The Effect of Student Integrity on Academic Fraud: Dimensions of Fraud Pentagon Theory (Case Study on Students at SMAN 2 AIKMEL)

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Article Information		Abstract

Research aim : *This study was conducted to examine the effect of student integrity on the tendency of academic fraud to occur using the fraud pentagon perspective.*

Design/Method/Approach : *This research was conducted at SMAN 2 Aikmel, East Lombok Regency, using primary data by distributing questionnaires to collect data and determine respondents based on non-probability sampling and purposive sampling. In accordance with the predetermined criteria, the questionnaire was given to students and students at SMAN 2 Aikel. The proposed hypothesis was tested using multiple regression analysis.*

Research Finding : *The results showed that pentagon cheating had a positive effect on academic cheating, and student integrity had a negative effect on academic cheating.*

Theoretical contribution/Originality : -

Practitionel/Policy implication : -

Research limitation : -

Keywords: *Student Integrity, Fraud Pentagon, Academic Cheating, SMAN 2 Aikmel*

1. Introduction

Education is an important instrument in nation building both as a developer and enhancer of national productivity as well as forming national character. Education forges people to acquire learning from all ages, both through formal and non-formal education. Education is a means to improve the quality of human resources which is very influential in the development of all aspects of life. One of the places of formal education is secondary school. High school is an educational institution that provides informal and formal education in developing and disseminating Islamic religious knowledge by emphasizing the importance of religious morality as a guideline for daily behavior [1].

Senior high schools are expected to be able to produce professional staff with quality and integrity in knowledge, morals, morals and professional ethics. These institutions certainly also have an important role in preventing and detecting fraudulent behavior because education is the basis for the formation and development of human potential. However, in reality, the facts

that often occur in the field actually show that fraudulent practices are still found in the educational environment, known as academic fraud.

Academic cheating is behavior that reflects dishonesty with the aim of obtaining the desired academic grades [2]. Academic cheating that is often done can also be referred to as "cheating". Cheating is an act of using illegitimate means to gain academic success in order to avoid academic failure [3]. Actions that fall into the cheating category in an educational context include imitating friends' work, asking friends directly during tests or exams, taking notes during exams, copying friends' answers during exams and so on [4]. It is used to gain individual advantage and success. For example to get a satisfactory value.

Someone commits fraud based on various factors Albrecht (2012) states that there are three elements why someone commits fraud, namely pressure (pressure), chance (opportunity), and rationalization (rationalization). These three elements are often referred to as Fraud Triangle Theory [5]. In addition to the Fraud Triangle and Fraud Diamond, there is a theory that explains someone committing fraud, namely the Crowe's Fraud Pentagon Model put forward by Jonathan Marks. In 2010, Jonathan Marks, a partner-in-charge at Crowe Howarth LLP developed the pentagon fraud theory which is an expansion of the fraud triangle theory previously put forward by Cressey. Marks added two elements that drive fraud. Marks added competence and arrogance as factors that play a role in encouraging someone to commit fraud [6].

In this study, the basic theory used to explain fraud is the pentagon fraud theory. In this theory there are five elements in namely pressure, opportunity, rationalization, ability and arrogance. Pressure, namely the existence of incentives or pressure or the need to commit fraud [7].

Pressure can cover almost anything including lifestyle, economic demands, and others including financial and non-financial matters. There are four types of conditions that commonly occur under pressure that can lead to fraud, namely financial stability, external pressure, personal financial need, and financial targets. Albrecht (2012) defines opportunity as a condition when a person is in situations and conditions that make it possible to commit fraud and avoid the risk of being caught as a result of committing the fraud [5]. Rationalization is self-justification for wrong behavior as an attempt to justify fraudulent behavior [5]. According to Wolfe and Hermanson (2004), ability are personal traits and abilities, which play a major role in committing fraud, most frauds will not occur without the right person with the right ability to commit fraud [8]. According to Marks (2010), arrogance is the superiority or greed of the perpetrators of fraud [9]. Fraud perpetrators believe that existing rules or organizational policies do not apply to them. The perpetrators of these frauds completely ignore the consequences of their actions. Crowe (2011) said that the competence possessed by a person can be used to commit "fraud" [10]. Cheating carried out by students can also be influenced by the integrity of the students themselves. Having a strong personality, you must also have quality integrity.

