saya dapat memikirkan cara melakukan kecurangan akademik dengan memahami setiap peluang yang ada					
3	Saya mampu menyembunyikan dan menggunakan barang elektronik saat ujian					
4	Saya mempunyai strategi khusus untuk melakukan kecurangan akademik					

E. Kecurangan Akademik

No.	Pernyataan	SS	S	N	TS	STS
1	Menyalin tugas mahasiswa lain merupakan bentuk kecurangan akademik					
2	Menggunakan cara curang untuk mengetahui informasi mengenai soal ujian (memberi dan meminta bocoran soal) merupakan kecurangan akademik					
3	Tidak menyebutkan sumber kutipan (plagiarisme) merupakan kecurangan akademik					
4	Membantu mahasiswa lain berbuat curang dalam ujian merupakan kecurangan akademik					
5	Menyontek dengan berbagai cara merupakan kecurangan akademik					

Appendix 2

Tabulation of Research Data

Academic Fraud (Y)

Res	University	Class	Dependent Variable					
			AF1	AF2	AF3	AF4	AF5	**TOT**
1	UII	2016	4	4	5	4	4	21
2	UNDIP	2014	3	4	4	4	4	19
3	UNDIP	2016	4	2	4	4	4	18
4	UNDIP	2016	3	4	5	5	3	20
5	UNDIP	2016	2	4	4	2	4	16
6	UGM	2014	5	5	5	5	5	25
7	UNS	2016	5	5	4	5	4	23
8	UNS	2015	4	4	3	4	4	19
9	UNS	2015	5	4	4	3	3	19
10	UNS	2016	4	4	4	4	4	20
11	UNS	2016	4	3	4	4	4	19
12	UNS	2014	3	3	4	3	3	16
13	UNS	2015	5	3	5	4	3	20
14	UNS	2016	4	4	4	4	4	20
15	UNS	2014	4	4	4	4	4	20
16	UII	2016	3	4	4	5	4	20
17	UNS	2014	4	4	4	4	4	20
18	UII	2014	3	5	5	3	5	21
19	UGM	2015	5	4	4	4	4	21
20	UGM	2015	5	5	4	5	4	23
21	UGM	2015	4	4	5	4	4	21
22	UGM	2015	1	1	2	2	1	7
23	UGM	2016	5	5	5	5	5	25
24	UGM	2015	4	4	5	4	4	21
25	UGM	2016	4	5	4	4	4	21
26	UII	2016	4	4	5	4	4	21
27	UGM	2015	4	4	4	4	4	20
28	UII	2016	5	5	5	2	5	22
29	UII	2016	4	5	5	4	5	23
30	UII	2016	4	4	4	4	4	20
31	UII	2016	5	5	5	5	5	25
32	UII	2016	4	4	5	4	5	22

33	UGM	2015	5	5	5	5	5	25
34	UII	2016	5	4	3	3	5	20
35	UGM	2014	5	5	4	4	4	22
36	UII	2016	4	5	4	4	4	21
37	UII	2016	4	5	5	5	5	24
38	UII	2016	3	5	5	5	5	23
39	UGM	2015	5	5	5	4	5	24
40	UII	2016	4	4	4	4	4	20
41	UNS	2014	5	5	5	5	5	25
42	UII	2014	5	4	3	4	5	21
43	UII	2016	3	5	4	4	4	20
44	UGM	2015	4	5	4	4	4	21
45	UNDIP	2015	5	5	5	5	5	25
46	UGM	2014	2	2	4	2	2	12
47	UNDIP	2016	4	4	4	5	5	22
48	UNDIP	2016	4	3	4	3	4	18
49	UNDIP	2016	4	4	4	4	4	20
50	UNDIP	2016	2	2	1	2	2	9
51	UNDIP	2016	4	5	3	4	4	20
52	UNDIP	2016	3	4	4	5	4	20
53	UNDIP	2016	4	4	4	4	4	20
54	UNDIP	2016	3	3	3	2	4	15
55	UNDIP	2016	2	2	1	2	2	9
56	UNDIP	2016	5	5	5	5	5	25
57	UNDIP	2016	4	5	5	5	5	24
58	UNDIP	2016	4	4	4	4	4	20
59	UNDIP	2016	5	3	4	4	4	20
60	UNDIP	2016	3	4	3	4	4	18
61	UGM	2014	3	3	3	3	3	15
62	UNDIP	2015	3	2	5	3	3	16
63	UNDIP	2015	3	4	4	4	4	19
64	UNDIP	2015	4	4	4	3	4	19
65	UNDIP	2015	3	4	4	4	4	19
66	UNS	2015	4	5	4	4	4	21
67	UNS	2015	4	3	5	3	4	19
68	UNDIP	2016	3	3	3	5	4	18
69	UII	2014	4	4	4	4	4	20
70	UNS	2015	4	3	5	3	2	17
71	UGM	2015	4	4	3	4	4	19

