THE EFFECT OF PRESSURE, OPPORTUNITY, AND RATIONALIZATION ON ACADEMIC FRAUD IN STUDENTS OF THE FACULTY OF ECONOMICS

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ABSTRACT

This study aims to determine the effect of pressure, opportunity, and rationalization on academic fraud on students of the Faculty of Economics, Universitas Negeri Jakarta, Class of 2019. This quantitative research uses survey method and using multiple regression analysis. In this study, 110 students were taken by purposive sampling method. The results of this study indicate: (1) The pressure variable has a positive and significant effect on academic fraud in students of the Faculty of Economics, Universitas Negeri Jakarta, Class of 2019. (2) The opportunity variable has a positive and significant effect on academic fraud in students of the Faculty of Economics, Universitas Negeri Jakarta, Class of 2019. (3) The rationalization variable has a positive and significant effect on academic fraud in students of the Faculty of Economics, Universitas Negeri Jakarta. (4) Pressure, opportunity, and rationalization variables have a positive and significant effect on academic fraud in students of the Faculty of Economics, Universitas Negeri Jakarta, Class of 2019.
Keyword: Pressure, Opportunity, Rationalization, Fraud Triangle, Academic Fraud

ABSTRAK

Penelitian ini bertujuan untuk menentukan pengaruh pressure, opportunity, dan rationalization terhadap kecurangan akademik pada mahasiswa Fakultas Ekonomi Universitas Negeri Jakarta Angkatan 2019. Penelitian kuantitatif ini menggunakan metode survei dan teknik analisis regresi berganda. Dalam penelitian ini, 110 siswa diambil dengan metode purposive sampling. Hasil penelitian ini menunjukkan: (1) Variabel pressure berpengaruh positif dan signifikan terhadap kecurangan akademik pada mahasiswa Fakultas Ekonomi Universitas Negeri Jakarta Angkatan 2019. (2) Variabel opportunity berpengaruh positif dan signifikan terhadap kecurangan akademik pada mahasiswa Fakultas Ekonomi Universitas Negeri Jakarta Angkatan 2019. (3) Variabel rationalization berpengaruh positif dan signifikan terhadap kecurangan akademik pada mahasiswa Fakultas Ekonomi Universitas Negeri Jakarta. (4) Variabel pressure, opportunity, dan rationalization berpengaruh positif dan signifikan terhadap kecurangan akademik pada mahasiswa Fakultas Ekonomi Universitas Negeri Jakarta Angkatan 2019.
Kata Kunci: Pressure, Opportunity, Rationalization, Fraud Triangle, Kecurangan Akademik

INTRODUCTION

Education assumes an indispensable role in underpinning a nation's progress and endurance into the future since it functions as an instrument for augmenting the quality of its

human capital (Maisyaroh et al., 2021). Among the institutions aimed at refining human potential is higher education, where universities strive to cultivate skilled, ethical, and principled professionals, fostering excellence in both knowledge and character. Education is defined by Law Number 20 of 2003 on the National Education System as a deliberate and organized effort to create a space for learning and development, encouraging students to actively unfold their capacities, including religious and spiritual strength, self-discipline, intelligence, noble character, and essential skills necessary for individual, societal, national, and state welfare. This definition clearly shows that the intended results of education include more than just academic grades and exam scores; they also include the desire to cultivate characteristics such as noble character and accountability.

Students are expected to grow into a generation capable of constructively altering their country if their educational journey follows set ideals Adha et al. (2022). However, the reality is that the genuine aim of education can become hampered when the emphasis is only on achieving high grades (Haikal et al., 2020). As a result, many students are compelled to participate in academic dishonesty to attain favourable results. Reporting from kumparan.com (2020), academic fraud behaviour often occurs among students to college students starting with cheating as if it is a culture that always exists in almost every school or college in Indonesia. This habit, which is considered trivial and then ignored, will have a bad impact on the students themselves, even though the important value of the educational process at school or in college is not from the numbers, but from the learning process itself.

Based on the news exposure, academic fraud behaviour in students is a very important problem because it affects the process of implementing education. There are many factors and conditions that influence academic cheating behaviour in students, but at different levels. According to Purnamasari (2013), factors that influence academic fraud behaviour in students include self-efficacy and moral development. In addition, Artani and Wetra (2017) suggest that students' academic fraud behaviour can be influenced by pressure, opportunity, rationalization, and capability.

