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The Influence of Fraud Hexagon Elements on Academic Cheating Behavior among Accounting Students

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Abstract

Academic cheating remains a significant issue that may reduce academic integrity and the quality of future accounting professionals. This study examines the influence of the Fraud Hexagon elements, namely pressure, opportunity, rationalization, capability, arrogance, and collusion, on the understanding of academic cheating behavior among accounting students across Balikpapan City. A quantitative approach was employed using primary data collected from 238 respondents through purposive sampling. The data were analyzed using multiple linear regression with SPSS version 26. The results indicate that pressure, capability, arrogance, and collusion significantly influence the understanding of academic cheating behavior, while opportunity and rationalization have no significant effect. These findings provide implications for strengthening academic integrity policies and preventing academic misconduct in higher education.

Keywords: Fraud Hexagon, academic cheating, academic integrity, accounting students.

INTRODUCTION

Academic cheating has become one of the most challenging issues in higher education because it threatens academic integrity and reduces the quality of graduates. This behavior includes plagiarism, unauthorized collaboration, copying assignments, and other dishonest practices performed to obtain academic advantages. The advancement of digital technology and easier access to information have also increased opportunities for students to engage in academic misconduct. For accounting students, academic integrity is particularly important because the accounting profession is

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founded on ethical principles, honesty, and public trust (Azzahra & Baridwan, 2024; Moorcy et al., 2024).

The Fraud Hexagon Theory, introduced by Vousinas (2019), provides a comprehensive framework for explaining fraudulent behavior through six dimensions: pressure, opportunity, rationalization, capability, arrogance, and collusion. Compared with previous fraud models, Fraud Hexagon incorporates collusion as an additional factor, recognizing that fraudulent behavior frequently involves cooperation among individuals rather than being solely driven by personal motives (Vousinas, 2019). Several studies have demonstrated that these elements also explain academic cheating behavior among university students, although empirical findings remain inconsistent across different contexts (Agustin & Achyani, 2022; Fatmawati et al., 2024; Theotama et al., 2023).

Indonesia continues to experience academic integrity issues, particularly among university students. Cases of plagiarism, unauthorized collaboration, and assignment duplication have raised concerns regarding the ethical standards of future professionals. Despite numerous studies investigating academic cheating, limited research has focused on accounting students in Balikpapan City using the Fraud Hexagon framework. Therefore, examining the influence of Fraud Hexagon elements on students' understanding of cheating behavior is expected to provide empirical evidence for strengthening academic integrity policies in higher education.

OBJECTIVES

This study intends to:

1. Examine the influence of pressure on the understanding of academic cheating behavior.
2. Analyze the effect of opportunity on the understanding of academic cheating behavior.
3. Investigate the influence of rationalization, capability, arrogance, and collusion on the understanding of academic cheating behavior.
4. Provide empirical evidence to support academic integrity policies in higher education institutions.

The Fraud Hexagon framework offers practical implications for universities in identifying the determinants of academic misconduct. Understanding these factors can assist higher education institutions in designing more effective preventive strategies, strengthening ethical awareness among students, improving supervision systems, and

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promoting a culture of academic integrity that supports the development of competent and ethical accounting professionals.

LITERATURE REVIEW

Theory of Planned Behavior (TPB)

The Theory of Planned Behavior (TPB), developed by Ajzen (1991), explains that an individual's behavior is determined by behavioral intention, which is influenced by attitude toward the behavior, subjective norms, and perceived behavioral control. Individuals tend to perform a particular behavior when they perceive the behavior positively, receive social support, and believe they have sufficient control to perform it. TPB has been extensively applied to explain ethical and unethical behaviors, including academic dishonesty.

Within the academic context, cheating behavior can be interpreted as a planned action resulting from students' evaluation of expected benefits and risks. Students who perceive cheating as acceptable, believe that their peers also engage in similar behavior, and feel capable of avoiding detection are more likely to develop intentions to cheat. Therefore, TPB provides an appropriate theoretical foundation for understanding why students intentionally engage in academic dishonesty.