72	UNS	2016	4	3	4	4	4	19
73	UII	2016	4	4	4	4	4	20
74	UII	2016	4	3	4	4	4	19
75	UNDIP	2015	4	4	2	4	4	18
76	UII	2016	4	4	5	5	5	23
77	UII	2016	5	2	4	5	4	20
78	UII	2014	3	2	2	2	2	11
79	UGM	2015	4	5	4	5	4	22
80	UNDIP	2016	4	4	5	4	4	21
81	UII	2016	4	4	2	4	4	18
82	UII	2016	5	5	5	5	5	25
83	UII	2016	4	5	4	4	5	22
84	UII	2016	4	4	5	5	4	22
85	UII	2016	4	4	4	3	4	19
86	UII	2016	5	5	5	5	5	25
87	UGM	2016	2	4	2	4	4	16
88	UGM	2016	5	5	4	4	5	23
89	UII	2016	5	5	5	5	5	25
90	UNDIP	2015	4	4	5	4	4	21
91	UII	2014	5	5	5	5	5	25
92	UNDIP	2016	4	4	3	4	5	20
93	UNDIP	2015	4	3	4	4	3	18
94	UNDIP	2014	4	4	5	5	4	22
95	UNDIP	2015	4	4	4	4	4	20
96	UII	2016	5	5	5	5	5	25
97	UGM	2015	4	4	4	4	4	20
98	UGM	2015	3	3	4	4	4	18
99	UNS	2016	5	5	5	5	5	25
100	UNDIP	2016	4	3	4	3	4	18
101	UGM	2015	4	5	5	5	5	24
102	UNDIP	2016	3	2	4	3	4	16
103	UGM	2015	5	5	5	5	5	25
104	UNS	2015	4	4	4	4	5	21
105	UNS	2015	4	3	4	4	5	20
106	UNS	2016	4	2	4	4	4	18
107	UGM	2015	4	4	4	4	4	20
108	UGM	2016	2	3	2	3	3	13
109	UGM	2016	4	4	5	4	4	21
110	UGM	2016	4	5	4	4	4	21

111	UNS	2016	4	4	4	4	4	20
112	UNS	2016	4	3	4	4	4	19
113	UNS	2016	3	3	5	3	3	17
114	UNS	2016	4	5	5	4	4	22
115	UNS	2016	4	4	4	4	4	20
116	UNS	2016	4	4	3	3	3	17
117	UGM	2016	3	5	5	4	5	22
118	UGM	2015	4	4	4	4	4	20
119	UGM	2015	4	4	5	4	4	21
120	UGM	2016	4	4	4	5	4	21
121	UNS	2015	4	4	3	4	4	19
122	UNS	2016	3	3	4	3	3	16
123	UNS	2016	4	4	4	4	4	20
124	UNS	2016	3	4	4	3	3	17
125	UNS	2016	4	3	4	4	4	19

Pressure (X1)

			Independent Variables					
Res	University	Class	PRES1	PRES2	PRES3	PRES4	PRES5	**TOT**
1	UII	2016	5	3	3	4	4	19
2	UNDIP	2014	4	2	2	3	2	13
3	UNDIP	2016	3	2	2	4	1	12
4	UNDIP	2016	2	2	1	1	4	10
5	UNDIP	2016	5	4	4	2	4	19
6	UGM	2014	3	2	2	4	2	13
7	UNS	2016	4	3	2	2	2	13
8	UNS	2015	5	3	3	2	3	16
9	UNS	2015	5	3	3	3	3	17
10	UNS	2016	5	3	3	5	3	19
11	UNS	2016	5	3	3	3	3	17
12	UNS	2014	3	2	2	2	3	12
13	UNS	2015	5	2	2	3	3	15
14	UNS	2016	5	1	4	4	2	16
15	UNS	2014	4	4	2	4	4	18
16	UII	2016	5	4	2	3	4	18
17	UNS	2014	3	4	4	2	3	16
18	UII	2014	4	4	4	4	5	21
19	UGM	2015	4	2	2	5	4	17

20	UGM	2015	4	2	2	5	2	15
21	UGM	2015	5	2	3	4	3	17
22	UGM	2015	5	1	1	2	1	10
23	UGM	2016	3	1	1	1	1	7
24	UGM	2015	4	2	4	5	2	17
25	UGM	2016	4	2	2	2	3	13
26	UII	2016	5	3	3	5	4	20
27	UGM	2015	4	2	2	2	2	12
28	UII	2016	5	2	2	4	2	15
29	UII	2016	4	4	3	1	5	17
30	UII	2016	4	3	2	3	2	14
31	UII	2016	3	2	1	4	2	12
32	UII	2016	5	5	5	5	5	25
33	UGM	2015	5	1	2	4	1	13
34	UII	2016	4	2	2	4	2	14
35	UGM	2014	3	3	2	4	4	16
36	UII	2016	5	4	3	5	4	21
37	UII	2016	4	1	2	1	1	9
38	UII	2016	5	2	2	2	2	13
39	UGM	2015	4	2	2	5	1	14
40	UII	2016	5	4	2	3	4	18
41	UNS	2014	5	1	2	5	1	14
42	UII	2014	4	3	2	4	3	16
43	UII	2016	4	2	1	4	2	13
44	UGM	2015	2	4	1	4	2	13
45	UNDIP	2015	5	3	3	3	3	17
46	UGM	2014	4	2	2	4	4	16
47	UNDIP	2016	5	2	1	4	3	15
48	UNDIP	2016	5	2	2	2	2	13
49	UNDIP	2016	2	2	2	2	2	10
50	UNDIP	2016	1	1	2	1	1	6
51	UNDIP	2016	5	3	2	3	2	15
52	UNDIP	2016	5	1	3	3	1	13
53	UNDIP	2016	4	4	4	2	4	18
54	UNDIP	2016	5	4	2	2	3	16
55	UNDIP	2016	1	1	2	1	2	7
56	UNDIP	2016	4	3	2	2	3	14
57	UNDIP	2016	3	4	4	2	5	18
58	UNDIP	2016	3	4	5	4	4	20

