

# The Effect of the Pentagon's Fraud Dimension and Dishonest Behavior on Academic Dishonesty during the Covid-19 Pandemic Gender as a Control Variable (XYZ University Accounting Student Case Study)

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**Abstract:-** This study was conducted to test the effect of Fraud Pentagon and Dishonest Behavior towards Academic Dishonesty during the Covid-19 Pandemic Gender as a Control Variable (Case Study of Accounting Student of XYZ University). This study used 153 samples from Accounting Students University XYZ bags. The sample master penentehnique uses the convenience sampling method. Hypothesis testing in this study used PLS-SEM Data Analysis with the PLS3.2.9 Smart program and a significance level of 5%. The results of the study are Pressure, Opportunity, Rationalization, Ability has a positive and significant effect on Academic Dishonesty, Arrogance has a negative and significant effect on Academic Dishonesty, Dishonesty Behavior has a positive and significant effect on Academic Dishonesty. Gender was found to have no effect on Academic Dishonesty, the absence of gender influence in Academic Dishonesty.

**Keywords:-** Fraud Pentagon, Dishonesty Dishonesty Behavior, Gender, Academic Dishonesty.

## I. INTRODUCTION

Indonesia was also confirmed with the corona virus 19 in March 2020, to deal with the covid-19 pandemic in Indonesia, the ministry of education and culture has issued circular no. 4 of 2020 on the implementation of education policies during the emergency period of the spread of covid-19 disease, which is to break the chain of spread of COVID-19, distance learning is carried out.

During the Covid-19 pandemic, the use of information technology is absolutely necessary for the learning process. The development of information technology has a positive impact, including being able to find and obtain information quickly, easier to communicate, saving time, more efficient and effective.

In the world of education, there are many benefits of utilizing information technology, such as: to improve the quality of education, as a support for media for learning, as a means to obtain information, and as a medium for unlimited learning.

In addition to the positive impact, it also has a negative impact on academics, namely academic fraud using Information technology. Many students cheat during the learning process, this is because students are more oriented

towards results / grades not processes, so all ways are done to get good grades.

Academic cheating is defined as a form of behavior that brings benefits to students dishonestly including cheating, plagiarism, stealing and falsifying something related to academics. Education is a force that has a great influence on the physical, mental, ethical development and all aspects of human life.

A phenomenon that is quite interesting in the current high wages and is quite threatening to the world of academic education, namely the discovery of many fraudulent practices that occur this is called *academic fraud*. There are 3 phenomena or cases about academic fraud in the world of education, the dismissal of the rector's position at the State University of Jakarta (UNJ) by the Minister of Research, Technology and Higher Education for reasons of *plagiarism* on campus occurs massively, systematically and protects plagiarism perpetrators. (www.cnnindonesia.com 2017).

The results of a survey by the Faculty of Psychology, Tarumanegara University (October 2020) during learning. In a survey conducted using the online Turnitin program, the practice of plagiarism among students continues to increase with assignments given to students. It was found that the results of turnitin's high level of similarity obtained data from 27 files getting Turnitin values of 30% to 83% (36% of all files tested).

The star of the television series Desperate Housewives, Felicity Huffman, became one of the 40s of people charged with being involved in a college exam cheating scandal in the United States (USA). The alleged scheme involves trying to help students cheat during college entrance examinations, as well as getting non-athletic students admitted to fake athletic scholarships. The elite campuses of Yale, Stanford and Georgetown were among the universities dragged into the cheating scheme, as quoted from the BBC on Wednesday (13/3/2019). As for the defendants, most of them are rich people, which includes several CEOs of large companies. According to documents obtained by the FBI, Huffman made a "charitable donation" of US\$ 15,000 (equivalent to Rp 214 million) to get his eldest daughter into college. (www.liputan6.com 2019).

The existence of academic cheating practices that still occur in the world of education is indicated to cause the

emergence of unethical behavior in the work environment. From the above phenomena the factors influencing the emergence of *academic dishonesty*. According to (Fransiska and Utami 2019). The reasons mentioned by students about their causes of doing *academic dishonesty* are considered to influence the emergence of *academic dishonesty*. Pressure, opportunity, rationalization, and *capability* are the reasons and influencing factors in academic fraud known as *the diamond fraud* dimension. There are additional factors that give rise to a fraud as stated by Crowe 2011, namely the so-called *Pentagon Fraud* from this theory adding two other elements, namely *competence* and *arrogance*.

## II. LITERATURE

### A. Theory of Reasoned Action

(Jogiyanto, 2007) This *theory of reasoned action* explains the stages of human beings performing behavior. At the initial stage, behavior is assumed to be determined by interest (*intention*). In the next stage interests can be explained in the form of attitudes towards the behavior (*attitudes toward the behavior*) and subjective norms (*subjective norms*). The third stage considers attitudes and subjective norms in the form of beliefs about the consequences of carrying out his behavior and about the expectations of normative expectations of the referred person (*referent*) relevant.

#### a) Attitude

Attitude is an evaluation of beliefs or positive or negative feelings of a person if they have to perform the behavior to be determined. Fishbein and Ajzen (1975) define attitude (*attitude*) as the sum of the affections (feelings) that a person feels to accept or reject an object or behavior and is measured by a procedure that places the individual on a two-pole evaluative scale, e.g. good or bad; agrees or rejects, and others.

