FRAUD HEXAGON THEORY AND ACADEMIC FRAUD (COMPARATIVE STUDY ON STUDENT OF STIE SUTAATMADJA AND UNIVERSITI ISLAM SELANGOR)

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Abstract

This research aims to determine the difference in perceptions between STIE Sutaatmadja and University Islam Selangor students regarding the fraud hexagon theory (pressure, opportunity, rationalization, ability, arrogance or ego, and collusion) in academic fraud. The methode used in this research is a quantitative method with comparative studies, the sampling technique used in this research is simple random sampling and the sample criteria selected were students from STIE Sutaatmadja and University Islam Selangor. The data collection method used was a questionnaire method in the form of a questionnaire distributed via google form which was analyzed using IBM SPSS Statistic 25. The data analysis technique was the classic assumption test (normality test and homogeneity test) and the independent simple t-test and the men whitney non parametric test. The results of the research show that (1) there is a diffierence in perception regarding the pressure for academic cheating between STIE Sutaatmadja dan University Islam Selangor, there is no different perception regarding the opportunity (2), the rationalization (3), the ability (4), the arrogance (5), Collusion (6) and the academic cheating (7) for academic cheating between STIE Sutaatmadja and University Islam Selangor.

Keyword: Fraud Hexagon Theory, Academic Fraud, Comparative Study

1. Introduction

College is a place for students to carry out knowledge, college is also a level of education that is expected to be a means for someone to improve their quality so that they can achieve the desired goals after 3.5 years or four years of knowledge. Of course, whether the learning activities on campus are successful or not, one of the benchmarks is how a student learns in his campus, whether he learns well or not, one of the benchmarks for students to find out whether he is learning well or not, is by conducting tests or exams carried out at UTS and UAS activities, namely Midterm and Final Semester Tests. After the two exam activities are carried out, the Grade Point Average in one semester for each student will be known, the value issued is the cumulative result of the lecturer's assessment in one semester for each student.

Unlike students, a company's financial performance is one of the most important performances for investors. Various methods are used by companies, including greenwashing, to attract investors to invest. Greenwashing is a practice in which companies display an image that seems to care about the environment or implement environmentally friendly policies, when in fact their actions do not match these claims. This practice can have a direct impact on a company's financial performance, and

involves an important role for internal auditors to ensure that greenwashing does not affect the company's financial performance in the future (Purnamasari & Umiyati, 2024).

The assessment will later determine whether the student passed the course that has been followed and can contract the next semester's course, or instead must repeat it because it did not pass. To achieve the desired score, there are many strategies carried out by students in both positive and negative ways, the positive is that there are students who really study properly and seriously so that they are ready to take the upcoming exam, the negative is that there are still students who commit academic fraud such as cheating, this cheating still occurs both domestically and abroad.

Examples of phenomena that occur in Indonesia are based on comparative research on the economic faculty of the Islamic University of Indonesia, using the dimensions of the fraud triangle, which shows that the elements contained in the fraud triangle, such as pressure, opportunity and rationalization, have a significant positive effect on academic fraud at the Islamic University of Indonesia's economic faculty, with a level of conformity to academic fraud where the economics study program has the greatest probability of committing academic fraud, then the management study program and finally the accounting study program (Rohmah, 2018). Furthermore, there is research on academic fraud conducted by Erlangga, M. B., & Adi, S. W. (2018) with the dimensions of the fraud diamond by comparing the level of academic fraud between students of Sebelas Maret University and Muhammadiyah Surakarta University. The comparative test results show that the level of student fraud at Universitas Muhammadiyah Surakarta is greater than the level of fraud of Sebelas Maret University students.

And an example of a phenomenon that occurred abroad is on one of the largest campuses in the world, Harvard University, where as many as 60 students from the Fashion department were involved in academic fraud, namely cheating during the final exam, as a result of which the students involved were given sanctions or punishments in the form of suspension (Detik News.com, 2013). In 2015, academic fraud occurred at Deakin University where 13 students were proven to have violated university regulations for hiring a third party to complete their coursework, which caused the 13 students to be expelled by the campus (Ramadhana, 2016).

Furthermore, several studies conducted in Malaysia regarding academic fraud, research conducted by Rusdi et al (2019) at universities in Malaysia, the results of his research revealed that the most common form of academic fraud committed by students was plagiarism, the findings showed that 64.1% of respondents combined several sources found on the internet to complete their assignments without acknowledging the author.

There are various types of academic fraud that actually often occur according to Bashir & Balla (2018), there are six types of someone committing academic fraud, namely cheating during exams, plagiarism, outside assistance, previous cheating, forgery, and lying about academic assignments. According to Fitriana & Baridwan (2012) Academic fraud is a despicable act committed by students because they violate the rules that apply to completing assignments or taking dishonest actions.

Various things can influence students to commit academic fraud. There are six elements in this hexagon theory, namely Pressure, Opportunity, Rationalization, Ability, Arrogance or Ego, and Collusion. The reason the authors use hexagon theory in this study is because there are still few studies using hexagon theory associated with academic fraud variables in students, most of the previous studies connected hexagon

theory with fraudulent financial statements in companies. So the authors are interested in making research using fraud hexagon theory and academic fraud as research variables.