The researcher surveyed 30 students from the Faculty of Economics, Universitas Negeri Jakarta, Class of 2019, to determine the characteristics that influence student academic fraud behaviour. The goal of the study was to ascertain how much various factors influenced academic fraud behaviour. The research findings are listed below:

Table 1. Research Results on Factors Influencing Academic Fraud

No.	Factors	Percentage	
		Yes	No
1	Self-efficacy	47%	53%
2	*Pressure*	70%	30%
3	*Opportunity*	77%	23%
4	*Rationalization*	83%	17%
5	Capability	47%	53%
6	Moral Development	53%	47%

Source: Data processed by researchers

According to the findings above, the following variables have an impact on academic fraud behaviour among students: in the following percentages: self-efficacy (47%), pressure (70%), opportunity (77%), rationalization (83%), capability (47%), and moral development (53%). Based on these data, it is obvious that pressure, opportunity, and rationalization all have a substantial impact on student academic fraud. This study aims to determine the effect of pressure, opportunity, and rationalization on academic fraud on students of the Faculty of Economics, Universitas Negeri Jakarta, Class of 2019. As a result, the following hypothesis was developed by the researchers for this study:
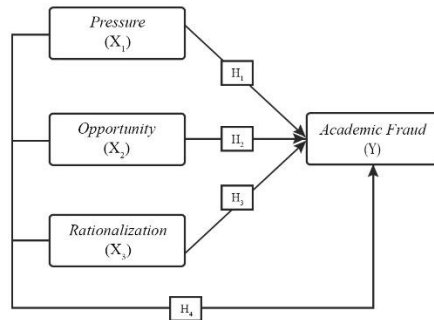
Figure 1. Research Hypothesis
Source: Data processed by researchers

LITERATURE REVIEW
Academic Fraud

Academic fraud is dishonest behaviour or actions that are carried out intentionally to gain academic success. According to Alviani et al. (2019), Academic fraud refers to numerous sorts of dishonest behaviour that benefit students, such as cheating, plagiarism, theft, and fabricating anything relevant, whether purposefully or unintentionally, for various objectives and causes. Furthermore, according to Nurkhin & Fachrurozie (2018), Academic fraud encompasses a wide range of dishonest behaviours that students are compelled to engage in in order to receive a decent mark. These activities are both implicit and blatant policy infractions.

Oktarina (2021) explains that academic fraud is dishonest conduct that is done to deceive others while also benefiting the perpetrator personally. Academic fraud includes fraudulent actions such as cheating, forgery, duplication of assignments, cooperation, and plagiarism. Accordingly, Anindya et al. (2023) categorized academic fraud into a number of categories, including cheating, plagiarism, information abuse and fabrication, and knowingly assisting others in breaking the rules and codes of academic integrity. Based on some of the expert's statements above, the researcher synthesises that academic fraud is dishonest behaviour or action that is done intentionally to gain academic success.

Fraud Triangle

According to research, the "fraud triangle" a set of three crucial factors determines why people commit fraud. (1) Pressure, which can be either financial or non-financial or internal, is a factor that drives someone to engage in dishonest behaviour. (2) Opportunity, which is a circumstance in which fraud is committed by persons as a result of flaws in circumstances and conditions, enabling them to do so undetected. And they employ their abilities to do so. The degree of fraud increases with the degree of system vulnerability. (3) Rationalization is the process through which people consider committing fraud or attempting to defend their actions before doing so.

According to Padmayanti et al. (2017), pressure is a strong need a student has inside of them to accomplish specific goals because of all the demands or chores that need to be completed. In accordance with this, Murdiansyah et al. (2017) propose that pressure is a motivator that comes from both inside and outside of an individual when they feel as though they are in a position where they must conduct fraud. The research of Arifah et al. (2018), the chance of academic misconduct increases with increasing pressure. Various factors, both related to finances and unrelated, can exert pressure on an individual, including their lifestyle, financial obligations, and other aspects. Other non-financial variables that can increase the pressure include status, undesirable habits, business obstacles, feelings of isolation, and hatred. Indeed, additional pressure arises from the influence of one's family, close friends, and peers within their social circle. Based on several opinions of the experts above, the researcher

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synthesises that pressure is an insistence or encouragement, from within or from the environment, that forces someone to engage in academic fraud.