59	UNDIP	2016	5	2	2	1	4	14
60	UNDIP	2016	4	2	2	4	2	14
61	UGM	2014	3	2	2	4	2	13
62	UNDIP	2015	2	2	2	3	3	12
63	UNDIP	2015	5	3	2	4	3	17
64	UNDIP	2015	3	2	2	4	4	15
65	UNDIP	2015	5	2	2	3	2	14
66	UNS	2015	4	4	4	3	3	18
67	UNS	2015	4	3	2	3	4	16
68	UNDIP	2016	3	3	3	3	4	16
69	UII	2014	4	4	4	4	4	20
70	UNS	2015	3	3	3	4	4	17
71	UGM	2015	2	2	2	3	3	12
72	UNS	2016	3	3	3	3	3	15
73	UII	2016	4	2	2	4	2	14
74	UII	2016	4	3	4	2	4	17
75	UNDIP	2015	5	3	2	5	3	18
76	UII	2016	3	2	2	2	3	12
77	UII	2016	5	2	3	4	2	16
78	UII	2014	2	1	1	1	2	7
79	UGM	2015	4	4	4	4	4	20
80	UNDIP	2016	3	3	3	3	3	15
81	UII	2016	2	2	2	2	2	10
82	UII	2016	5	5	5	5	5	25
83	UII	2016	4	2	3	4	3	16
84	UII	2016	1	1	1	1	2	6
85	UII	2016	3	3	3	3	2	14
86	UII	2016	3	3	3	2	3	14
87	UGM	2016	1	1	1	1	1	5
88	UGM	2016	4	4	4	4	4	20
89	UII	2016	5	5	5	5	5	25
90	UNDIP	2015	3	3	3	3	3	15
91	UII	2014	5	5	5	5	5	25
92	UNDIP	2016	3	3	3	3	3	15
93	UNDIP	2015	1	1	1	1	1	5
94	UNDIP	2014	4	2	2	4	2	14
95	UNDIP	2015	4	2	3	4	3	16
96	UII	2016	5	5	5	5	4	24
97	UGM	2015	3	3	3	3	2	14

98	UGM	2015	1	1	2	1	1	6
99	UNS	2016	4	5	5	5	5	24
100	UNDIP	2016	2	2	2	2	2	10
101	UGM	2015	5	5	4	5	4	23
102	UNDIP	2016	2	2	2	2	1	9
103	UGM	2015	4	4	4	4	4	20
104	UNS	2015	3	5	5	4	5	22
105	UNS	2015	4	5	5	5	5	24
106	UNS	2016	2	3	3	2	2	12
107	UGM	2015	2	2	2	2	3	11
108	UGM	2016	2	2	2	2	2	10
109	UGM	2016	5	4	3	4	3	19
110	UGM	2016	3	3	4	5	3	18
111	UNS	2016	3	4	4	3	4	18
112	UNS	2016	3	3	3	3	3	15
113	UNS	2016	5	3	4	4	3	19
114	UNS	2016	4	5	3	4	5	21
115	UNS	2016	3	5	4	4	4	20
116	UNS	2016	4	5	4	4	4	21
117	UGM	2016	4	4	4	5	3	20
118	UGM	2015	4	3	3	3	3	16
119	UGM	2015	3	4	3	4	4	18
120	UGM	2016	4	3	3	5	4	19
121	UNS	2015	5	3	3	3	4	18
122	UNS	2016	4	3	3	3	4	17
123	UNS	2016	4	4	4	3	4	19
124	UNS	2016	3	4	4	4	4	19
125	UNS	2016	4	4	4	4	5	21

Opportunity (X2)

Res	University	Class	Independent Variable					
			OPP1	OPP2	OPP3	OPP4	OPP5	**TOT**
1	UII	2016	3	4	3	2	3	15
2	UNDIP	2014	2	3	2	3	2	12
3	UNDIP	2016	3	3	3	2	1	12
4	UNDIP	2016	5	5	5	2	4	21
5	UNDIP	2016	4	4	4	5	4	21
6	UGM	2014	5	3	3	2	2	15