Based on the above background, the authors are interested in conducting research with the title "Fraud Hexagon Theory and Academic Cheating (Comparative Study on Students of STIE Sutaatmadja and Universiti Islam Selangor)". This research is a development of previous research entitled The Effect of Accademic Fraud Dimensions of Fraud Pentagon's on Accounting Student conducted by Rafnhar & Muslimin (2022). Due to the absence of similar research such as research with comparative studies, the authors use research that is close to the research that the authors will do. The novelty of this research is the existence of a new variable, namely Fraud Hexagon Theory, which fraud hexagon theory is a refinement of Fraud Pentagon Theory and this research is a comparative study. This study aims to examine the Fraud Hexagon Theory factors in academic fraud whether there are differences in perceptions of active STIE Sutaatmadja students and active UIS students using the factors of Pressure, Opportunity, Rationalization, Ability, Arrogance and Collusion called the Fraud Hexagon Theory concept.

2. Theoretical Background

2.1 Pressure

According to Georgios L. Vousinas (2019) Pressure or incentive is a situation that can encourage someone to commit fraud, pressure is financial and non-financial. In terms of academic fraud committed by students, there are many things that cause pressure to occur, causing academic fraud, such as difficulty absorbing course learning, busy organizing but wanting to have a high GPA. This is reinforced by research conducted by Research conducted by Motifasari et al (2019), and Murdiansyah et al (2017) the results of the research conducted show that pressure affects academic fraud committed by accounting students. The pressure experienced by students during lectures allows academic fraud to occur.

H1: There are differences in the perception of pressure in academic fraud between STIE Sutaatmadja and Universiti Islam Selangor students.

2.2 Opportunity

According to Georgios L. Vousinas (2019) Opportunity is the ability to commit fraud. The perpetrator believes that he can imagine and carry out fraudulent acts without being detected. It should be noted that the opportunity must be felt in reality by the perpetrator, meaning that the opportunity is not implicitly real. Opportunities play a big role in terms of academic fraud committed by students because if there is no opportunity for fraud to occur, it is likely that it will not occur, the higher the opportunity the more fraudulent activities. This is evidenced by research conducted by Murdiansyah, et al (2017) using the fraud diamond perspective explaining that the element of opportunity has a positive effect on academic fraud committed by accounting master students at Brawijaya University Malang.

H2: There are differences in the perception of opportunities in academic fraud between STIE Sutaatmadja and Universiti Islam Selangor students.

2.3 Rationalization

According to Georgios L. Vousinas (2019) Rationalization is concerned with justifying fraud. Because many fraudsters consider themselves honest, ordinary people and not criminals, it encourages them to do so. From this explanation, it can be interpreted that rationalization is a justification in an environment so that even though what is done is wrong, it gets forgiveness. Due to this, in the end, academic fraud committed by students often occurs because it is considered commonplace. Research conducted by Saidina et al (2017), Hariri, et al (2018), and Murdiansyah, et al (2017) states that the results of rationalization research have an influence on academic fraud.
H3: There are differences in the perception of rationalization in academic fraud between STIE Sutaatmadja and Universiti Islam Selangor students.

2.4 Capability

According to Georgios L. Vousinas (2019) Ability refers to personal traits and abilities that play a major role in committing fraud given the pressures, opportunities, and rationalizations. Ability affects the occurrence of academic fraud because a person's experience can determine the academic fraud that occurs, the higher his ability to commit fraud, the more strategies he has. This is evidenced by research by research conducted by Hariri, et al (2018), Zamzam et al (2017), Prawira & Irianto (2016) which suggest that competence affects student academic fraud.
H4: There is a different in the perception of cability in academic fraud between STIE Sutaatmadja and Universiti Islam Selangor students.

2.5 Arrogance

According to Georgios L. Vousinas (2019) theories rooted in psychology are based on the view that criminal behavior is a product of mental processes. According to Fadersair & Subagyo (2019) individuals who have arrogance, feel they are able to do something without any control for fraudulent actions and without fear to protect self-esteem. Arrogance is an individual trait that feels itself superior or superiority to others. Arrogance or ego can give rise to a sense of superiority in an individual, so that if it is related to academic fraud, people who have high arrogance or ego will not feel guilty because their ego is high.
H5: There is a difference in the perception of arrogance in academic fraud between STIE Sutaatmadja and Universiti Islam Selangor students.

2.6 Collusion

The term collusion refers to a deceptive agreement between two or more people, with one party taking action against the other for an unfavorable purpose, to cheat the third party out of his rights (Ed, 2014). In the case of academic fraud, it is possible for someone to cheat because of an invitation from another party, or because of the assumption that he is not alone but there are other people who do the same thing, so that if something bad happens, at least there are other people who participate.
H6: There are differences in perceptions of collusion in academic fraud between STIE Sutaatmadja and Universiti Islam Selangor students.

2.7 Academic Fraud

According to Fitriana & Baridwan (2012) Academic fraud is a despicable act committed by students because it violates the rules that apply to completing assignments

or taking dishonest actions. Albrecht, et al (2012) cheating is an action taken by individuals with their intelligence to gain an advantage in the wrong way such as deceiving, acting cunningly, and acting unfairly. Fraud is different from error, because if error does fulfill the element of inadvertence.

H7: There are differences in perceptions of academic fraud between STIE Sutaatmadja and Universiti Islam Selangor students.