#### b) Subjective norms

Subjective Norms are a person's perception or view of the beliefs of others that will influence the interest in doing or not doing the behavior under consideration. For example, you have parents who like to learn and encourage you to always learn.

### B. Pentagon Fraud Theory

Pentagon fraud or also known as *Crowe's fraud pentagon theory* is a theory that explores more deeply the factors that cause *fraud*. This theory was introduced in the literature in Crowe Horwath (2011). The following is visualized in Figure 1.

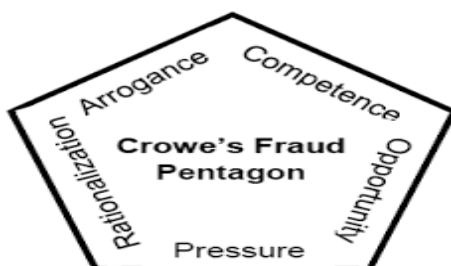


Fig. 1: Pentagon Fraud

*The pentagon's fraud theory* is an extension of the *fraud triangle* theory previously proposed by Cressey, in this theory it adds two other elements, namely *competence* and *arrogance*. *Competence (competence)* presented in *the pentagon fraud* theory has a similar meaning to the *capability* previously described in *the diamond fraud* theory by Wolfe and Hermanson in 2004. The results of the study obtained one additional element where the situation describes the nature of the perpetrator called *arrogance* or *arrogance*. The five elements incorporated in the *pentagon's fraud* theory include.

- Pressure: The perpetrator wants, or has a need to cheat. (Wolfe & Hermanson), 2004)
- Opportunity : There are weaknesses in the system, it can be exploited by the right people. (Wolfe & Hermanson, 2004)
- Rationalization : The perpetrator has convinced himself that fraudulent behavior is at risk. (Wolfe & Hermanson, 2004)
- Ability: The perpetrator has the necessary traits and abilities to be the right person to commit fraud. The perpetrator admitted the opportunity and committed fraud. (Wolfe & Hermanson, 2004)
- Arrogance : the haughty and arrogant attitude that a person shows who feels himself the most powerful, the greatest and most instrumental compared to others. There are five elements of arrogance, namely the big ego, considering internal control not applicable to himself, having the characteristics of bully behavior, the habit of leading authoritarily and fear of losing their position or status (Crowe, 2011).

### C. Understanding Academic Dishonesty

Anderman and Murdock (2007) define *Academic Dishonesty* or academic cheating as the use of any completeness of the material or assistance that is not allowed to be used in academic tasks and activities that using the assessment process. Lambert, et al. (2003) states that, *academic dishonesty* is a variety of actions carried out by students using means that are not permitted and unacceptable in performing tasks academic for the sake of success. Lambert, et al. (2003) explains that there are 4 general aspects of *academic dishonesty*, namely:

- Cheating. Using unauthorized tools or materials in every academic activity. This aspect includes the use of tools and materials that are prohibited and are not allowed to obtain the desired academic results, such as in the work on assignments or during exams.
- Fabrication of information, references or results.
- This includes falsifying information or information, sources, or results (such as research results and so on) in the process of working on academic activities.
- Assist (facilitate) or give other students the flexibility to commit acts of academic cheating. Likewise, allowing other students to commit academic cheating or deliberately helping other students to cheat.
- Plagiarism or plagiarism. Memulates the use of ideas without permission, plagiarizes the work of others and recognizes them as their own, or cites without including resources.

**D. Dishonest Behavior**

Dishonest Behavior According to (Ramadhan and Nurhiyat 2020) Dishonest behavior can be one of the indications in academic cheating. Students with dishonest behavior tend to commit acts of academic cheating more often. Academic cheating is carried out by students because they are used to dishonesty. (Qudsyi, H. Sholeh, A. Afsari, D. 2018). The importance of preventing academic dishonesty behavior as a form of countering behavior without integrity elsewhere, or even corrupt behavior, dishonest behavior in the classroom there is a greater possibility of cheating in the world of work. (Arifah, Setiyani, and Arief 2018).

**E. Gender**

Andayani (2019) Gender is a thing that is clearly visible and very clearly visible the difference between men and women both in the way of attitude, body shape and way of dressing. Rahmanto and Dara (2020). The word gender was introduced by social scientists to explain the differences between women and men that are innate as God's creations and those of a culturally formed nature that is studied and socialized since childhood. This distinction is very important, because so far it has often mixed the mixture of human characteristics that are natural and those that are not gender. Sasongko (2009) stated that gender is the difference in roles, functions, and responsibilities between men and women which is the result of social construction that can change according to the times.