Integrity is a concept that emphasizes the suitability of actions, where Integrity is the quality that underlies public trust and is used as a benchmark for members in examining all decisions they make [11]. Integrity requires a member to, among other things, be honest and forthright without compromising the recipient's confidentiality. This integrity is sustainable in the surrounding environment, student morale, student loyalty to existing rules, student principles, and impolite decisions or even to the point of violating established laws [12]. So

that when students do not have integrity, it is very likely that these students can make mistakes in the learning process.

Academic cheating can have a negative impact on perpetrators and also for educational institutions. Students who commit academic fraud make losses for students who have academic integrity, during the selection process for job opportunities after completing their education. The value of the student perpetrator of academic fraud is invalid even though he gets a high score. For teachers as educators, academic cheating makes educational assessment results invalid. For educational institutions, cheating can lead to a reduction in the quality of education in institutions among other educational institutions [13]. Given this description, the researcher wants to conduct research with the title "The Influence of Student Integrity on Academic Fraud: The Fraud Pentagon Dimension (Case Study on Students at SMAN 2 Aikmel, East Lombok)".

2. Method

The method used in this study is a verification study method with a quantitative approach through data collection techniques with questionnaires distributed to first grade students at SMAN 2 Aikmel, East Lombok district. determination of respondents based on non-probability sampling and purposive sampling. The data obtained in the study were collected and then analyzed which resulted in respondents' answers to see the effect of Student Integrity on Academic Fraud: the dimension of pentagon fraud. The sample used in this study was first grade junior high school students at SMAN 2 Aikmel, East Lombok district, with a total of 115 students.

3. Results and Discussion

Multiple Regression Test

Multiple regression analysis is used to test whether or not there is a simultaneous effect of several independent variables on one dependent variable with an interval scale (Sekaran and Bougie, 2013). The independent variables in this study are Pentagon Fraud (FP) and Student Integrity (IS), while the dependent variable used is Academic Fraud Actions (TAF). From these variables so that it can be formulated with the equation of the linear regression is as follows:

$$TKA = \alpha + \beta_1 FP + \beta_2 IS + e$$

Keterangan:
TAF = Tindakan *Academic Fraud*
α = Constant
β_1, β_2 = FP Regression Coefficient
= Fraud Pentagon
IS = Student Integrity
e = Error

The results of multiple regression analysis are presented in the following table:

Table 1. Multiple Regression Test Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-4.020	3.527		-1.320	.151
	FRAUD PENTAGON X1	.137	.028	.638	5.456	.000
	INTEGRITAS SISWA X2	-.217	.081	.271	2.378	.038

a. Dependent Variable: ACADEMIC FRAUD Y

Based on table 1 above, the value of a is -4.020, β_1 is 0.136 and β_2 is -0.218. Thus, a multiple linear regression equation can be formed, namely, as follows:

$$Y = -4.020 + 0.137X1 - 0.217X2 + e$$

Based on the multiple linear regression equation above, it can be interpreted as follows:
1. α = constant value (α) of -4.020 indicates that when the pentagon fraud and student integrity are equal to zero, it means that academic fraud has decreased.
2. $\beta_1 = \beta_1$ value of 0.137 indicates that if there is an increase in pentagon fraud in academic fraud, then academic fraud will increase by 0.136
3. $\beta_2 = \beta_2$ value of -0.217 indicates that if there is a decrease in student integrity in acts of academic fraud, then acts of academic fraud experience an increase of -0.217.