3. Methods
3.1 Data
Author uses the data in this study is active students of STIE Sutaatmada and UIS.

3.2 Data Quality
3.2.1 Validity Test
This validity test is useful for knowing the validity or suitability of the questionnaire used by researchers to obtain data from respondents or research samples. If the sig value. (2-tiled) <0.05 and the Pearson Correlation is positive, then the questionnaire item is valid. If the sig. (2-tiled) < 0.05 and the Pearson Correlation is Negative, then the questionnaire item is invalid. If the sig. (2-tiled) > 0.05, then the questionnaire item is invalid.

3.2.2 Reliability Test
Reliability test serves to determine the level of consistency of a questionnaire used by researchers so that the questionnaire can be relied upon to measure research variables even though this research is carried out repeatedly with the same questionnaire. If the Cronbach's Alpha value> 0.60 then the questionnaire is declared reliable or consistent. Meanwhile, if the Cronbach's Alpha value <0.60, the questionnaire is declared unreliable or inconsistent.

3.3 Classical Assumption Test
3.3.1 Normality Test
The normality test is carried out to determine whether in a regression model, the resulting error has a normal distribution or not. There are two ways to see or detect normally distributed data or not, namely by looking at the shape of the resulting curve, if the normal curve on the graph follows the sound of a bell (bell), it can be said to be normally distributed. And the second way is by looking at the distribution of data (points) on the diagonal axis of the graph.

3.3.2 Homogeneity Test
Homogeneity test is conducted to determine whether the variation of some data from the population has the same variant or not. This test generally serves as a requirement (although not an absolute requirement) in comparative analysis such as the independent sample t-test and anova test. Decision-making basis If the sig value. <0.05, then it is said that the variances of two or more groups of population data are not equal (not homogeneous). If the sig value. > 0.05, then it is said that the variances of two or more groups of population data are the same (homogeneous).

3.4 Hypothesis Test

3.4.1 Independent Sample T - Test

The independent sample t-test test is used to determine whether there is a difference in the average of two unpaired samples. The requirements for parametric statistical difference tests are normal and homogeneous data. The basis for decision making if the Sig value. (2-tailed) <0.05, then there is a significant difference between STIESA and UIS students. If the value of Sig. (2-tailed) > 0.05, then there is no significant difference between STIESA and UIS students. If the research data is not normally distributed and homogeneous, the independent sample t-test can still be done by looking at Equal variance not assumed.

3.4.2 Non-parametric Mann Whitney Test

The Mann Whiteny Non Parametric Test aims to determine whether there is a difference in the average of two unpaired samples. The number of samples used does not have to be the same, the mann whitney test is part of non-parametric statistics, so the mann whitney test does not require normally distributed and homogeneous research data. Basis for decision making If the value of Asymp.Sig. (2-tailed) <0.05, then there is a significant difference between STIESA and UIS students. If the value of Asymp.Sig. (2-tailed) > 0.05, then there is no significant difference between STIESA and UIS students.

4. Results and Discussion

4.1 Data Quality Test

4.1.1 Validity Test

In this study, validity testing was carried out on 66 respondents. The results of the validity test with a questionnaire with df = 66 - 2 = 64, for a significance level of 5% or 0.05, obtained rtable = 0.242. Decision making based on the value if rcount is greater than the rtable value and the value is positive then the item or question or indicator is declared valid.

1) Pressure

Validity testing for the pressure variable has 4 statements. Based on the table below, it can be seen that all statements for variable X1 have a valid status, because the rcount> rtable value is 0.242.

Table 1. Pressure Variable Validity Test

Statement	r Table	Description
X1.1	0,242	Valid
X1.2	0,242	Valid
X1.3	0,242	Valid
X1.4	0,242	Valid

Source: Self Porceed

2) Opportunity

Validity testing for the opportunity variable consists of 4 statements. Based on the table below, it can be seen that all statements for variable X2 have a valid status, because the rcount> rtable value is 0.242.

Table 2. Opportunity Variable Validity Test

Statement	r Table	Description
X2.1	0,242	Valid

X2.2	0,242	Valid
X2.3	0,242	Valid
X2.4	0,242	Valid

Source: Self Proceed

3) Rationalization

Validity testing for the Rationalization variable consists of 4 statements. Based on the table below, it can be seen that all statements for variable X3 have a valid status, because the rcount> rtable value is 0.242.

Table 3. Rationalization Variable Validity Test

Statement	r Table	Description
X3.1	0,242	Valid
X3.2	0,242	Valid
X3.3	0,242	Valid
X3.4	0,242	Valid

Source: Self Proceed

4) Capability

Validity testing for the ability variable consists of 4 statements. Based on the table below, it can be seen that all statements for variable X4 have a valid status, because the rcount> rtable value is 0.242.

Table 4. Capability Variable Validity Test

Statement	r Table	Description
X4.1	0,242	Valid
X4.2	0,242	Valid
X4.3	0,242	Valid
X5.4	0,242	Valid

Source: Self Proceed

5) Arrogant

Validity testing for arrogant variables consists of 3 statements. Based on the table below, it can be seen that all statements for variable X5 have a valid status, because the rcount> rtable value is 0.242.