**III. FRAMEWORK THEORY**

Based on the above description of the *pentagon fraud*, dishonest behavior towards *academic dishonesty*. Concept thoughts on this study can be described as follows:

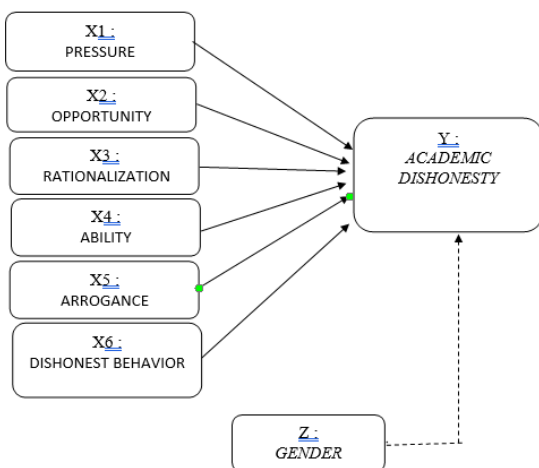


Fig. 2: Framework Theory

- H1 = Pressure positively affects *academic dishonesty*
- H2 = Opportunity to positively affect *academic dishonesty*
- H3 = Rationalization positively affects *academic dishonesty*
- H4 = Ability to positively affect *academic dishonesty*
- H5 = Arrogance negatively affects *academic dishonesty*
- H6 = Dishonest behavior positively affects *academic dishonesty*

**IV. RESEARCH METHODS**

The type of research used is *causal research*, *causal research* is a type of research that is to investigate the relationship between cause and effect by observing the consequences that occur and the possible factors (causes) that cause the consequences that cause the consequences. In this study there is an independent variable (cause) namely the variable *fraud pentagon* and dishonest behavior and the dependent variable is the *academic dishonesty* variable.

**A. Population And Sample**

The population in this study was students of the Faculty of Economics and Business XYZ University, active students of TA. 2020/2021 Even Semester of the Accounting Department has a population of 248.

The number of samples based on the results of the slovin formula *Margin of Error* of 5% was 153.08. rounded to 153 students. The total sample was 153 students.

**B. Data Analysis Methods**

Data analysis in this study uses variant-based PLS SEM data analysis and can simultaneously test measurement models as well as structural model testing. Measurement models are used for validity and reliability tests, while structural models are used for causality (hypothesis testing with predictive models). Ghozali (2021).

a) Convergent Validity Test

*Convergent validity* can calculate the height of the relationship between the construct and the latent variable.

b) Discriminant Validity Test

*Discriminant validity* relates to the principle that different construct measurements should not correlate with height.

c) Reality Test

Reliability Tests are carried out to prove the accuracy, consistency and accuracy of the instrument in measuring constructs.

d) R-Squares

*R-square* is used to explain the influence of exogenous variables on endogenous latent variables what have substantive influences.

e) Q-Squares

*The Inner Model* can be assessed by observing the percentage of variants described, namely using *R-Squares* for dependent latent constructs.

f) Test F2

According to Cohen (1988) *effect size* testing is a measurement to determine the magnitude or not of the effect used in certain variables against other variables.

g) Hypothesis Test

According to Ghozali, a partial test (t test) is used to determine the effect of each independent variable on

the dependent variable. The partial test in this study data used a signification rate of 0.05.

**V. RESULTS AND DISCUSSION**

Objek in this study were students majoring in accounting universitas XYZ with a total of 153 students.

**A. Descriptive Statistics of Research Variables**

**Analisa Deskriptif Variabel Academic Dishonesty**

No	Indikator	1	2	3	4	5	Rata-Rata	Kesimpulan
1	Cheating	12	21	21	42	57	3,73	Baik
2	Plagiarism	26	21	21	34	51	3,41	Baik
3	Fabrication	18	15	22	40	58	3,69	Baik
4	Facilitation	20	8	25	42	58	3,72	Baik
Rata - Rata							3,64	Baik

(Sumber.: data primer yang diolah 2022)

**Table 1**

**Analisa Deskriptif Variabel Tekanan**

No	Indikator	1	2	3	4	5	Rata-Rata	Kesimpulan
1	Tekanan keuangan	26	20	20	35	52	3,44	Baik
2	Kebiasaan buruk yang dimiliki	7	21	21	42	62	3,86	Baik
3	Tekanan dari pihak eksternal	11	14	19	42	67	3,92	Baik
Rata - Rata							3,74	Baik

(Sumber.: data primer yang diolah 2022)

**Table 2**

**Analisa Deskriptif Variabel Kesempatan**

No	Indikator	1	2	3	4	5	Rata-Rata	Kesimpulan
1	Kurangnya pengendalian untuk mencegah dan mendeteksi pelanggaran.	7	20	22	40	64	3,88	Baik
2	Ketidakmampuan untuk menilai kualitas dari suatu hasil.	17	20	22	39	55	3,62	Baik
3	Kegagalan dalam mendisiplinkan pelaku kecurangan	9	20	19	42	63	3,85	Baik
4	Kurangnya akses informasi.	13	21	19	40	60	3,74	Baik
Rata - Rata							3,77	Baik

(Sumber.: data primer yang diolah 2022)

**Table 3**

**Analisa Deskriptif Variabel Rasionalisasi**

No	Indikator	1	2	3	4	5	Rata-Rata	Kesimpulan
1	Kecurangan sering dilakukan	7	19	24	36	67	3,90	Baik
2	Pelaku melakukan kecurangan hanya ketika dalam keadaan terdesak	26	19	15	42	51	3,48	Baik
3	Perlakuan tidak adil dari kampus.	17	22	23	31	60	3,62	Baik
Rata - Rata							3,66	Baik

(Sumber.: data primer yang diolah 2022)