7	UNS	2016	2	2	3	2	3	12
8	UNS	2015	3	3	2	2	2	12
9	UNS	2015	3	3	3	3	3	15
10	UNS	2016	3	3	3	2	3	14
11	UNS	2016	4	4	2	3	2	15
12	UNS	2014	2	3	3	3	3	14
13	UNS	2015	3	3	2	4	4	16
14	UNS	2016	4	3	4	4	4	19
15	UNS	2014	4	2	2	2	4	14
16	UII	2016	4	4	4	4	4	20
17	UNS	2014	3	3	3	3	3	15
18	UII	2014	4	5	3	4	3	19
19	UGM	2015	2	3	2	3	2	12
20	UGM	2015	4	4	2	1	2	13
21	UGM	2015	2	3	2	3	2	12
22	UGM	2015	2	2	2	2	1	9
23	UGM	2016	5	5	5	5	5	25
24	UGM	2015	2	2	2	3	2	11
25	UGM	2016	2	3	4	2	1	12
26	UII	2016	2	2	3	1	2	10
27	UGM	2015	2	3	3	2	2	12
28	UII	2016	3	3	2	3	4	15
29	UII	2016	5	5	5	5	5	25
30	UII	2016	3	4	2	4	3	16
31	UII	2016	5	5	5	5	5	25
32	UII	2016	3	3	2	4	2	14
33	UGM	2015	1	1	1	1	1	5
34	UII	2016	2	2	4	2	2	12
35	UGM	2014	3	3	2	2	2	12
36	UII	2016	3	4	3	3	2	15
37	UII	2016	1	5	1	1	1	9
38	UII	2016	2	5	2	5	2	16
39	UGM	2015	4	4	1	2	1	12
40	UII	2016	3	3	2	2	3	13
41	UNS	2014	2	2	1	1	1	7
42	UII	2014	3	3	3	2	3	14
43	UII	2016	3	3	2	3	2	13
44	UGM	2015	2	2	1	2	1	8
45	UNDIP	2015	2	2	3	3	4	14
46	UGM	2014	4	4	3	2	2	15
47	UNDIP	2016	2	4	1	3	1	11

48	UNDIP	2016	2	3	1	2	2	10
49	UNDIP	2016	2	2	2	2	2	10
50	UNDIP	2016	2	3	1	1	1	8
51	UNDIP	2016	3	4	3	2	4	16
52	UNDIP	2016	3	2	3	2	3	13
53	UNDIP	2016	2	4	3	4	4	17
54	UNDIP	2016	4	2	2	2	4	14
55	UNDIP	2016	3	2	1	1	1	8
56	UNDIP	2016	4	4	3	2	4	17
57	UNDIP	2016	4	4	4	4	4	20
58	UNDIP	2016	3	4	4	4	4	19
59	UNDIP	2016	3	4	3	4	4	18
60	UNDIP	2016	3	3	3	3	3	15
61	UGM	2014	2	2	3	2	3	12
62	UNDIP	2015	2	4	3	4	3	16
63	UNDIP	2015	3	3	3	4	2	15
64	UNDIP	2015	2	4	2	4	2	14
65	UNDIP	2015	4	3	3	4	3	17
66	UNS	2015	5	5	3	3	4	20
67	UNS	2015	4	5	3	2	4	18
68	UNDIP	2016	4	3	1	3	3	14
69	UII	2014	3	4	3	4	3	17
70	UNS	2015	2	3	2	2	3	12
71	UGM	2015	4	3	4	3	3	17
72	UNS	2016	4	4	3	3	3	17
73	UII	2016	2	4	2	3	2	13
74	UII	2016	3	4	4	3	3	17
75	UNDIP	2015	2	4	2	3	2	13
76	UII	2016	4	5	4	5	4	22
77	UII	2016	2	4	1	3	4	14
78	UII	2014	2	2	2	2	2	10
79	UGM	2015	4	4	4	4	4	20
80	UNDIP	2016	5	3	4	4	4	20
81	UII	2016	4	4	3	3	2	16
82	UII	2016	5	4	5	5	4	23
83	UII	2016	3	4	4	4	4	19
84	UII	2016	5	5	5	5	5	25
85	UII	2016	5	5	5	5	4	24
86	UII	2016	5	5	5	5	5	25
87	UGM	2016	2	3	2	2	3	12
88	UGM	2016	4	4	5	4	5	22

89	UII	2016	5	5	5	4	5	24
90	UNDIP	2015	3	4	3	3	3	16
91	UII	2014	5	5	5	5	5	25
92	UNDIP	2016	2	2	3	2	3	12
93	UNDIP	2015	2	2	2	1	1	8
94	UNDIP	2014	4	4	4	4	4	20
95	UNDIP	2015	3	3	3	3	3	15
96	UII	2016	4	3	4	4	4	19
97	UGM	2015	4	4	4	4	3	19
98	UGM	2015	2	3	2	2	3	12
99	UNS	2016	5	5	5	4	5	24
100	UNDIP	2016	3	3	2	3	2	13
101	UGM	2015	5	4	5	5	5	24
102	UNDIP	2016	2	2	3	2	3	12
103	UGM	2015	5	5	5	5	4	24
104	UNS	2015	5	4	4	3	5	21
105	UNS	2015	3	5	4	3	5	20
106	UNS	2016	3	3	3	2	3	14
107	UGM	2015	5	4	5	5	4	23
108	UGM	2016	2	2	3	2	2	11
109	UGM	2016	4	3	4	3	3	17
110	UGM	2016	4	4	3	4	3	18
111	UNS	2016	3	3	4	3	3	16
112	UNS	2016	4	4	3	3	3	17
113	UNS	2016	4	3	4	4	3	18
114	UNS	2016	4	5	4	3	4	20
115	UNS	2016	2	3	2	2	3	12
116	UNS	2016	1	2	1	1	2	7
117	UGM	2016	4	5	4	4	4	21
118	UGM	2015	4	3	3	4	4	18
119	UGM	2015	4	4	3	3	3	17
120	UGM	2016	4	4	3	3	3	17
121	UNS	2015	3	3	4	4	4	18
122	UNS	2016	3	3	2	3	2	13
123	UNS	2016	3	4	3	4	4	18
124	UNS	2016	2	3	3	3	3	14
125	UNS	2016	2	2	3	2	3	12