Table 5. Arrogance Variable Validity Test

Statement	r Table	Description
X5.1	0,242	Valid
X5.2	0,242	Valid
X5.3	0,242	Valid

Source: Self Proceed

6) Collusion

Validity testing for the collusion variable consists of 3 statements. Based on the table below, it can be seen that all statements for variable X6 have a valid status, because the rcount> rtable value is 0.242.

Table 6. Collusion Variable Validity Test

Statement	r Table	Description
X5.1	0,242	Valid
X5.2	0,242	Valid
X5.3	0,242	Valid

Source: Self Proceed

7. Academic Fraud

Validity testing for academic fraud variables consists of 10 statements. Based on the table below, it can be seen that all statements for variable X7 have valid status, because the rcount> rtable value is 0.242.

Table 7. Academic Fraud Variable Validity Test

Statement	r Table	Description
X7.1	0,242	Valid
X7.2	0,242	Valid
X7.3	0,242	Valid
X7.4	0,242	Valid
X7.5	0,242	Valid
X7.6	0,242	Valid
X7.7	0,242	Valid
X7.8	0,242	Valid
X7.9	0,242	Valid
X7.19	0,242	Valid

Source: Self Proceed

4.1.2 Reliability Test

A questionnaire is said to be reliable if a person's answer to a statement is consistent or stable over time and if it provides a Cronbach Alpha value > 0.60 (Ghozali, 2018). Based on the results of the reliability test of the research instrument regarding differences in student perceptions of fraud hexagon theory and academic fraud, which were tested on 66 student respondents, 40 respondents from STIE Sutaatmadja and 26 respondents from University Islam Selangor Malaysia with the help of IBM SPSS Statistics 25, the following results were obtained:

Table 8. Reliability Test

Variable	Terms	Description
Pressure	0,60	Reliable
Opportunity	0,60	Reliable
Rasionalization	0,60	Reliable
Capability	0,60	Reliable
Arrogance	0,60	Reliable
Callusion	0,60	Reliable
Academic Fraud	0,60	Reliable

Source: Self Proceed

4.2 Classical Assumption Test
4.2.1 Normality Test
1) Pressure

To test whether the data is normally distributed or not, this study uses One Sample Kolmogorov-Smirnov to obtain the following results:

Table 10. Pressure Variable Normality Test

Variable	Significations
Pressure	0,000

Source: Self Proceed

Based on the results of the normality test using One Sample Kolmogorov-Smirnov with a significant level of 0.05. The normality test results show a significant value of

0.000, which is smaller than 0.05 (0.000 <0.05), in other words the population data used in this study has an abnormal distribution.

2) Opportunities
    To test whether the data is normally distributed or not, this study uses the One Sample Kolmogorov-Smirnov Test, the results are as follows:
Table 11. Opportunities Variable Normality Test

Variable	Significations
Opportunity	0,200

Source: Self Proceed
    Based on the results of the normality test using One Sample Kolmogorov-Smirnov with a significant level of 0.05. The normality test results show a significant value of 0.200, which is greater than 0.05 (0.200> 0.05), in other words the population data used in this study has a normal distribution.

3) Rationalization
    To test whether the data is normally distributed or not, this study uses the One Sample Kolmogorov-Smirnov Test, the results are as follows:
Table 12. Rationalization Variable Normality Test

Variable	Significations
Rationalization	0,000

Source: Self Proceed
    Based on the results of the normality test using One Sample Kolmogorov-Smirnov with a significant level of 0.05. The normality test results show a significant value of 0.000, which is smaller than 0.05 (0.000 <0.05), in other words, the population data used in this study has an abnormal distribution.

4) Capability
    To test whether the data is normally distributed or not, this study uses the One Sample Kolmogorov-Smirnov Test, the results are as follows:
Table 13. Capability Variable Normality Test

Variable	Significations
Capability	0,000

Source: Self Proceed
    Based on the results of the normality test using One Sample Kolmogorov-Smirnov with a significant level of 0.05. The normality test results show a significant value of 0.000, which is smaller than 0.05 (0.000 <0.05), in other words, the population data used in this study has an abnormal distribution.

5) Arrogance
    To test whether the data is normally distributed or not, this study uses the One Sample Kolmogorov-Smirnov Test, the results are as follows:
Table 14. Arrogance Variable Normality Test

Variable	Significations
Arrogance	0,001

Source: Self Proceed
    Based on the results of the normality test using One Sample Kolmogorov-Smirnov with a significant level of 0.05. The normality test results show a significant value of

0.001, which is smaller than 0.05 (0.001 <0.05), in other words, the population data used in this study has an abnormal distribution.

6) Collusion

To test whether the data is normally distributed or not, this study uses the One Sample Kolmogorov-Smirnov Test, the results are as follows:

Table 15. Collusion Variable Normality Test

Variable	Significations
Collusion	0,193

Source: Self Proceed

Based on the results of the normality test using One Sample Kolmogorov-Smirnov with a significant level of 0.05. The normality test results show a significant value of 0.193, which is greater than 0.05 (0.193> 0.05), in other words the population data used in this study has a normal distribution.

7) Academic Fraud

To test whether the data is normally distributed or not, this study uses the One Sample Kolmogorov-Smirnov Test, the results are as follows:

Table 16. Academic Fraud Variable Normality Test

Variable	Significations
Academic Fraud	0,000

Source: Self Proceed

Based on the results of the normality test using One Sample Kolmogorov-Smirnov with a significant level of 0.05. The normality test results show a significant value of 0.000, which is smaller than 0.05 (0.000 <0.05), in other words the population data used in this study has an abnormal distribution.