In the opinion of Apriani et al. (2017), an opportunity is a circumstance that permits someone to conduct fraud; the offender views the circumstance as safe to cheat on the premise that their fraudulent acts won't be discovered. When there is lax control and inadequate processes, there is an opportunity for academic fraud. Motifasari et al. (2019) explain that the more opportunity that is obtained, the greater the possibility of academic fraud behaviour. The opportunity usually arises because of a poor system. The opportunity will also arise when control is weak so that someone will commit fraud if there is an opportunity. Furthermore, Ridhayana et al. (2018) state that opportunity is a condition where someone feels they have a combination of situations and conditions that allow them to engage in undetected fraud.. This opportunity is divided into three indicators, namely the weakness of the system for the purpose of preventing and detecting fraud, failure to discipline fraudsters, and lack of inspection. Based on several opinions of the experts above, the researchers synthesise that opportunity is a situation, either intentional or unintentional, that enables a person to engage in academic fraud.

Nurkhin and Fachrurozie (2018) explain that rationalization is a strong reason owned by the student to justify the committed act of academic fraud. According to Alviani et al. (2019), rationalization is the search for justification before, not after, committing a crime. In academic fraud, rationalization is the process of rationalizing one's behaviour by giving a convincing or socially acceptable rationale to replace the true reason. In the opinion of Apriani et al. (2017), the rationalization in the context of academic fraud is a personal assumption that exists in students, in which students believe that academic fraud is not a wrong conduct, but has become a habit for all students. Following some of the experts' statements above, the researchers synthesize that rationalization is a process of self-justification or strong reasons possessed by students to justify academic fraud behaviour.

METHOD

The quantitative research method was employed in this study, with data collected using surveys. This study's population consisted of students from the Faculty of Economics, Universitas Negeri Jakarta, Class of 2019, who had engaged in academic fraud. The sample used in this study was 110 students of the Faculty of Economics, Universitas Negeri Jakarta, utilizing a technique of purposive sampling. The measurement scale used in this study is a Likert scale but eliminates neutral tendency so that respondents can fill it in according to what is more felt and experienced in themselves. This study will explain how the independent variables, pressure, opportunity, and rationalization, effect the dependent variable, academic fraud. The selection of these variables is based on the validity test and reliability test. Validity and reliability tests are used to measure whether a questionnaire is valid or not and a variable can be said to be reliable if it gives the same results even though it is measured many times.

Table 2. Results of the Validity Test of the Pressure Variable Instrument

No.	Rxy value (r-count)	r-table value	Description	Status
1	0,57	0,36	r-count > r-table	VALID
2	0,58	0,36	r-count > r-table	VALID
3	0,57	0,36	r-count > r-table	VALID
4	0,63	0,36	r-count > r-table	VALID
5	0,29	0,36	r-count < r-table	INVALID
6	0,51	0,36	r-count > r-table	VALID
7	0,64	0,36	r-count > r-table	VALID
8	0,52	0,36	r-count > r-table	VALID
9	0,49	0,36	r-count > r-table	VALID
10	0,35	0,36	r-count < r-table	INVALID
11	0,50	0,36	r-count > r-table	VALID

Source: Data processed by researchers

Table 3. Reliability Test of Pressure Variable

Reliability Statistic	
Cronbach's Alpha	N of Items
.732	9

Source: Data processed by researchers

The validity test results show that 9 statements are valid and 2 are invalid, while the Cronbach's Alpha value is 0.732 based on the reliability test findings, this indicates that the reliability coefficient is in the high category. The indicators used in the pressure variable are financial pressure, bad habits, and external party pressure.

Table 4. Results of the Validity Test of the Opportunity Variable Instrument

No.	Rxy value (r-count)	r-table value	Description	Status
1	0,76	0,36	r-count > r-table	VALID
2	0,69	0,36	r-count > r-table	VALID
3	0,84	0,36	r-count > r-table	VALID
4	0,78	0,36	r-count > r-table	VALID
5	0,76	0,36	r-count > r-table	VALID
6	0,75	0,36	r-count > r-table	VALID

Source: Data processed by researchers

Table 5. Reliability Test of Opportunity Variable

Reliability Statistic	
Cronbach's Alpha	N of Items
.857	6

Source: Data processed by researchers

The validity test results show that 6 statements are valid, while the Cronbach's Alpha value is 0.857 based on the reliability test findings., this shows that the reliability coefficient is in the high category. The indicators used in the opportunity variable are weak supervision and a poor system.