Rationalization (X3)

Res	University	Class	Independent Variable					
			RAT1	RAT2	RAT3	RAT4	RAT5	**TOT**
1	UII	2016	2	2	3	3	1	11
2	UNDIP	2014	2	3	3	2	2	12
3	UNDIP	2016	3	2	2	3	2	12
4	UNDIP	2016	5	4	5	1	1	16
5	UNDIP	2016	3	5	2	4	4	18
6	UGM	2014	2	2	2	2	1	9
7	UNS	2016	3	4	2	3	2	14
8	UNS	2015	2	4	3	4	3	16
9	UNS	2015	3	3	3	3	3	15
10	UNS	2016	2	4	3	3	2	14
11	UNS	2016	3	3	2	3	3	14
12	UNS	2014	4	3	3	3	2	15
13	UNS	2015	3	3	5	2	3	16
14	UNS	2016	2	5	5	5	1	18
15	UNS	2014	2	4	2	3	2	13
16	UII	2016	4	3	3	4	4	18
17	UNS	2014	3	3	3	4	3	16
18	UII	2014	5	5	4	5	5	24
19	UGM	2015	5	5	5	5	5	25
20	UGM	2015	4	2	4	2	2	14
21	UGM	2015	2	3	3	2	3	13
22	UGM	2015	1	1	1	1	1	5
23	UGM	2016	1	2	1	1	1	6
24	UGM	2015	2	4	2	2	4	14
25	UGM	2016	2	3	2	4	2	13
26	UII	2016	1	3	4	2	2	12
27	UGM	2015	2	4	2	2	2	12
28	UII	2016	4	2	2	3	3	14
29	UII	2016	5	5	5	5	5	25
30	UII	2016	3	4	3	2	3	15
31	UII	2016	5	5	5	5	5	25
32	UII	2016	4	4	5	5	5	23
33	UGM	2015	4	5	5	5	5	24
34	UII	2016	2	2	2	3	2	11
35	UGM	2014	5	5	5	5	5	25
36	UII	2016	1	2	2	2	2	9
37	UII	2016	1	1	1	1	1	5
38	UII	2016	4	5	5	4	4	22

39	UGM	2015	2	2	2	2	2	10
40	UII	2016	2	4	4	4	2	16
41	UNS	2014	2	1	1	1	1	6
42	UII	2014	2	3	2	2	2	11
43	UII	2016	1	2	1	1	2	7
44	UGM	2015	2	2	1	2	2	9
45	UNDIP	2015	5	5	5	5	5	25
46	UGM	2014	2	2	1	2	1	8
47	UNDIP	2016	3	1	2	1	3	10
48	UNDIP	2016	2	4	3	3	3	15
49	UNDIP	2016	2	2	2	4	2	12
50	UNDIP	2016	1	1	1	1	1	5
51	UNDIP	2016	5	3	2	4	3	17
52	UNDIP	2016	4	3	3	2	2	14
53	UNDIP	2016	3	4	2	2	4	15
54	UNDIP	2016	2	3	3	2	2	12
55	UNDIP	2016	2	1	1	2	1	7
56	UNDIP	2016	5	5	5	5	5	25
57	UNDIP	2016	5	5	5	5	4	24
58	UNDIP	2016	3	5	4	2	2	16
59	UNDIP	2016	3	4	3	4	4	18
60	UNDIP	2016	3	3	4	3	4	17
61	UGM	2014	2	3	3	3	2	13
62	UNDIP	2015	3	2	2	2	3	12
63	UNDIP	2015	3	4	3	2	4	16
64	UNDIP	2015	2	2	4	4	2	14
65	UNDIP	2015	2	3	3	3	2	13
66	UNS	2015	4	4	4	4	4	20
67	UNS	2015	2	4	2	3	2	13
68	UNDIP	2016	3	5	2	1	4	15
69	UII	2014	4	4	4	4	4	20
70	UNS	2015	2	2	3	2	3	12
71	UGM	2015	3	4	4	3	4	18
72	UNS	2016	3	3	4	4	3	17
73	UII	2016	5	5	5	4	5	24
74	UII	2016	4	3	2	4	4	17
75	UNDIP	2015	2	4	4	4	4	18
76	UII	2016	4	4	4	3	4	19
77	UII	2016	3	4	2	4	2	15
78	UII	2014	1	1	2	1	1	6
79	UGM	2015	5	5	4	5	5	24