4.2.2 Homogeneity Test

1) Pressure

To test whether the research data has the same variance or not, a homogeneity test was conducted using IBM SPSS Statistics 25 and the following results were obtained results as follows:

Table 17. Pressure Variable Homogeneity Test

Variable	Significations
Pressure	0,003

Source: Self Proceed

Based on the results of the homogeneity test with a significance level of 0.05. It is known that the Sig. Based on Mean for the pressure variable is 0.003. Because the sig value. 0.003 <0.05, it can be concluded that the variance of pressure variable data in STIE Sutaatmadja and Universitas Islam Selangor students is not homogeneous.

2) Opportunity

To test whether the research data has the same variance or not, a homogeneity test was conducted using IBM SPSS Statistics 25 and the following results were obtained:

Table 18. Opporunity Variable Homogeneity Test

Variable	Significations
Opportunity	0,545

Source: Self Proceed

Based on the results of the homogeneity test with a significance level of 0.05. It is known that the Sig. Based on Mean for the opportunity variable is 0.545. Because the sig value. 0.545 > 0.05, it can be concluded that the variance of the opportunity variable data in STIE Sutaatmadja and Universitas Islam Selangor students is homogeneous.

3) Rationalization

To test whether the research data has the same variance or not, a homogeneity test was conducted using IBM SPSS Statistics 25 and the following results were obtained:

Table 19. Rationalization Variable Homogeneity Test

Variable	Significations
Rationalization	0,016

Source: Self Proceed

Based on the results of the homogeneity test with a significance level of 0.05. It is known that the Sig. Based on Mean for the pressure variable is 0.016. Because the sig value. 0.016 <0.05, it can be concluded that the variance of data on rationalization variables in STIE Sutaatmadja and Universitas Islam Selangor students is not homogeneous.

4) Capability

To test whether the research data has the same variance or not, a homogeneity test was conducted using IBM SPSS Statistics 25 and the following results were obtained:

Table 20. Capability Varibale Homogeneity Test

Variable	Significations
Capability	0,000

Source: Self Proceed

Based on the results of the homogeneity test with a significance level of 0.05. It is known that the Sig. Based on Mean for the pressure variable is 0.000. Because the sig value. 0.000 <0.05, it can be concluded that the variance of the ability variable data in STIE Sutaatmadja and Universitas Islam Selangor students is not homogeneous.

5) Arrogance

To test whether the research data has the same variance or not, a homogeneity test was conducted using IBM SPSS Statistics 25 and the following results were obtained:

Table 21. Arrogance Variable Homogeneity Test

Variable	Significations
Arrogance	0,002

Source: Self Proceed

Based on the results of the homogeneity test with a significance level of 0.05. It is known that the Sig. Based on Mean for the pressure variable is 0.002. Because the sig value. 0.002 <0.05, it can be concluded that the variance of arrogant variable data in STIE Sutaatmadja and Selangor Islamic University students is not homogeneous.

6. Collusion

To test whether the research data has the same variance or not, a homogeneity test was conducted using IBM SPSS Statistics 25 and the following results were obtained:

Table 22. Collusion Variable Homogeneity Test

Variable	Significations
Collusion	0,016

Source: Self Proceed

Based on the results of the homogeneity test with a significance level of 0.05. It is known that the Sig. Based on Mean for the pressure variable is 0.000. Because the sig value. 0.016 <0.05, it can be concluded that the data variance of the collusion variable in STIE Sutaatmadja and Selangor Islamic University students is not homogeneous.

7) Academic Fraud

To test whether the research data has the same variance or not, a homogeneity test was conducted using IBM SPSS Statistics 25 and the following results were obtained:

Table 23. Academic Fraud Homogeneity Test

Variable	Significations
Academic Fraud	0,000

Source: Self Proceed

Based on the results of the homogeneity test with a significance level of 0.05. It is known that the Sig. Based on Mean for the pressure variable is 0.000. Because the sig value. 0.000 <0.05, it can be concluded that the data variance of the collusion variable in STIE Sutaatmadja and Selangor Islamic University students is not homogeneous.

4.3 Hypothesis Test
4.3.1 Hypothesis Test (Independent Sample T - Test and Mann Whitney Non Parametric Test).
1) Mann Whitney Non Parametric Test for Pressure Variables

To determine whether there is a difference in the average of two unpaired samples in this study, the non-parametric Mann Whitney test was used with an Asymp. Sig (2 Tailed) 0.05, using the help of IBM SPSS Statistics 25. The results obtained are as follows:

Table 24. Mann Whitney Non Parametric Test for Pressure Variables

Variable	Pressure
Asymp.Sig.(2-tailed)	0,006

Source: Self Proceed

Based on the results of the non-parametric mann whitney test, the "Test Statistic" output results show that the Asymp. Sig (2 Tailed) value of 0.006. Because the value of Asymp. Sig (2 Tailed) 0.006 <0.05, it can be concluded that there are differences in perceptions for the pressure variable for STIE Sutaatmadja and Selangor Islamic University students.