Although TPB successfully explains behavioral intention, researchers have argued that it does not adequately explain fraud behavior because it pays limited attention to situational pressures and environmental opportunities. Consequently, fraud theories have increasingly complemented TPB in explaining academic cheating by incorporating organizational, psychological, and environmental determinants (Pratiwi & Munari, 2024).

Fraud Hexagon Theory

Fraud Hexagon Theory was introduced by Vousinas (2019) as an extension of Fraud Triangle, Fraud Diamond, and Fraud Pentagon theories. The model proposes six determinants of fraudulent behavior, namely pressure, opportunity, rationalization, capability, arrogance, and collusion. Compared with previous models, Fraud Hexagon provides a more comprehensive explanation by incorporating collusion, acknowledging that fraud frequently involves cooperation among multiple individuals.

In higher education, Fraud Hexagon has become increasingly relevant because academic cheating rarely occurs due to a single factor. Students may experience academic pressure, exploit opportunities created by weak supervision, justify unethical

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behavior through rationalization, possess sufficient capability to commit cheating, develop arrogance that reduces fear of sanctions, and collaborate with peers during examinations or assignments. Consequently, Fraud Hexagon provides a comprehensive framework for understanding academic cheating behavior among university students.

Recent empirical studies have supported the applicability of Fraud Hexagon in explaining academic misconduct among accounting students (Agustin & Achyani, 2022; Azzahra & Baridwan, 2024; Fatmawati et al., 2024; Tameno et al., 2025). Therefore, this theory serves as the primary theoretical framework for the present study.

Hypotheses Formulation

Pressure and Understanding of Academic Cheating Behavior

Pressure represents psychological or situational demands encouraging individuals to seek shortcuts to achieve desired outcomes. According to Fraud Hexagon Theory, pressure becomes the initial motivation that drives individuals toward fraudulent behavior when legitimate alternatives appear insufficient (Vousinas, 2019). In the academic environment, pressure may originate from parental expectations, scholarship requirements, competition for high GPA, difficult examinations, or concerns regarding future employment.

From the perspective of TPB, academic pressure influences students' attitudes toward cheating. When students perceive that cheating is the only practical solution for achieving academic success, they become more likely to justify dishonest behavior. Consequently, stronger academic pressure increases students' acceptance of cheating behavior.

Recent empirical studies support this argument. Agustin and Achyani (2022), Fatmawati et al. (2024), and Azzahra and Baridwan (2024) found that pressure significantly influences academic cheating among accounting students. These findings indicate that students experiencing higher academic pressure demonstrate greater tendencies toward dishonest academic behavior.

H1: Pressure positively influences the understanding of academic cheating behavior among accounting students.

Opportunity and Understanding of Academic Cheating Behavior

Opportunity refers to situations that allow individuals to commit fraudulent acts with relatively low risk of detection. Weak supervision, inadequate academic controls,

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online examinations, and ineffective plagiarism detection systems create opportunities for students to engage in cheating.

Fraud Hexagon Theory explains that fraudulent behavior becomes possible only when opportunities exist. Even students experiencing substantial pressure may refrain from cheating if effective monitoring systems minimize opportunities. Therefore, opportunity functions as an enabling factor that facilitates academic dishonesty.

Previous studies have produced mixed findings. Affandi et al. (2022) reported that opportunity significantly affects academic cheating, whereas Agustin and Achyani (2022), Fatmawati et al. (2024), and Tameno et al. (2025) found no significant relationship. These inconsistencies suggest that the influence of opportunity may depend on institutional learning environments and monitoring effectiveness.

H2: Opportunity positively influences the understanding of academic cheating behavior among accounting students.