**Table 4**

**Analisa Deskriptif Variabel Kemampuan**

No	Indikator	1	2	3	4	5	Rata-Rata	Kesimpulan
1	Mahasiswa bekerja sama melakukan kecurangan.	15	14	29	39	56	3,70	Baik
2	Mahasiswa mampu melakukan pembelaan diri apabila ketahuan berbuat curang, mampu menutupi kecurangan	9	21	20	39	64	3,84	Baik
3	Mahasiswa mampu menilai peluang dan mengeksekusi peluang	12	22	20	39	60	3,74	Baik
Rata - Rata							3,76	Baik

(Sumber.: data primer yang diolah 2022)

**Table 5**

**Analisa Deskriptif Variabel Arogansi**

No	Indikator	1	2	3	4	5	Rata-Rata	Kesimpulan
1	Ego besar	5	18	26	40	65	3,95	Baik
2	Mereka menganggap pengendalian internal tidak berlaku untuk dirinya	19	20	19	31	64	3,66	Baik
3	Memiliki ketakutan kehilangan posisi atau status	16	24	19	33	61	3,65	Baik
4	Memiliki keyakinan bahwa aturan tidak berlaku untuk mereka	13	17	25	36	62	3,76	Baik
Rata - Rata							3,75	Baik

(Sumber.: data primer yang diolah)

**Table 6**

**Analisa Deskriptif Variabel Perilaku Tidak Jujur**

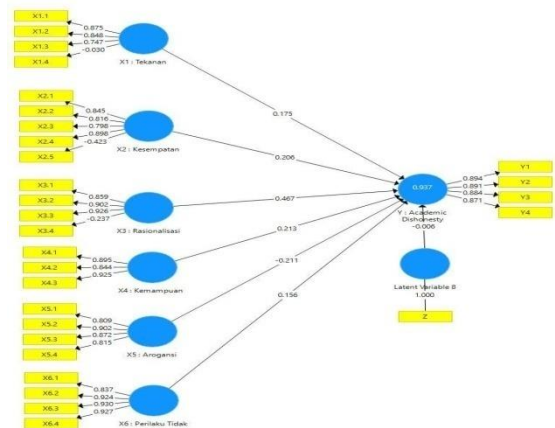
No	Indikator	1	2	3	4	5	Rata-Rata	Kesimpulan
1	Perilaku ketidajujuran akademik ketika pengerjaan tugas individu	14	20	19	44	56	3,71	Baik
2	Perilaku ketidajujuran akademik ketika pengerjaan tugas kelompok	19	22	20	31	61	3,61	Baik
3	Perilaku ketidajujuran akademik ketika pengerjaan Ujian Tengah Semester (UTS)	20	19	23	25	66	3,64	Baik
4	Perilaku ketidajujuran akademik ketika pengerjaan Ujian Akhir Semester (UAS).	27	21	15	32	58	3,48	Baik
Rata - Rata							3,61	Baik

(Sumber.: data primer yang diolah 2022)

**Table 7**

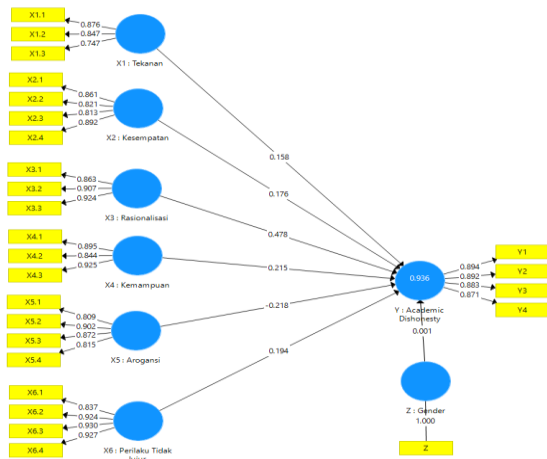
From the results seen in table 1. average 3.64 good, table 2. average 3.74 good, table 3. average 3.77 good, table 4. average 3.66 good, table 5. average 3.76 good, table 6. average 3.75 good, and table 7. average 3.61 good, indicating that each of these indicators can be used to properly evaluate a condition of each variable.

**B. Evaluate the Measurement Model or Outer Model**  
 a) Convergent Validity Test



**Picture 1: Validity Test Model 1**

Based on the output in the path chart above, the loading factor for the first order has not met the convergent validity, that is, the indicator value must be above 0.7. There are still some indicators whose values are below 0.7, so values that do not meet convergent validity must be discarded (dropped) i.e. invalid X1.4, invalid X2.5, invalid X3.4, valid.



Picture 2: Validity Test Model 2

Based on the *output* in the path chart above after being dropped, the *loading factor* has met the *convergent validity*, namely the indicator is already above 0.7. describes the high relationship between each assessment point (indicator) and its construct. Ghozali (2021).