2) Independent Sample T-Test of Opportunity Variables

To determine whether there is a difference in the average of two unpaired samples in this research data, an independent sample t-test is used with a significance level of 0.05, using the help of IBM SPSS Statistics 25. The results are as follows:

Table 25. Independent Sample T-Test of Opportunity Variables

Variable	Opportunity
Asymp.Sig.(2-tailed)	0,060

Source: Self Proceed

Based on the results of the independent sample t-test with a significance level of 0.05. It is known that the value of Sig. (2-tailed) Equal variances assumed is 0.060. Because the sig value. 0.060> 0.05, it can be concluded that there is no difference in perception for the opportunity variable for STIE Sutaatmadja and Universiti Islam Selangor students.

3) Mann Whitney Non Parametric Test of Rationalization Variables
To determine whether there is a difference in the average of two unpaired samples in this study, the non-parametric Mann Whitney test was used with an Asymp. Sig (2 Tailed) 0.05, using the help of IBM SPSS Statistics 25. The results obtained are as follows:

Table 26. Mann Whitney Non Parametric Test of Rationalization Variables

Variable	Rationalization
Asymp.Sig.(2-tailed)	0,107

Source: Self Proceed

Based on the results of the non-parametric mann whitney test, the "Test Statistic" output results show that the Asymp. Sig (2 Tailed) value of 0.107. Because the value of Asymp. Sig (2 Tailed) 0.107> 0.05, it can be concluded that there is no difference in perception for the rationalization variable for STIE Sutaatmadja and Universiti Islam Selangor students.

4) Non Parametric Mann Whitney Test of Capability Variable
To determine whether there is a difference in the average of two unpaired samples in this study, the non-parametric Mann Whitney test is used with an Asymp. Sig (2 Tailed) 0.05, using the help of IBM SPSS Statistics 25. The results obtained are as follows:

Table 27. Non Parametric Mann Whitney Test of Capability Variable

Variable	Capability
Asymp.Sig.(2-tailed)	0,076

Source: Self Proceed

Based on the results of the non-parametric mann whitney test, the "Test Statistic" output results show that the Asymp. Sig (2 Tailed) value is 0.076. Because the value of Asymp. Sig (2 Tailed) 0.076 > 0.05, it can be concluded that there is no difference in perception for the ability variable for STIE Sutaatmadja and Universiti Islam Selangor students.

5) Non-parametric Mann Whitney Test for Arrogant Variable
To determine whether there is a difference in the average of two unpaired samples in this study, the non-parametric Mann Whitney test is used with an Asymp.Sig (2 Tailed) level of 0.05 as follows:

Table 28. Non-parametric Mann Whitney Test for Arrogant Variable

Variable	Arrogant
Asymp.Sig.(2-tailed)	0,124

Source: Self Proceed

Based on the results of the non-parametric mann whitney test, the "Test Statistic" output results show that the Asymp. Sig (2 Tailed) value of 0.124. Because the value of Asymp. Sig (2 Tailed) 0.124 > 0.05, it can be concluded that there is no difference in perception for the arrogant variable in STIE Sutaatmadja and Universiti Islam Selangor students.

6) Independent Sample T-Test of Collusion Variables
To determine whether there is a difference in the average of two unpaired samples in this research data, an independent sample t-test is used with a significance level of 0.05, using the help of IBM SPSS Statistics 25. The results are as follows:

Table 29. Independent Sample T-Test of Collusion Variables

Variable	Collusion
Asymp.Sig.(2-tailed)	0,123

Source: Self Proceed

Based on the results of the independent sample t-test with a significance level of 0.05. It is known that the value of Sig. (2-tailed) Equal variances not assumed is 0.123. Because the sig value. 0.123> 0.05, it can be concluded that there is no difference in perception for the collusion variable for STIE Sutaatmadja and Universiti Islam Selangor students.

7) Non Parametric Mann Whitney Test for Academic Fraud Variable

To determine whether there is a difference in the average of two unpaired samples in this study, the non-parametric Mann Whitney test is used with an Asymp. Sig (2 Tailed) 0.05, using the help of IBM SPSS Statistics 25. The results obtained are as follows:

Table 30. Non Parametric Mann Whitney Test for Academic Cheating Variable

Variable	Academic Fraud
Asymp.Sig.(2-tailed)	0,282

Source: Self Proceed

Based on the results of the non-parametric mann whitney test, the "Test Statistic" output results show that the Asymp. Sig (2 Tailed) value is 0.282. Because the value of Asymp. Sig (2 Tailed) 0.282> 0.05, it can be concluded that there is no difference in perception for academic fraud variables in STIE Sutaatmadja and Universiti Islam Selangor students.

4.3 Discussion of Research Results
4.3.1 Differences in Student Perceptions of Pressure

The hypothesis for the first variable, namely pressure, is that there are differences in perceptions of STIE Sutaatmadja and Universiti Islam Selangor students. From the results of the t-test that has been carried out, it is found that the results for the first variable, namely pressure, there are differences in perceptions between STIE Sutaatmadja and Universiti Islam Selangor students. This shows that H0 is rejected and H1 is accepted.

The reason that can explain that there is a difference between STIE Sutaatmadja and Universiti Islam Selangor students is the difference in perceptions of the factors that cause pressure in academic fraud, namely understanding in understanding exam questions, the level of difficulty of exam questions, the pressure of external demands to get good grades and different achievement index standards.