Rationalization and Understanding of Academic Cheating Behavior

Rationalization refers to individuals' cognitive process of justifying unethical behavior to reduce feelings of guilt. Fraud Hexagon Theory suggests that individuals often convince themselves that cheating is acceptable because everyone else behaves similarly or because academic demands are perceived as unfair.

Within TPB, rationalization influences students' attitudes toward dishonest behavior by reducing moral resistance. Students who successfully justify cheating are more likely to perceive unethical behavior as acceptable and consequently become more willing to engage in academic dishonesty.

Empirical evidence remains inconsistent. Azzahra and Baridwan (2024), Theotama et al. (2023), and Tameno et al. (2025) reported significant effects of rationalization, whereas Fatmawati et al. (2024) observed no significant relationship. These conflicting findings indicate the need for further investigation.

H3: Rationalization positively influences the understanding of academic cheating behavior among accounting students.

Capability and Understanding of Academic Cheating Behavior

Capability represents individuals' skills and competencies that enable fraudulent behavior to be executed successfully. According to Fraud Hexagon Theory, pressure and opportunity alone cannot produce fraud unless individuals possess the capability required to exploit available opportunities.

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Students with higher capability may possess better technological skills, stronger confidence, and greater ability to avoid detection. Consequently, they become more capable of conducting sophisticated forms of academic cheating while minimizing the likelihood of sanctions.

Recent findings generally support this argument. Agustin and Achyani (2022) and Azzahra and Baridwan (2024) found that capability significantly affects academic cheating, although Fatmawati et al. (2024) reported insignificant findings. These contradictory results indicate that capability remains an important variable requiring further examination.

H4: Capability positively influences the understanding of academic cheating behavior among accounting students.

Arrogance and Understanding of Academic Cheating Behavior

Arrogance reflects excessive self-confidence that encourages individuals to believe they are unlikely to be detected or punished for unethical behavior. Fraud Hexagon Theory considers arrogance an important psychological determinant because individuals with inflated self-confidence often underestimate institutional controls.

Students demonstrating arrogant attitudes may believe that their intelligence, academic reputation, or personal relationships provide protection from disciplinary sanctions. Such beliefs reduce fear of consequences and increase willingness to engage in cheating behavior.

Empirical evidence supports this relationship. Agustin and Achyani (2022), Tameno et al. (2025), and Azzahra and Baridwan (2024) reported that arrogance significantly contributes to academic cheating, although several studies have reported insignificant results depending on institutional contexts.

H5: Arrogance positively influences the understanding of academic cheating behavior among accounting students.

Collusion and Understanding of Academic Cheating Behavior

Collusion is the distinguishing characteristic that differentiates Fraud Hexagon from previous fraud models. It refers to cooperation among two or more individuals to facilitate fraudulent activities. Within academic environments, collusion includes sharing examination answers, collaborative plagiarism, exchanging assignments, and jointly manipulating academic work.

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Fraud Hexagon Theory argues that collusion substantially increases the success of fraudulent behavior because participants mutually support and protect one another. Digital learning environments further facilitate collaborative cheating through social media and online communication platforms.

Recent studies consistently recognize collusion as an important determinant of academic cheating. Fatmawati et al. (2024), Azzahra and Baridwan (2024), and Agustin and Wahyuni (2024) found that collusion significantly influences academic cheating among university students. These findings demonstrate that collaborative dishonesty has become increasingly prevalent in higher education.

H6: Collusion positively influences the understanding of academic cheating behavior among accounting students.

RESEARCH METHODS

Research Design

This study employed a quantitative research approach using an explanatory research design. Quantitative research was selected because it enables researchers to examine causal relationships between independent variables and the dependent variable using statistical analysis. The study investigates the influence of Fraud Hexagon elements pressure, opportunity, rationalization, capability, arrogance, and collusion on the understanding of academic cheating behavior among accounting students in Balikpapan City. Primary data were collected through a structured questionnaire distributed online using Google Forms. The research adopted a cross-sectional design because the data were collected only once during the study period.