Simultaneous Test (Test F)

According to Ghozali (2011), simultaneous test (F test) is used as knowledge whether pentagon fraud and student integrity have a significant effect or not on academic fraud [14]. The way to test this hypothesis is using the F statistical test with predetermined standards, namely:

Table 2. F Test Results

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	401.928	2	300.974	17.625	.000 b
	Residual	421.317	38	11.805		
	Total	823.245	40			

a. Dependent Variable: ACADEMIC FRAUD Y
b. Predictors: (Constant), STUDENT INTEGRITY X2, PENTAGON FRAUD X1
   Predictors: (Constant), STUDENT INTEGRITY X2, PENTAGON FRAUD X1

Based on table 2 above, it can be seen that in this table, it has a significance level of 0.000 which is smaller than 0.05, so it can be concluded that the results of the study show that

pentagon fraud and student integrity have a significant effect on academic fraud. This means that the two linear regression models can be used for further testing.

Partial Hypothesis Test (t test)

Table 3. T Test Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-4.020	3.527		-1.320	.151
	FRAUD PENTAGON X1	.137	.028	.638	5.456	.000
	INTEGRITAS SISWA X2	-.217	.081	.271	2.378	.038

a. Dependent Variable: ACADEMIC FRAUD Y

The Influence of Pentagon Fraud and the Actions of Academic Fraud

Based on table 3, the results of the T test show that the significance value (Sig) of the fraud pentagon variable (X1) is 0.000. If this value is compared with a significance level (α) of 0.05, it can be stated that the significance value (Sig) is smaller than the significance level (0.000 <0.05). This shows that the first hypothesis can be accepted. That is, pentagon fraud has a significant effect on academy fraud. If you look at the value of the beta coefficient (β) of the pentagon fraud variable which has a positive value (0.137), this condition indicates that pentagon fraud has a positive effect on academic fraud. That is, the higher the dimension on the fraud pentagon, the more academic fraud will occur.

The Influence of Student Integrity on Actions of Academic Fraud

Based on the results of the tests that have been carried out, it shows that the significance value (Sig) on the student integrity variable (X2) is 0.038. If this value is compared with a significance level (α) of 0.05, it can be stated that the significance value (Sig) is smaller than the significance level (0.000 <0.05). This shows that the second hypothesis can be accepted. This means that student integrity has a significant effect on academic fraud. If you look at the value of the beta coefficient (β) of the student integrity variable, it is negative (-0.217), then this condition indicates that student integrity has a negative effect on academic cheating. That is, the lower the integrity of students, the more academic cheating will be committed.

Testing the Coefficient of Determination (R-Square)

Table 4. R-Square Test Results

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.688[a]	.467	.475	3.286877

a. Predictors: (Constant), INTEGRITY STUDENT X2, FRAUD PENTAGON X1
b. Dependent Variable: ACADEMIC FRAUD Y

The partial coefficient of determination method aims to determine how much influence pentagon fraud and student integrity have on academic fraud. From the sias table it can be seen that the value of the coefficient of determination (r-square) is equal to 0.467 or 46.7%. It can be interpreted that the pentagon fraud variable and student integrity simultaneously have an effect of 46.7% on academic fraud. and the remaining 53.3% is influenced by other variables not examined in this study such as religiosity, gender, and learning motivation.

4. Conclusion

Based on the results of the discussion described above, it can be concluded Pentagon fraud has a significant effect on academic fraud with a significance value (Sig) smaller than the significance level (0.000 <0.05) which indicates the higher the level of pressure, opportunity, rationalization, ability, and arrogance, the higher the academic fraud that will be committed by students. Student integrity has a significant effect on academic fraud actions with a significance value (Sig) less than the significance level (0.000 <0.05) which indicates. the lower the level of student integrity, the higher the level of academic fraud that will be committed by students and the higher the level of student integrity, the lower the level of academic fraud that will be committed by students.

This study only uses 2 independent variables so that future researchers can increase the number of research variables and expand the scope of the research object with a larger number of samples. This study uses a quantitative approach by distributing questionnaires to respondents so that future researchers can use different research methods such as qualitative methods with in-depth interviews to obtain more extensive information regarding the research variables.

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