4.3.2 Differences in Student Perceptions of Opportunity

The hypothesis for the second variable, namely opportunity, is that there are differences in the perceptions of STIE Sutaatmadja and Universiti Islam Selangor students. However, from the results of the t-test that has been carried out, it is found that the results for the second variable, namely opportunities, there is no difference in perception between STIE Sutaatmadja and Universiti Islam Selangor students. This indicates that H0 is accepted and H2 is rejected.

The reason that can explain that there is no difference in perception between STIE Sutaatmadja and Universiti Islam Selangor students is the similarity of perceptions regarding the factors that cause opportunities in academic fraud. This can be seen from

the answers to the questionnaires that have been filled out by students of STIE Sutaatmadja and Universiti Islam Selangor where each of the two universities gave strongly disagree and disagree answers to the indicator of less severe sanctions, this shows that each university provides severe sanctions against perpetrators of academic fraud. And for the second indicator, each of the two universities gave a disagreeing answer to the indicator of weak supervision during the exam, this shows that each campus has a strong supervision system during the exam. And for the third indicator where each of the two universities gave neutral answers to the ease of the internet, this shows that students on each campus have not been able to determine their attitude towards the ease of the internet. And for the last indicator, each of the two universities gave different answers, namely disagreeing and neutral towards the task indicator is rarely checked, this shows that at STIE Sutaatmadja tasks are always checked first so that it does not cause students to experience difficulties when carrying out exams and for Universiti Islam Selangor from the answers given, namely neutral, it shows that students have not yet determined their attitude towards tasks rarely checked.

4.3.3 Differences in Student Perceptions of Rationalization

The hypothesis for the third variable, namely rationalization, is that there are differences in the perceptions of STIE Sutaatmadja and Universiti Islam Selangor students. However, from the results of the t-test that has been carried out, it is found that the results for the third variable, namely rationalization, there is no difference in perception between STIE Sutaatmadja and Universitas Islam Selangor students. This shows that H0 is accepted and H3 is rejected.

The reason that can explain that there are no differences in perceptions between STIE Sutaatmadja and Universiti Islam Selangor students is the similarity of perceptions regarding the factors that cause rationalization in academic fraud. This can be seen from the answers to the questionnaires that have been filled out by students of STIE Sutaatmadja and Universiti Islam Selangor where each of the two universities gave disagree and disagree answers to the indicators of having been done by others, this shows that each university student did not commit academic fraud due to having been done by others. And for the second indicator, each of the two universities gave a disagreeing answer to the plagiarism indicator, this shows that each university does not consider plagiarism a common thing. And for the third indicator where each of the two universities gave different answers, namely disagreeing and neutral towards the solidarity form indicator, this shows that STIE Sutaatmadja students do not commit academic fraud based on solidarity forms and for Universiti Islam Selangor students based on the answers obtained, namely neutral that students have not been able to determine attitudes towards fraud based on solidarity forms. And for the last indicator, each of the two universities gave answers strongly disagreeing and disagreeing with the indicator that no one was harmed, this shows that each university does view that academic fraud is an act that harms others.

4.3.4 Differences in Student Perceptions of Capability

The hypothesis for the fourth variable, namely ability, is that there are differences in the perceptions of STIE Sutaatmadja and Universiti Islam Selangor students. However, from the results of the t-test that has been carried out, it is found that the results for the fourth variable, namely ability, there is no difference in perception

between STIE Sutaatmadja and Universiti Islam Selangor students. This shows that H0 is accepted and H4 is rejected.

The reason that can explain that there is no difference between STIE Sutaatmadja and Universiti Islam Selangor students is the similarity of perceptions regarding the factors that cause the ability to commit academic fraud. This can be seen from the answers to the questionnaires that have been filled in by STIE Sutaatmadja and Universiti Islam Selangor students where each of the two universities gave answers strongly disagreeing and disagreeing with the indicator of no guilt, this shows that each university student feels guilty if they commit academic fraud. And for the second indicator, each of the two universities gave strongly disagree and agree answers to the indicator of being able to find loopholes, this shows that each university student was unable to find loopholes to commit academic fraud. And for the third indicator where each of the two universities gave answers strongly disagreeing and disagreeing with the indicator of being able to use illegal tools, this shows that STIE Sutaatmadja and Universitas Islam Selangor students are not able to use illegal tools as explained above, this happens because each university has strong supervision when the exam takes place. And for the last indicator, each of the two universities gave answers strongly disagreeing and disagreeing with the indicator of choosing a strategy, each university student could not choose a strategy to commit academic fraud, this could happen because students could not find loopholes to commit academic fraud due to the strong monitoring system when the exam took place.

4.3.5 Differences in Student Perceptions of Arrogance

The hypothesis for the fifth variable, namely arrogance, is that there are differences in perceptions of STIE Sutaatmadja and Universiti Islam Selangor students. However, from the results of the t-test that has been carried out, it is found that the results for the fifth variable, namely arrogance, there is no difference in perception between STIE Sutaatmadja and Universitas Islam Selangor students. This shows that H0 is accepted and H5 is rejected.