Population and Sample

The population of this research consisted of active undergraduate accounting students enrolled at universities in Balikpapan City, Indonesia. The target population included students from Universitas Balikpapan, Universitas Mulia, Sekolah Tinggi Ilmu Ekonomi Balikpapan, Sekolah Tinggi Ilmu Ekonomi Madani Balikpapan, and Politeknik Negeri Balikpapan.

The sampling technique employed was purposive sampling. Respondents were selected based on the following criteria:

1. Active undergraduate accounting students.
2. Students enrolled in the 2019–2025 academic cohorts.
3. Students who had completed or were currently taking an auditing course.

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4. Students willing to participate voluntarily in the research.

Based on these criteria, the final sample consisted of 238 respondents.

Variable Measurement

The study consists of one dependent variable and six independent variables. All constructs were measured using previously validated indicators adapted from prior studies. Responses were measured using a five-point Likert scale ranging from 1 = Strongly Disagree to 5 = Strongly Agree.

Table 1. Operational Definition and Measurement of Variables

Variable	Definition	Indicators	References
Pressure (X1)	Academic demands encouraging students to engage in cheating.	Academic difficulty, examination pressure, parental expectations, GPA pressure	Roro et al. (2024)
Opportunity (X2)	Situations that facilitate academic cheating.	Weak supervision, light sanctions, internet access, limited assignment monitoring	Roro et al. (2024)
Rationalization (X3)	Cognitive justification of dishonest academic behavior.	Self-justification, perceived fairness, discrimination, normalization of cheating	Ningrum et al. (2023)
Capability (X4)	Students' ability to execute cheating successfully.	Technical skills, emotional control, exploiting opportunities, influencing peers	Febriyanti et al. (2023)
Arrogance (X5)	Excessive self-confidence reducing fear of sanctions.	Seniority, reputation, ignoring rules, confidence	Selviana & Irwansyah (2023)
Collusion (X6)	Cooperation with others to conduct academic cheating.	Sharing answers, coercing peers,	Roro et al. (2024)

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		exchanging rewards, collaborative cheating	
Understanding of Academic Cheating Behavior (Y)	Students' understanding regarding dishonest academic behavior.	Copying answers, plagiarism, unauthorized collaboration, providing answers, copying assignments	Gusti et al. (2020)

Data Collection

Primary data were collected using a self-administered online questionnaire distributed through Google Forms. Prior to the main survey, the questionnaire was evaluated through a pilot test to ensure clarity and appropriateness of the measurement items. Participation was voluntary, anonymous, and respondents were informed that the collected information would be used solely for academic research purposes.

Data Analysis Technique

Data analysis was conducted using IBM SPSS Statistics Version 26. The analysis consisted of descriptive statistics, instrument testing, classical assumption tests, multiple linear regression analysis, and hypothesis testing.

Descriptive Statistics

Descriptive statistics were used to summarize respondents' demographic characteristics and describe the distribution of each research variable using the mean, minimum value, maximum value, and standard deviation.

Validity and Reliability Tests

The validity test was conducted using the Pearson Product Moment correlation. Measurement items were considered valid when the correlation coefficient exceeded the critical value and the significance level was below 0.05. Reliability was evaluated using Cronbach's Alpha coefficient. Following Hair et al. (2022), a construct was considered reliable when Cronbach's Alpha exceeded 0.70.

Classical Assumption Tests

Prior to hypothesis testing, several classical assumption tests were conducted to ensure that the regression model met the assumptions of Ordinary Least Squares (OLS).

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1. Normality Test was conducted using the Kolmogorov–Smirnov test.
2. Multicollinearity Test was evaluated using Variance Inflation Factor (VIF) and Tolerance values.
3. Heteroscedasticity Test was performed using the Glejser test.