80	UNDIP	2016	4	4	2	4	4	18
81	UII	2016	2	3	2	3	2	12
82	UII	2016	5	4	4	5	5	23
83	UII	2016	4	4	4	4	4	20
84	UII	2016	3	4	4	4	4	19
85	UII	2016	4	4	4	4	2	18
86	UII	2016	5	5	5	4	5	24
87	UGM	2016	3	5	5	2	5	20
88	UGM	2016	5	5	4	5	5	24
89	UII	2016	5	5	4	4	5	23
90	UNDIP	2015	4	4	3	3	4	18
91	UII	2014	5	5	5	5	3	23
92	UNDIP	2016	3	4	3	3	4	17
93	UNDIP	2015	2	2	3	2	3	12
94	UNDIP	2014	5	5	5	5	5	25
95	UNDIP	2015	3	3	3	2	3	14
96	UII	2016	4	4	4	5	4	21
97	UGM	2015	3	5	3	4	2	17
98	UGM	2015	3	4	3	4	4	18
99	UNS	2016	5	5	5	4	5	24
100	UNDIP	2016	2	4	3	4	3	16
101	UGM	2015	5	4	5	4	4	22
102	UNDIP	2016	3	3	4	4	4	18
103	UGM	2015	4	4	4	4	4	20
104	UNS	2015	4	5	3	4	5	21
105	UNS	2015	4	4	4	4	4	20
106	UNS	2016	3	4	2	4	5	18
107	UGM	2015	4	4	2	4	4	18
108	UGM	2016	4	4	4	4	4	20
109	UGM	2016	2	3	3	2	3	13
110	UGM	2016	4	4	4	4	3	19
111	UNS	2016	3	3	3	4	2	15
112	UNS	2016	3	3	2	3	3	14
113	UNS	2016	3	3	2	3	2	13
114	UNS	2016	4	4	4	4	4	20
115	UNS	2016	3	2	2	3	4	14
116	UNS	2016	3	4	2	4	3	16
117	UGM	2016	4	4	4	4	4	20
118	UGM	2015	4	3	2	2	2	13
119	UGM	2015	4	4	4	4	4	20
120	UGM	2016	4	4	3	4	4	19

121	UNS	2015	2	4	3	3	3	15
122	UNS	2016	3	3	3	3	2	14
123	UNS	2016	3	4	2	2	3	14
124	UNS	2016	3	3	2	4	3	15
125	UNS	2016	4	4	2	4	3	17

Capability (X4)

Res	University	Class	Independent Variable				TOT
			CAP1	CAP2	CAP3	CAP4	**TOT**
1	UII	2016	2	3	4	3	12
2	UNDIP	2014	2	3	1	2	8
3	UNDIP	2016	2	2	1	1	6
4	UNDIP	2016	1	5	4	4	14
5	UNDIP	2016	2	2	2	2	8
6	UGM	2014	5	5	5	5	20
7	UNS	2016	2	3	3	2	10
8	UNS	2015	2	3	2	3	10
9	UNS	2015	2	4	3	3	12
10	UNS	2016	3	3	3	3	12
11	UNS	2016	2	3	2	2	9
12	UNS	2014	3	3	3	3	12
13	UNS	2015	2	4	3	4	13
14	UNS	2016	5	5	2	1	13
15	UNS	2014	2	4	4	2	12
16	UII	2016	5	5	4	5	19
17	UNS	2014	3	3	2	3	11
18	UII	2014	1	4	3	5	13
19	UGM	2015	2	3	3	4	12
20	UGM	2015	4	2	2	2	10
21	UGM	2015	2	2	2	2	8
22	UGM	2015	1	1	1	1	4
23	UGM	2016	1	1	5	1	8
24	UGM	2015	3	4	1	2	10
25	UGM	2016	2	2	1	1	6
26	UII	2016	2	3	1	3	9
27	UGM	2015	2	2	3	2	9
28	UII	2016	1	2	2	2	7
29	UII	2016	1	2	1	1	5
30	UII	2016	2	4	2	2	10

31	UII	2016	1	2	1	2	6
32	UII	2016	1	1	1	1	4
33	UGM	2015	5	5	5	5	20
34	UII	2016	5	5	5	5	20
35	UGM	2014	2	3	3	3	11
36	UII	2016	5	5	5	5	20
37	UII	2016	1	1	2	1	5
38	UII	2016	1	1	1	1	4
39	UGM	2015	4	2	1	1	8
40	UII	2016	3	2	2	4	11
41	UNS	2014	1	1	1	1	4
42	UII	2014	2	2	3	2	9
43	UII	2016	2	3	1	2	8
44	UGM	2015	2	2	1	2	7
45	UNDIP	2015	5	5	5	5	20
46	UGM	2014	2	2	2	2	8
47	UNDIP	2016	5	5	5	5	20
48	UNDIP	2016	2	3	1	1	7
49	UNDIP	2016	2	2	2	2	8
50	UNDIP	2016	1	1	1	2	5
51	UNDIP	2016	5	5	5	5	20
52	UNDIP	2016	3	3	4	3	13
53	UNDIP	2016	2	4	4	4	14
54	UNDIP	2016	2	3	4	4	13
55	UNDIP	2016	1	2	1	2	6
56	UNDIP	2016	5	5	5	5	20
57	UNDIP	2016	5	5	4	5	19
58	UNDIP	2016	4	4	5	4	17
59	UNDIP	2016	4	4	4	4	16
60	UNDIP	2016	3	4	3	4	14
61	UGM	2014	2	2	5	2	11
62	UNDIP	2015	3	4	4	4	15
63	UNDIP	2015	3	2	2	2	9
64	UNDIP	2015	2	2	2	2	8
65	UNDIP	2015	2	2	2	2	8
66	UNS	2015	2	3	3	2	10
67	UNS	2015	2	2	3	2	9
68	UNDIP	2016	1	3	2	3	9
69	UII	2014	4	5	5	4	18
70	UNS	2015	4	3	3	2	12
71	UGM	2015	3	4	2	2	11