Uji Validitas Konvergen

Variabel	Indikator	Outer Loading	Keterangan
Tekanan	X1.1	0.876	Valid
	X1.2	0.847	Valid
	X1.3	0.747	Valid
Kesempatan	X2.1	0.861	Valid
	X2.2	0.821	Valid
	X2.3	0.813	Valid
	X2.4	0.892	Valid
Rasionalisasi	X3.1	0.863	Valid
	X3.2	0.907	Valid
	X3.3	0.924	Valid
Kemampuan	X4.1	0.895	Valid
	X4.2	0.844	Valid
	X4.3	0.925	Valid
	X4.4	0.844	Valid
Arogansi	X5.1	0.809	Valid
	X5.2	0.902	Valid
	X5.3	0.872	Valid
	X5.4	0.815	Valid
Perilaku Tidak Jujur	X6.1	0.837	Valid
	X6.2	0.924	Valid
	X6.3	0.930	Valid
	X6.4	0.927	Valid
Academic Dishonesty	Y.1	0.894	Valid
	Y.2	0.892	Valid
	Y.3	0.883	Valid
	Y.4	0.871	Valid

Sumber: Hasil pengolahan data SmartPLS, 2022

Table 8

b) Discriminant Validity Test

Validitas Diskriminan

	X1	X2	X3	X4	X5	X6	Y
X1 : Tekanan	0.825						
X2 : Kesempatan	0.862	0.847					
X3 : Rasionalisasi	0.891	0.877	0.898				
X4 : Kemampuan	0.831	0.863	0.883	0.889			
X5 : Arogansi	0.890	0.870	0.874	0.858	0.850		
X6 : Perilaku Tidak Jujur	0.869	0.897	0.903	0.852	0.912	0.905	
Y : Academic Dishonesty	0.890	0.902	0.948	0.899	0.856	0.906	0.885

Table 9

Based on the results of the validity of discriminants, the *pentagon* fraud variables, *dishonesty behavior and academic dishonesty* have *cross loading* value reflection indicators for each variable > 0.70, it can be concluded that the indicators used in each variable are able to measure their constructs and indicators can be explained (Ghozali, 2021).

c) Reality Test

Hasil Uji Reliabel

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
X1 : Tekanan	0,769	0,808	0,864	0,681
X2 : Kesempatan	0,869	0,875	0,910	0,718
X3 : Rasionalisasi	0,880	0,883	0,926	0,807
X4 : Kemampuan	0,866	0,872	0,918	0,790
X5 : Arogansi	0,873	0,887	0,913	0,723
X6 : Perilaku Tidak Jujur	0,926	0,928	0,948	0,820
Y : Academic Dishonesty	0,908	0,908	0,935	0,783

Table 10

Based on the reliability results above, the *pentagon* fraud variables, *dishonest behavior and academic dishonesty* have composite reliability above 0.7, it can be concluded that the indicators used in each variable have reliability a good one is able to measure its construct. The value of Cronbach's alpha for all variabel is stated to be good more than 0.70 The AVE value for *pentagon* fraud, dishonesty behavior and *academic dishonesty* having a value above 0.5 means that 50% or more variance of the indicator can be explained, all variables have a high discriminant validity. (Ghozali, 2021)

C. Evaluation of Structural Models or Inner Models

a) R-Squares

Hasil Uji R-Squares

	R Square	R Square Adjusted
Y : Academic Dishonesty	0,936	0,933

Table 11

Based on the coefficient of determination in the table above, the R Square value of 0.936 is obtained, meaning that the innervaluation of the model is quite strong in explaining the *academic dishonesty* variable and the predictive-relevance value for the structural model in this study is 0.936 or 93.6% meaning that the model is able to explain the phenomenon of the phenomenon *academic dishonesty* is associated with some variabel *fraud pentagon*, dishonest behavior towards *academic dishonesty* then this research model has good predictive value so that it can be used for hypothesis testing.

b) Q-Squares

Hasil Uji Q Square

	SSO	SSE	Q <sup>2</sup> (=1-SSE/SSO)
X1 : Tekanan	459,000	459,000	
X2 : Kesempatan	612,000	612,000	
X3 : Rasionalisasi	459,000	459,000	
X4 : Kemampuan	459,000	459,000	
X5 : Arogansi	612,000	612,000	
X6 : Perilaku Tidak Jujur	612,000	612,000	
Y : Academic Dishonesty	612,000	175,533	0,713

Table 12

From the data above the value of Q Square > 0 indicates variables – exogenous construct variables have predictive relevance for endogenous construct variables.

c) Test F2 (Effect Size)

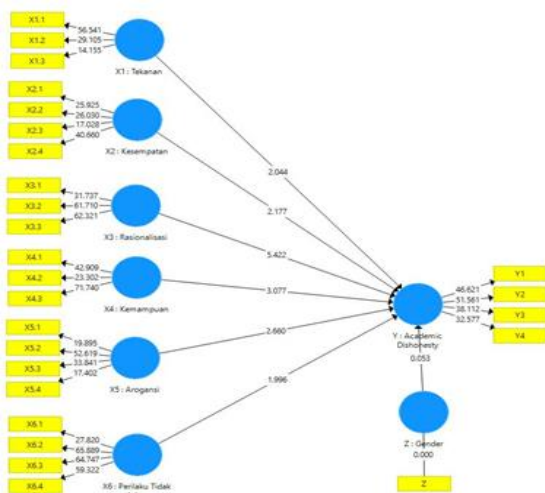
Hasil Uji f Square

	X1. Tekanan	X2. Kesempatan	X3. Rasionalisasi	X4. Kemampuan	X5. Arogansi	X6. Perilaku Tidak Jujur	Y. Academic Dishonesty
X1. Tekanan							0,058
X2. Kesempatan							0,072
X3. Rasionalisasi							0,409
X4. Kemampuan							0,125
X5. Arogansi							0,090
X6. Perilaku Tidak Jujur							0,063

Table 13

Based on the results of the above data, the effect of the weak pressure variable, the chance variable is weak, the rationalization variable is strong, the ability variable is weak, the arrogance variable is weak, and the dishonest behavior variable is weak.