Multiple Linear Regression Model

The relationship between the independent variables and the dependent variable was estimated using the following multiple linear regression model:

$$PPC = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \beta_6 X_6 + \varepsilon$$

where:

PPC = Understanding of Academic Cheating Behavior
X_1 = Pressure
X_2 = Opportunity
X_3 = Rationalization
X_4 = Capability
X_5 = Arrogance
X_6 = Collusion
β_0 = Constant (intercept)
β_1–β_6 = Regression coefficients
ε = Error term

Hypothesis Testing

Hypothesis testing consisted of three statistical procedures.

First, the Coefficient of Determination (R^2) was employed to measure the proportion of variance in the dependent variable explained by the independent variables.

Second, the F-test was conducted to determine whether all independent variables jointly influence the dependent variable.

Finally, the t-test was performed to evaluate the individual effect of each Fraud Hexagon dimension on the understanding of academic cheating behavior. A hypothesis was accepted when the significance value was less than 0.05.

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RESULTS AND DISCUSSION

Instrument Validity Test

The instrument validity test was conducted by comparing the calculated *r* value with the *r* table value. At a significance level of 5% with 238 respondents, the *r* table value was 0.127. An indicator is considered valid if the calculated *r* value exceeds the *r* table value and the significance value is less than 0.05. The results are presented in Table 1.

Table 1. Instrument Validity Test Results

Variable	Number of Indicators	r Count Range	r Table	Sig.	Description
Academic Cheating Behavior (Y)	6	0.741–0.862	0.127	0.000	Valid
Pressure (X1)	4	0.725–0.820	0.127	0.000	Valid
Opportunity (X2)	4	0.627–0.855	0.127	0.000	Valid
Rationalization (X3)	5	0.811–0.860	0.127	0.000	Valid
Capability (X4)	4	0.856–0.890	0.127	0.000	Valid
Arrogance (X5)	4	0.874–0.911	0.127	0.000	Valid
Collusion (X6)	4	0.863–0.920	0.127	0.000	Valid

Table 1 shows that all indicators have calculated *r* values exceeding the *r* table value (0.127) with significance values of 0.000 (<0.05). Therefore, all research instruments are valid and suitable for measuring the research variables.

Instrument Reliability Test

The reliability test was conducted using Cronbach's Alpha. A variable is considered reliable if the Cronbach's Alpha value exceeds 0.70. The results are presented in Table 2.

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Table 2. Instrument Reliability Test Result

Variable	Cronbach's Alpha	N of Items	Description
Understanding of Cheating Behavior	0.902	6	Reliable
Pressure	0.797	4	Reliable
Opportunity	0.789	4	Reliable
Rationalization	0.901	5	Reliable
Capability	0.890	4	Reliable
Arrogance	0.916	4	Reliable
Collusion	0.906	4	Reliable

As shown in Table 2, all variables have Cronbach's Alpha values greater than 0.70, indicating that all research instruments are reliable.

Classical Assumption Test

Normality Test

The normality test was performed using the One-Sample Kolmogorov–Smirnov Test. Residuals are normally distributed if the significance value exceeds 0.05.

Table 3. Normality Test Results

Description	Unstandardized Residual
N	238
Mean	0.0000000
Std. Deviation	2.50676940
Absolute	0.056
Positive	0.056
Negative	-0.056
Test Statistic	0.056
Asymp. Sig. (2-tailed)	0.065

The Asymp. Sig. value of 0.065 (>0.05) indicates that the residuals are normally distributed.

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Multicollinearity Test

Table 4. Multicollinearity Test Results

Variable	B	Std. Error	t	Sig.	Tolerance	VIF
(Constant)	0.586	0.517	1.134	0.258	-	-
Pressure	0.329	0.068	4.829	0.000	0.351	2.846
Opportunity	0.096	0.072	1.328	0.185	0.321	3.119
Rationalization	-0.085	0.057	-1.495	0.136	0.292	3.429
Capability	0.460	0.079	5.834	0.000	0.232	4.315
Arrogance	0.256	0.084	3.047	0.003	0.216	4.634
Collusion	0.396	0.086	4.604	0.000	0.189	5.284

Table 4 shows that all variables have Tolerance values above 0.10 and VIF values below 10, indicating that the regression model is free from multicollinearity.