72	UNS	2016	3	3	3	3	12
73	UII	2016	2	2	4	2	10
74	UII	2016	4	3	4	3	14
75	UNDIP	2015	2	3	2	3	10
76	UII	2016	5	5	5	5	20
77	UII	2016	4	4	4	4	16
78	UII	2014	2	2	2	2	8
79	UGM	2015	1	2	2	1	6
80	UNDIP	2016	4	2	2	2	10
81	UII	2016	3	2	3	2	10
82	UII	2016	5	5	5	5	20
83	UII	2016	4	3	3	4	14
84	UII	2016	5	5	5	5	20
85	UII	2016	1	1	1	1	4
86	UII	2016	5	5	5	5	20
87	UGM	2016	5	5	2	5	17
88	UGM	2016	4	4	5	4	17
89	UII	2016	5	5	5	5	20
90	UNDIP	2015	5	5	5	5	20
91	UII	2014	5	5	5	5	20
92	UNDIP	2016	4	5	5	5	19
93	UNDIP	2015	4	3	4	4	15
94	UNDIP	2014	2	2	2	2	8
95	UNDIP	2015	3	3	3	3	12
96	UII	2016	5	5	5	5	20
97	UGM	2015	2	3	3	2	10
98	UGM	2015	2	3	3	1	9
99	UNS	2016	5	5	5	5	20
100	UNDIP	2016	2	2	2	3	9
101	UGM	2015	5	5	5	5	20
102	UNDIP	2016	2	3	1	4	10
103	UGM	2015	5	5	5	5	20
104	UNS	2015	3	4	4	3	14
105	UNS	2015	4	4	3	2	13
106	UNS	2016	2	3	3	3	11
107	UGM	2015	2	3	3	2	10
108	UGM	2016	3	3	3	3	12
109	UGM	2016	2	2	2	2	8
110	UGM	2016	4	4	4	5	17
111	UNS	2016	5	4	5	5	19
112	UNS	2016	2	2	5	2	11

113	UNS	2016	4	4	2	1	11
114	UNS	2016	5	5	5	4	19
115	UNS	2016	3	3	4	2	12
116	UNS	2016	2	2	2	2	8
117	UGM	2016	5	5	5	5	20
118	UGM	2015	5	5	5	5	20
119	UGM	2015	5	4	5	5	19
120	UGM	2016	4	2	2	2	10
121	UNS	2015	3	3	3	3	12
122	UNS	2016	3	3	3	3	12
123	UNS	2016	2	3	3	3	11
124	UNS	2016	2	3	1	1	7
125	UNS	2016	2	3	2	1	8

Appendix 3

Descriptive Statistics Analysis of Variables

Descriptive Statistics

	n	Minimum	Maximum	Sum	Mean	Std. Deviation
Pressure	125	1,00	5,00	390,20	3,1216	,87543
Opportunity	125	1,00	5,00	393,20	3,1456	,91206
Rationalization	125	1,00	5,00	404,40	3,2352	1,00549
Capability	125	1,00	5,00	383,25	3,0660	1,22522
AcademicFraud	125	1,40	5,00	500,40	4,0032	,66429
Valid N (listwise)	125					

95

Appendix 4

Validity Test

Pressure (X1)

Correlations

		Pressure
TEK1	Pearson Correlation	.616**
	Sig. (2-tailed)	,000
	N	125
TEK2	Pearson Correlation	.857**
	Sig. (2-tailed)	,000
	N	125
TEK3	Pearson Correlation	.815**
	Sig. (2-tailed)	,000
	N	125
TEK4	Pearson Correlation	.716**
	Sig. (2-tailed)	,000
	N	125
TEK5	Pearson Correlation	.804**
	Sig. (2-tailed)	,000
	N	125
Pressure	Pearson Correlation	1
	Sig. (2-tailed)	
	N	125

**. Correlation is significant at the 0.01 level (2-tailed).

Opportunity (X2)

Correlations

		Opportunity
KES1	Pearson Correlation	.840**
	Sig. (2-tailed)	,000
	N	125
KES2	Pearson Correlation	.763**
	Sig. (2-tailed)	,000
	N	125
KES3	Pearson Correlation	.863**
	Sig. (2-tailed)	,000
	N	125
KES4	Pearson Correlation	.835**
	Sig. (2-tailed)	,000
	N	125
KES5	Pearson Correlation	.854**
	Sig. (2-tailed)	,000
	N	125
Opportunity	Pearson Correlation	1
	Sig. (2-tailed)	
	N	125

**. Correlation is significant at the 0.01 level (2-tailed).

Rationalization (X3)

Correlations

		Rationalization
RAS1	Pearson Correlation	.860**
	Sig. (2-tailed)	,000
	N	125
RAS2	Pearson Correlation	.859**
	Sig. (2-tailed)	,000
	N	125
RAS3	Pearson Correlation	.824**
	Sig. (2-tailed)	,000
	N	125
RAS4	Pearson Correlation	.834**
	Sig. (2-tailed)	,000
	N	125
RAS5	Pearson Correlation	.857**
	Sig. (2-tailed)	,000
	N	125
Rationalization	Pearson Correlation	1
	Sig. (2-tailed)	
	N	125

**. Correlation is significant at the 0.01 level (2-tailed).

Capability (X5)