VI. HYPOTHESIS TESTING



Picture 3: Hypothesis Test Results

Based on the path figure above, the results of the P values hypothesis test and the original sample can be described with a table as follows:

Hasil Uji Hipotesis

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
X1. Tekanan -> Y : Academic Dishonesty	0,158	0,160	0,077	2,044	0,041
X2. Kesempatan -> Y : Academic Dishonesty	0,176	0,177	0,081	2,177	0,030
X3. Rasionalisasi -> Y : Academic Dishonesty	0,478	0,464	0,088	5,422	0,000
X4. Kemampuan -> Y : Academic Dishonesty	0,215	0,212	0,070	3,077	0,002
X5. Arogansi -> Y : Academic Dishonesty	-0,218	-0,214	0,082	2,660	0,008
X6. Perilaku Tidak Jujur -> Y : Academic Dishonesty	0,194	0,206	0,097	1,996	0,046
Z. Gender -> Y : Academic Dishonesty	0,001	0,002	0,021	0,053	0,958

Table 14

H1: Pressure has a significant positive effect on academic dishonesty

The Houtput output path coefficient of the study showed that the relationship of pressure to academic dishonesty was significant with a p value of 0.041 < 0.05. The original value of the sample was 0.158 indicating the direction of the pressure relationship with academic dishonesty was positive. So that hypothesis 1 in this study is accepted.

H2: Opportunity has a significant positive effect on academic dishonesty

The Houtput path coefficient of the study showed that the relationship of opportunity to academic dishonesty was significant with a p value of 0.030 < 0.05. The original value of the sample was 0.176 indicating the direction of the relationship of opportunity with academic dishonesty was positive. So that hypothesis 2 of this study is accepted.

H3: Rationalization has a significant positive effect on academic dishonesty

Hasil output path coefficient research shows the relationship of rationalization to academic dishonesty is significant with a p value of 0.000 < 0.05. The original value of the sample is 0.478 indicating the direction of the rationalization relationship with academic dishonesty is positive. So that hypothesis 3 of this study is accepted.

H4: Ability has a significant positive effect on academic dishonesty

The study's H output path coefficient showed that the relationship of ability to academic dishonesty was significant with a p value of 0.002 < 0.05. The original value of the sample is 0.215 indicating the direction of the relationship of ability with academic dishonesty is positive. So hypothesis 4 of this study is accepted.

H5: Arrogance has a significant negative effect on academic dishonesty

The Houtput path coefficient of the study showed that the relationship of arrogance to academic dishonesty was significant with a p value of 0.008 < 0.05. The original value of the sample was -0.218 indicating the direction of the relationship between arrogance and academic dishonesty was negative. So that hypothesis 5 of this study is accepted.

H6: Dishonest behavior has a significant positive effect on academic dishonesty

The H output path coefficient of the study showed that the relationship of dishonesty behavior to academic dishonesty was significant with a p value of 0.046 < 0.05. The original value of the sample was 0.194 indicating the direction of the relationship of dishonesty behavior with academic dishonesty was positive. So that hypothesis 6 of this study is accepted.

## VII. DISCUSSION

### A. The Effect of Pressure on Academic Dishonesty

The effect of pressure on *academic dishonesty* is significantly positive. This shows that the pressure felt by a student can be in the form of financial pressure, especially during the pandemic. Due to the crisis during the COVID-19 pandemic, the dropout rate has almost reached 50% (Ridwansah, 2020). In addition to financial pressure, a college student can also feel the pressure of bad habits. In this case, the bad habit can be in the form of a student's habit of often delaying work during online learning. This causes less time to do a job. This limited time can encourage students to do academic dishonesty during online learning with the aim that the work can be completed on time. Therefore, it can be said that the results of the study can support one of the dimensions of *the pentagon's fraud* theory which states that pressure can be one of the causes of a person doing *academic dishonesty*. Gender was found to have no effect on *academic dishonesty*, no gender influence in *academic dishonesty* during online learning.

The results of this study are in line with those conducted by Fadersair and Subagyo (2019), Rahmadina and Hapsari (2020), Purwatmiasih, Sudrajat and Oktavia (2021), Ramadhan and Ruhiyat (2020) and Muhsin, Kardoyo, and Ahmad Nurkhin (2018). This result also supports the theory of the *Pentagon Fraud*. Where pressure is one of the factors causing cheating. And based on this research, the higher the pressure or pressure that someone has or accepts, the greater the likelihood of *academic dishonesty*.