Heteroscedasticity Test

Table 5. Heteroscedasticity Test Results (Glejser Test)

Variable	B	Std. Error	Beta	t	Sig.
(Constant)	0.986	0.335	-	2.943	0.004
Pressure	-0.039	0.044	-0.094	-0.886	0.377
Opportunity	0.074	0.047	0.177	1.593	0.112
Rationalization	0.067	0.037	0.214	1.834	0.068
Capability	0.084	0.051	0.215	1.645	0.101
Arrogance	-0.089	0.054	-0.222	-1.640	0.102
Collusion	-0.051	0.056	-0.133	-0.922	0.357

As presented in Table 5, all independent variables have significance values greater than 0.05, indicating that the regression model does not exhibit heteroscedasticity.

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Multiple Linear Regression Analysis

Table 6. Multiple Linear Regression Analysis Results

Variable	B	Std. Error	Beta	t	Sig.
(Constant)	0.586	0.517		1.134	0.258
Pressure	0.329	0.068	0.220	4.829	0.000
Opportunity	0.096	0.072	0.063	1.328	0.185
Rationalization	-0.085	0.057	-0.075	-1.495	0.136
Capability	0.460	0.079	0.327	5.834	0.000
Arrogance	0.256	0.084	0.177	3.047	0.003
Collusion	0.396	0.086	0.286	4.604	0.000

Based on Table 6, the multiple linear regression equation in this study can be formulated as follows:

$$Y = 0.586 + 0.329X1 + 0.096X2 - 0.085X3 + 0.460X4 + 0.256X5 + 0.396X6 + e$$

The regression coefficients indicate that Pressure, Opportunity, Capability, Arrogance, and Collusion have positive relationships with Academic Cheating Behavior, whereas Rationalization has a negative relationship. Among all independent variables, Capability has the largest regression coefficient (β = 0.460), indicating the strongest contribution to the dependent variable.

Hypothesis Testing

Coefficient of Determination Test

Table 7. Coefficient of Determination Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0.912	0.832	0.827	2.539	1.875

The model has an R^2 value of 0.832, indicating that Pressure, Opportunity, Rationalization, Capability, Arrogance, and Collusion explain 83.2% of the variance in Academic Cheating Behavior, while the remaining 16.8% is explained by other variables.

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F Test

A regression model is declared feasible if the significance value is smaller than 0.05. The results of the model feasibility test (F test) are presented below:

Table 8. F Test Results

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	7363.154	6	1227.192	190.348	0.000
Residual	1489.283	231	6.447	-	-
Total	8852.437	237	-	-	-

The regression model is significant (F = 190.348; p = 0.000), indicating that all independent variables simultaneously influence Academic Cheating Behavior.

T-test

Table 9. t Test Results

Variable	B	Std. Error	Beta	t	Sig.
(Constant)	0.586	0.517	-	1.134	0.258
Pressure	0.329	0.068	0.220	4.829	0.000
Opportunity	0.096	0.072	0.063	1.328	0.185
Rationalization	-0.085	0.057	-0.075	-1.495	0.136
Capability	0.460	0.079	0.327	5.834	0.000
Arrogance	0.256	0.084	0.177	3.047	0.003
Collusion	0.396	0.086	0.286	4.604	0.000

The t-test results indicate that Pressure (p = 0.000), Capability (p = 0.000), Arrogance (p = 0.003), and Collusion (p = 0.000) have significant positive effects on Academic Cheating Behavior. In contrast, Opportunity (p = 0.185) and Rationalization (p = 0.136) do not have significant effects. Therefore, hypotheses H1, H4, H5, and H6 are accepted, whereas H2 and H3 are rejected.