Correlations

		Capability
KEM1	Pearson Correlation	.886**
	Sig. (2-tailed)	,000
	N	125
KEM2	Pearson Correlation	.911**
	Sig. (2-tailed)	,000
	N	125
KEM3	Pearson Correlation	.879**
	Sig. (2-tailed)	,000
	N	125
KEM4	Pearson Correlation	.916**
	Sig. (2-tailed)	,000
	N	125
Capability	Pearson Correlation	1
	Sig. (2-tailed)	
	N	125

**. Correlation is significant at the 0.01 level (2-tailed).

Academic Fraud (Y)

Correlations

		AcademicFraud
KA1	Pearson Correlation	.784**
	Sig. (2-tailed)	,000
	N	125
KA2	Pearson Correlation	.819**
	Sig. (2-tailed)	,000
	N	125
KA3	Pearson Correlation	.732**
	Sig. (2-tailed)	,000
	N	125
KA4	Pearson Correlation	.800**
	Sig. (2-tailed)	,000
	N	125
KA5	Pearson Correlation	.851**
	Sig. (2-tailed)	,000
	N	125
AcademicFraud	Pearson Correlation	1
	Sig. (2-tailed)	
	N	125

**. Correlation is significant at the 0.01 level (2-tailed).

Appendix 5

Reliability Test

1. Reliability test of Pressure (X1)

Reliability Statistics

Cronbach's Alpha	N of Items
,818	5

2. Reliability test of Opportunity (X2)

Reliability Statistics

Cronbach's Alpha	N of Items
,889	5

3. Reliability test of Rationalization (X3)

Reliability Statistics

Cronbach's Alpha	N of Items
,901	5

4. Reliability test of Capability (X4)

Reliability Statistics

Cronbach's Alpha	N of Items
,918	4

Appendix 6

Classical Assumption Test

Normality Test

One-Sample Kolmogorov-Smirnov Test

|		Unstandardized Residual
N		125
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	2.71327598
Most Extreme Differences	Absolute	.109
	Positive	.109
	Negative	-.097
Kolmogorov-Smirnov Z		1.221
Asymp. Sig. (2-tailed)		.101

a. Test distribution is Normal.
b. Calculated from data.

Multicollinearity Test

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Pressure	.778	1.286
	Opportunity	.658	1.520
	Rationalization	.645	1.551
	Capability	.803	1.246

a. Dependent Variable: Academic Fraud

Heteroscedasticity Test

Scatterplot

Dependent Variable: AcademicFraud
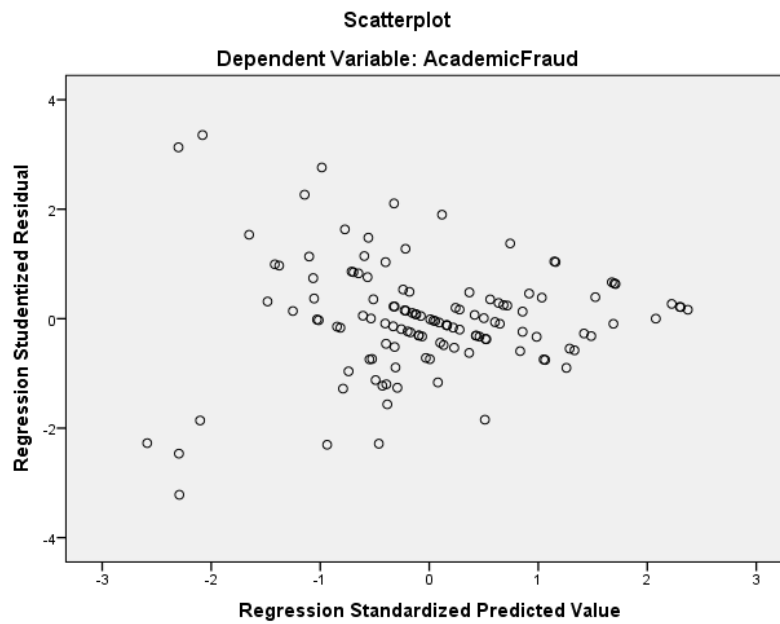
Appendix 7

Hypothesis Test

Multiple Linear Regression Analysis

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	11.815	1.116		10.583	.000
	Pressure	.130	.064	.171	2.026	.045
	Opportunity	.143	.068	.194	2.115	.036
	Rationalization	.153	.061	.233	2.510	.013
	Capability	.118	.057	.174	2.094	.038

a. Dependent Variable: Academic Fraud

T-Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	11.815	1.116		10.583	.000
	Pressure	.130	.064	.171	2.026	.045
	Opportunity	.143	.068	.194	2.115	.036
	Rationalization	.153	.061	.233	2.510	.013
	Capability	.118	.057	.174	2.094	.038

a. Dependent Variable: Academic Fraud

F-Test

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	455.097	4	113.774	14.956	.000[b]
	Residual	912.871	120	7.607		
	Total	1367.968	124			

a. Dependent Variable: Academic Fraud
b. Predictors: (Constant), Capability, Pressure, Opportunity, Rationalization

Coefficient of Determinations (R^2)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.577[a]	.333	.310	2.758

a. Predictors: (Constant), Capability, Pressure, Opportunity, Rationalization
b. Dependent Variable: Academic Fraud