### B. The Effect of Opportunity on Academic Dishonesty

The effect of opportunity on *academic dishonesty* is significantly positive. Show that in doing *academic dishonesty* there is a situation that opens up convenience for students to cheat, also encouraging students to cheat. The opportunity to cheat in the form of a weak exam supervision system, the application of sanctions is less strict, the use of teaching and learning facilities is less than optimal. Therefore, it can be said that the results of the study can support one of the dimensions of *the pentagon's fraud* theory which states that opportunity can be one of the causes someone did *academic dishonesty*. There are flaws in the system, it can be exploited by the right people. (Wolfe & Hermanson, 2004).

Gender was found to have no effect on *academic dishonesty*, no gender influence in *academic dishonesty* during online learning.

The results of research conducted by Hasanah, Sunaryanto, and Maharani 2020, Sasongko, Hasyim, Fernandez 2019, Ramadhan and Ruhiyat (2020) and Muhsin, Kardoyo, and Ahmad Nurkhin (2018) showed that opportunity had a significant positive effect on academic cheating. This is in accordance with the opinion given by Albrecht (2012). states that the greater the opportunity, the higher the chance of a person to do something. There is a great opportunity to do academic dishonesty the higher the opportunity for a person to do academic dishonesty.

### C. The Effect of Rationalization on Academic Dishonesty

The influence of rationalization on *academic dishonesty* is significantly positive. The greater the rationalization of students, the higher the tendency of students to carry out *academic dishonesty* during online learning. Rationalization is a self-justification for wrong behavior because the behavior is considered not to harm others (Albrecht & Zimbelman, 2015). The act of *academic dishonesty* is often regarded as a common thing among students, especially when learning is carried out online. One of the reasons students do *academic dishonesty* during online learning is because all their friends do the same thing so that when doing *academic dishonesty* students tend to feel that it is not harmful to others. The perception of students today considers that cheating as a form of cooperation is no longer a competition (Jamaluddin, Adi & Lutfityanto, 2020). Friendship solidarity means sharing answers with each other as a natural thing to do. The existence of justifications such as the number of friends who also do *academic dishonesty* during online learning can encourage students to do *academic dishonesty*. Students who are oriented towards exam results or assignments tend to do everything possible to obtain good results as long as it does not harm others.

Gender was found to have no effect on *academic dishonesty*, no gender influence in *academic dishonesty* during online learning.

The results of this study are in line with Purwatmiasih, Sudrajat and Oktavia (2021), Ramadhan and Ruhiyat (2020) and Muhsin, Kardoyo, and Ahmad Nurkhin (2018) show that rationalization results have a significant positive effect on academic cheating, there is no firm sanction from the *academic dishonesty* report carried out making the student justify the *academic dishonesty* because there is no sanction for the act. The results of this study are in line with *the pentagon's* concept of fraud which states that rationalization is a determinant of fraudulent behavior. Rationalization is a strong reason for students to justify the act of academic cheating committed.

### D. The Effect of Ability on Academic Dishonesty

The effect of ability on *academic dishonesty* is significantly positive. Students who often do *academic dishonesty* tend to have the ability and knowledge to take advantage of the weaknesses of a learning system. A person who has the ability to plan and perform *academic dishonesty* during online learning generally has knowledge, a cautious and calm attitude when cheating. A calm attitude during *academic dishonesty* during online learning can certainly encourage a person's ability to cheat. A person who is able to control his stress when doing *academic dishonesty* during online learning will be able to be calm when cheating so that the cheating he does will be difficult to detect. The greater the ability that students have will affect the success of *the academic dishonesty* that will be carried out. The student's habits shape the ability to: work together to do *academic dishonesty*, do self-defense if caught cheating, get used to doing *academic dishonesty*, cover up cheating, assess opportunities, and be able to execute opportunities well.

*Gender* added as a control variable was found to have no effect on *academic dishonesty*, no *gender* influence in *academic dishonesty* during online learning.

The results of this study are in line with the research of Fadersair and Subagyo (2019), Ramadhan and Ruhayat (2020), and Purwatmiasih, Sudrajat and Oktavia (2021). This result also supports the theory proposed by Wolfe and Hermanson (2004). the opportunity opens up opportunities to cheat, pressure and rationalization encourage a person to cheat and the ability that plays a major role in cheating so as not to be detected. Semakin banyak a person's experience, the higher the tendency to do *academic dishonesty* because he can easily develop special strategies in committing academic cheating so that it can run with lancar.

#### E. The Influence of Arrogance on Academic Dishonesty

The influence of arrogance on *academic dishonesty* is significantly negative. This shows the Arrogance of Marks (2012) explaining that *arrogance* or lack of conscience applies to him Lano (2015) said that arrogant attitudes are shown by someone who feels that he is more than anyone else. The perpetrator believes that the rules or policies do not apply to him, in other words, the perpetrator of cheating really ignores the consequences that he later obtains for the actions he commits. In general, a student who has arrogance tends to feel that the existing rules do not apply to him so that the student often commits violations and cheating.

*Gender* added as a control variable was found to have no effect on *academic dishonesty*, no *gender* influence in *academic dishonesty* during online learning. The results of this study are in line with those conducted by Sasongko, Hasyim, and Fernandez (2019), Federsair and Subagyo (2019) proving that arrogance has a negative effect on academic cheating behavior. Students with arrogance tend to boast of good grades obtained in the right way. The lower the attitude of arrogance the higher the likelihood of a person to commit an act of *academic dishonesty*. This is because people with high arrogance usually have the prestige to do things like cheating, and do *academic dishonesty*. He felt that his standards had dropped the same as everyone else's.