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DISCUSSION

The Effect of Pressure (X1) on Academic Cheating Behavior

The results indicate that Pressure has a positive and significant effect on Academic Cheating Behavior among accounting students in Balikpapan City (β = 0.329; *t* = 4.829; *p* = 0.000). Therefore, the first hypothesis is accepted.

According to the Fraud Hexagon theory, pressure represents financial or non-financial demands that encourage fraudulent behavior, including academic workload, fear of failure, parental expectations, and competition for academic achievement (Vousinas, 2019). In line with the Theory of Planned Behavior, students experiencing greater academic pressure are more likely to develop intentions to justify cheating when they perceive academic success as highly important (Ajzen, 1991). These findings suggest that increasing academic demands may encourage students to view cheating as an alternative to achieving academic targets.

This finding is consistent with Agustin and Achyani (2022), Affandi et al. (2022), Fatmawati et al. (2024), Azzahra and Baridwan (2024), Moorcy et al. (2024), and Dewa and Maulana (2024), which also reported that pressure significantly increases academic cheating behavior. Therefore, reducing excessive academic pressure should become part of university efforts to prevent academic dishonesty.

The Effect of Opportunity (X2) on Academic Cheating Behavior

The results show that Opportunity does not significantly affect Academic Cheating Behavior (β = 0.096; *t* = 1.328; *p* = 0.185). Thus, the second hypothesis is rejected.

Although the Fraud Hexagon identifies opportunity as an important antecedent of fraud (Vousinas, 2019), the findings indicate that available opportunities alone are insufficient to encourage cheating. Many respondents had completed or were taking auditing courses, which may have strengthened their awareness of ethics and academic integrity. Consistent with the Theory of Planned Behavior, opportunity alone does not determine behavior without the intention to exploit it (Ajzen, 1991).

These findings support Tameno et al. (2025), Agustin and Achyani (2022), and Siswanto et al. (2023), who also found that opportunity does not significantly influence academic cheating behavior.

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The Effect of Rationalization (X3) on Academic Cheating Behavior

The results indicate that Rationalization does not significantly affect Academic Cheating Behavior among accounting students in Balikpapan City (β = −0.085; *t* = −1.495; *p* = 0.136). Therefore, the third hypothesis is rejected.

From the Fraud Hexagon perspective, rationalization refers to the process of justifying unethical behavior so that individuals perceive fraudulent acts as acceptable (Vousinas, 2019). Similarly, Siregar and Kamal (2021) explain that students often justify cheating by believing that everyone engages in similar behavior or that cheating causes no serious consequences. However, the findings suggest that such self-justification is insufficient to influence academic cheating behavior. In line with the Theory of Planned Behavior, students' awareness of academic ethics and professional responsibility may prevent rationalization from developing into behavioral intentions (Ajzen, 1991).

These findings are consistent with Agustin and Achyani (2022) and Fatmawati et al. (2024), who also reported that rationalization does not significantly influence academic cheating behavior. This indicates that rationalization alone is not a dominant determinant of cheating behavior among accounting students.

The Effect of Capability (X4) on Academic Cheating Behavior

The results show that Capability has a positive and significant effect on Academic Cheating Behavior among accounting students in Balikpapan City (β = 0.460; *t* = 5.834; *p* = 0.000). Thus, the fourth hypothesis is accepted.

According to the Fraud Hexagon, capability represents an individual's competence to recognize opportunities, overcome obstacles, and execute fraudulent behavior successfully (Vousinas, 2019). Nisa and Fitriasari (2021) and Febriyanti et al. (2023) further explain that fraud is difficult to commit without sufficient knowledge, confidence, and technical skills. In the context of accounting education, students with greater academic competence and technological skills may better understand how cheating can be carried out while minimizing the risk of detection. This finding is also consistent with the Theory of Planned Behavior, which emphasizes that perceived behavioral control increases individuals' confidence in performing a particular behavior (Ajzen, 1991).