The reason that can explain that there is no difference between STIE Sutaatmadja and Universiti Islam Selangor students is the similarity of perceptions regarding the factors that cause arrogance in academic fraud. This can be seen from the answers to the questionnaires that have been filled out by STIE Sutaatmadja and Universiti Islam Selangor students where each of the two universities gave strongly disagree and disagree answers to the indicator of feeling superior, this shows that each university student does not feel that the grades obtained must be higher than other students so that they do not commit academic fraud. And for the second indicator, each of the two universities gave disagree and neutral answers to the indicator of protecting self-esteem, this shows that STIE Sutaatmadja students do not use grades to protect their self-esteem so that grades do not have to be higher than others, and for Universiti Islam Selangor students based on the answers obtained by students, it seems that they have not been able to determine attitudes towards protecting self-esteem. And for the third indicator where each of the two universities gave answers strongly disagreeing and disagreeing with the indicator of being able to use illegal tools, this shows that STIE Sutaatmadja and Universiti Islam Selangor students are not able to use illegal tools as explained above, this happens because each university has strong supervision when the exam takes place.

4.3.6 Differences in Student Perceptions of Collusion

The hypothesis for the sixth variable, namely collusion, is that there are differences in perceptions of STIE Sutaatmadja and Universiti Islam Selangor students. However, from the results of the t-test that has been carried out, it is found that the results for the sixth variable, namely collusion, there is no difference in perceptions between STIE Sutaatmadja and Universitas Islam Selangor students. This shows that H0 is accepted and H6 is rejected.

The reason that can explain that there is no difference between STIE Sutaatmadja and Universiti Islam Selangor students is the similarity of perceptions regarding the factors that cause collusion in academic fraud. This can be seen from the answers to the questionnaires that have been filled out by STIE Sutaatmadja and Universiti Islam Selangor students where each of the two universities gave answers strongly disagreeing and disagreeing with the trust indicator, this shows that each university student does not feel that the value obtained must be higher than other students so as not to cooperate when the exam takes place, because the results of the questionnaire show that each campus has a strong supervisory system. And for the second indicator, each university gave a disagree answer to the indicator of cooperation, this shows that STIE Sutaatmadja students and Universiti Islam Selangor students are strict with their friends, so that if there is a friend who does not cooperate when carrying out group assignments, each student from both universities will not put his name on the assignment results. And for the third indicator where each of the two universities gave disagreeing and neutral answers to the indicator of the use of IT (technology), this shows that STIE Sutaatmadja students do not share answers with friends using electronic media, and for Selangor Islamic University students there is a possibility that students exchange answers using electronic media.

4.3.7 Differences in Student Perceptions of Academic Fraud

The hypothesis for the seventh variable, namely academic fraud, is that there are differences in the perceptions of STIE Sutaatmadja and Universiti Islam Selangor students. However, from the results of the t-test that has been carried out, it is found that the results for the seventh variable, namely academic fraud, there is no difference in perception between STIE Sutaatmadja and Universitas Islam Selangor students. This shows that H0 is accepted and H7 is rejected.

The reason that can explain that there is no difference between STIE Sutaatmadja and Universiti Islam Selangor students is the similarity of perceptions regarding the factors that cause academic fraud. This can be seen from the answers to the questionnaires that have been filled in by students of STIE Sutaatmadja and Universiti Islam Selangor where each of the two universities gave answers strongly disagreeing and disagreeing with the indicators of cheating in exams, this shows that each university's students do not cheat when the exam takes place because the results of the questionnaire show that each campus has a strong supervisory system. And for the second indicator, each of the two universities gave a disagree answer to the plagiarism indicator, this shows that STIE Sutaatmadja students and Universiti Islam Selangor students do not plagiarize when doing lecture assignments. For the third indicator where each of the two universities gave strongly disagree and disagree answers to the outside help indicator, this shows that STIE Sutaatmadja students and Universiti Islam Selangor students do not use third parties or assignment jockeys in carrying out coursework. For the fourth indicator, each of the two universities gave answers strongly disagreeing and

disagreeing with the previous cheating indicator, this shows that each university student did not prepare cheats or copies of answers to make it easier to fill out the exam. For the fifth indicator, each of the two universities gave answers strongly disagreeing and disagreeing with the forgery indicator, this shows that each university student did not commit forgery, namely not submitting lecture assignments that were given his own name but were done by someone else. And for the last indicator, each of the two universities gave answers strongly disagreeing and disagreeing with the indicator of lying about academic assignments, this shows that each university student did not lie to the lecturer about coursework.

Contains the results of research findings where the results and discussion are not separated. It is expected that in this discussion the author examines the results of his findings and is cross-referenced with theoretical studies and empirical studies. written systematically, critically analyzed, and informative. The use of tables, figures, etc. is only as support that clarifies the discussion and is limited only to truly substantial support, for example tables of statistical test results, pictures of model test results, etc. The discussion of results is argumentative regarding the relevance of the results, theory, previous research and empirical facts found, and shows the novelty of the findings. The use of tables is strongly recommended not to be too long, and if it is necessary to include a long table, it can be included in the appendix. The use of sub-chapters in this discussion is expected to be in accordance with the research objectives.

5. Conclusion

There are differences in perceptions for the pressure variable in STIE Sutaatmadja and Universiti Islam Selangor students. There is no difference in perception for the opportunity, rationalization, capability, arrogant, collusion, and there are no differences in perceptions for academic cheating variables in STIE Sutaatmadja and Universiti Islam Selangor students.

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