#### F. The Effect of Dishonesty Behavior on Academic Dishonesty

The influence of *dishonesty behavior on academic dishonesty* is significantly positive. This shows that in doing *academic dishonesty* there is a reference to student behavior, where the more often the student commits acts or dishonest behavior, the greater the potential for the student to commit academic cheating (*academic dishonesty*). examples of dishonesty behavior include seeking help from friends, preparing small notes before the online exam takes place.

*Gender* added as a control variable was found to have no effect on *academic dishonesty*, no *gender* influence in *academic dishonesty* during online learning.

The results of this study are in line with the research of Santoso and Yanti (2016) showing a significant positive effect on *dishonesty behavior*, in line with the research of Purnamasari, D. (2013) one of the factors of

*academic dishonesty* is moral behavior moral development, this means that the high and low aspects of moral behavior are determined by the attitude of students in determining and maintain honest behavior or tend to allow each other to commit academic fraud. The higher the perpetrator of academic cheating the lower the awareness to behave honestly. The more often the student commits dishonest acts or behaviors, the higher the student's potential to perform *academic dishonesty*. In line with the Theory of Reasoned Action Norms – subjective norms (*Subjective norms*) a person's perception or view of the beliefs of others that will influence the interest in doing or not doing the behavior under consideration. For example, having some friends who don't like to learn and influence not to learn. These different beliefs of others can each be weighted based on their own interests according to their respective perceptions, the net amount of which will affect the interest of personal behavior in terms of learning or not learning.

## VIII. CONCLUSIONS AND SUGGESTIONS

### A. Conclusion

The study aims to determine *the influence of academic dishonesty* during the COVID-19 pandemic by using the *pentagon's dimensions of fraud* and dishonest behavior. The results of the studies that have been carried out show that:

- Tekanan has a significant positive effect on *academic dishonesty* financial pressure and pressure coming from people around can encourage students to commit acts of cheating. The greater the pressure felt by students, the higher the tendency to do *academic dishonesty*. *Gender* was found to have no effect on *academic dishonesty*, no *gender* influence in *academic dishonesty* during online learning.
- Kesempatan has a significant positive effect on *academic dishonesty* kesempatan cheating can be in the form of a weak exam supervision system, the application of less strict sanctions, the use of teaching and learning facilities that are less than optimal situations that open up convenience for students to cheat, also encourage students to do *academic dishonesty*. There is a great opportunity to do *academic dishonesty* the higher the opportunity for a person to do *academic dishonesty*. *Gender* was found to have no effect on *academic dishonesty*, no *gender* influence in *academic dishonesty* during online learning.
- Rasionalization has a significant positive effect on *academic dishonesty* students can justify themselves for *academic dishonesty* actions because these actions are considered as commonplace and do not harm others. The greater the rationalization of students, the higher the tendency of students to do *academic dishonesty*. *Gender* was found to have no effect on *academic dishonesty*, no *gender* influence in *academic dishonesty* during online learning.
- It has a significant positive effect on *academic dishonesty* Students who perform *academic dishonesty* during online learning have the knowledge and ability to take advantage of system deficiencies and control themselves to lie. Semakin banyak a person's experience, the higher the tendency to do *academic dishonesty* because he can easily develop special strategies in committing academic cheating so that it can run with lancar. *Gender* was found



to have no effect on *academic dishonesty*, no *gender* influence in *academic dishonesty* during online learning.

- Arrogance has a significant negative effect on *academic dishonesty*. Students with arrogance tend to boast of good grades obtained in the right way. The lower the attitude of arrogance the higher the likelihood of a person to commit an act of *academic dishonesty*. *Gender* was found to have no effect on *academic dishonesty*, no *gender* influence in *academic dishonesty* during online learning.
- Dishonesty behavior had a significant positive effect on *academic dishonesty*. The more often the student commits dishonest acts or behaviors, the higher the student's potential to perform *academic dishonesty*. Examples of such dishonest behavior include seeking help from friends. *Gender* was found to have no effect on *academic dishonesty*, no *gender* influence in *academic dishonesty* during online learning.

### B. Suggestion

Based on the results of the discussion and conclusions above, researchers can provide suggestions as follows :

- This research is expected to be useful for students, academics, and other researchers. Student who is depressed, the opportunities that exist and are utilized by the abilities, arrogance of students and the justifications that occur are important to see and address regarding *academic dishonesty* carried out by students so that they can be minimized. To minimize the factors of pressure, opportunity, ability, rationalization, arrogance and dishonest behavior, it is hoped that it can be done by changing the student's mindset regarding values, not everything, making ethics seminars and learning ethics more as an additional understanding to students that a well-done process never betrays the results obtained later. That way, their mindset will change so that *academic dishonesty* actions are minimized, enforce sanctions and motivate students not to do *academic dishonesty* so that they can achieve cooperative learning.
- For researchers, it is further recommended to expand the sample to be used and to avoid dishonestly filled questionnaire response data, researchers can change data collection techniques using interviews so that the results of the study are expected to better reflect the real thing. Researchers can then apply newer theories of cheating to obtain more comprehensive findings.

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