This result supports the findings of Apsari and Suhartini (2021), Agustin and Achyani (2022), and Azzahra and Baridwan (2024), who found that capability significantly increases academic cheating behavior. Therefore, capability is one of the strongest determinants of academic cheating within the Fraud Hexagon framework.

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The Effect of Arrogance (X5) on Academic Cheating Behavior

The findings reveal that Arrogance positively and significantly affects Academic Cheating Behavior (β = 0.256; *t* = 3.047; *p* = 0.003). Therefore, the fifth hypothesis is accepted.

Within the Fraud Hexagon framework, arrogance reflects excessive self-confidence and the belief that one is unlikely to be detected or punished for dishonest behavior (Vousinas, 2019). Roro et al. (2024) and Rahmat and Setiawan (2024) explain that students with high levels of arrogance tend to prioritize academic achievement while underestimating institutional rules and ethical standards. According to the Theory of Planned Behavior, excessive confidence may strengthen perceived behavioral control, leading students to believe that cheating can be performed without negative consequences (Ajzen, 1991).

These findings are in line with Agustin and Achyani (2022) and Tameno et al. (2025), who also reported that arrogance significantly influences academic cheating behavior. The results suggest that psychological factors, particularly excessive self-confidence, contribute to students' acceptance of dishonest academic practices.

The Effect of Collusion (X6) on Academic Cheating Behavior

The results indicate that Collusion has a positive and significant effect on Academic Cheating Behavior among accounting students in Balikpapan City (β = 0.396; *t* = 4.604; *p* = 0.000). Thus, the sixth hypothesis is accepted.

Fraud Hexagon theory defines collusion as cooperation between two or more individuals to facilitate fraudulent activities for mutual benefit (Vousinas, 2019). Theotama et al. (2023) emphasize that collusion was introduced into the Fraud Hexagon because many fraud cases involve coordinated actions rather than individual misconduct. Likewise, Nuraeni and Purnamasari (2024) and Moorcy et al. (2024) explain that academic collusion commonly occurs through unauthorized collaboration, answer sharing, plagiarism, and data manipulation. Consistent with the Theory of Planned Behavior, peer influence and supportive group norms strengthen students' intentions to engage in dishonest behavior (Ajzen, 1991).

These findings support the studies of Apsari and Suhartini (2021), Fatmawati et al. (2024), Azzahra and Baridwan (2024), and Tameno et al. (2025), which found that collusion significantly increases academic cheating behavior. The results indicate that peer cooperation and permissive social norms remain important drivers of academic dishonesty among accounting students.

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CONCLUSION

Academic cheating remains a critical issue in higher education because it undermines academic integrity and may influence students' ethical behavior in their future professional careers. This study demonstrates that the Fraud Hexagon provides a comprehensive framework for understanding the factors associated with academic cheating among accounting students. The findings indicate that pressure, capability, arrogance, and collusion significantly influence students' understanding of cheating behavior, whereas opportunity and rationalization do not show significant effects.

These results suggest that both individual characteristics and social interactions play an important role in shaping academic misconduct. The findings highlight the importance of strengthening academic integrity through ethical education, effective supervision, and the implementation of clear institutional policies. Universities should foster an academic environment that promotes honesty, responsibility, and professionalism while minimizing factors that encourage dishonest behavior. In addition, accounting education should emphasize ethical values as fundamental competencies alongside technical knowledge to prepare students for professional practice.

Overall, this study contributes to the literature on academic integrity by providing empirical evidence supporting the application of the Fraud Hexagon Theory in explaining academic cheating behavior. The results are expected to serve as a reference for higher education institutions in developing more effective strategies to prevent academic misconduct and cultivate graduates with strong ethical values and professional integrity.

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