Table 6. Results of the Validity Test of the Rationalization Variable Instrument

No.	Rxy value (r-count)	r-table value	Description	Status
1	0,57	0,36	r-count > r-table	VALID
2	0,53	0,36	r-count > r-table	VALID
3	0,56	0,36	r-count > r-table	VALID
4	0,32	0,36	r-count < r-table	INVALID
5	0,53	0,36	r-count > r-table	VALID
6	0,51	0,36	r-count > r-table	VALID
7	0,80	0,36	r-count > r-table	VALID
8	0,73	0,36	r-count > r-table	VALID
9	0,86	0,36	r-count > r-table	VALID
10	0,52	0,36	r-count > r-table	VALID

Source: Data processed by researchers

Table 7. Reliability Test of Rationalization Variable

Reliability Statistic	
Cronbach's Alpha	N of Items
.793	9

Source: Data processed by researchers

The validity test results show that 9 statements are valid and 1 are invalid, while the Cronbach's Alpha value is 0.793 based on the reliability test findings., this shows that the reliability coefficient is included in the high category. The indicators used in the rationalization variable are considering cheating not wrong, considering the punishment is not severe, and considering that almost all student cheat.

Table 8. Results of the Validity Test of the Academic Fraud Variable Instrument

No.	Rxy value (r-count)	r-table value	Description	Status
1	0,69	0,36	r-count > r-table	VALID
2	0,16	0,36	r-count < r-table	INVALID
3	0,57	0,36	r-count > r-table	VALID
4	0,24	0,36	r-count < r-table	INVALID
5	0,55	0,36	r-count > r-table	VALID
6	0,80	0,36	r-count > r-table	VALID
7	0,53	0,36	r-count > r-table	VALID
8	0,30	0,36	r-count > r-table	VALID
9	0,54	0,36	r-count < r-table	INVALID
10	0,62	0,36	r-count > r-table	VALID

Source: Data processed by researchers

Table 9. Reliability Test of Academic Fraud Variable

Reliability Statistic	
Cronbach's Alpha	N of Items
.758	7

Source: Data processed by researchers

The validity test results show that 7 statements are valid and 3 are invalid, while the Cronbach's Alpha value is 0.758 based on the reliability test findings, indicating that the reliability coefficient is in the high category. Indicators used in academic fraud variables are cheating, plagiarism, and data falsification. This research was analysed using multiple regression analysis using SPSS 26.0.

RESULT AND DISCUSSION
Normality Test Results

The Kolmogorov-Smirnov test with a significance level of 5% and Normal Probability Plot analysis were employed in this research for normality testing.

Table 10. Kolmogorov-Smirnov Normality Test Results

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		110
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	2.42890044
Most Extreme Differences	Absolute	.079
	Positive	.056
	Negative	-.079
Test Statistic		.079
Asymp. Sig. (2-tailed)		.087[c]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.

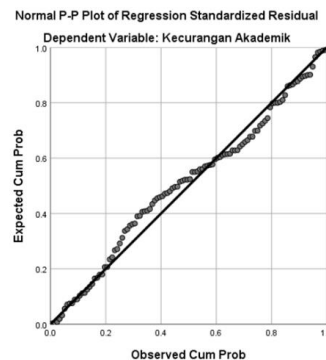Source: Data processed by researchers

Figure 2. Output Normal Probability Plot
Source: Data processed by researchers

Based on the preceding computation of the Kolmogorov-Smirnov normality test, the significance value is 0.087, which is greater than 0.05, indicating that the data is normally distributed. The Normal Probability Plot image above indicates that the data spreads around the diagonal line and follows its direction, implying that the data is normally distributed and that the following analysis test can be performed.

Linearity Test Results

The linearity test seeks to examine whether a linear relationship exists between the independent variables of pressure (X1), opportunity (X2), and rationalization (X3) on the dependent variable of academic fraud (Y).

Table 11. Linearity X1, Y Test Results

ANOVA Tabel			Sum of Squares	df	Mean Square	F	Sig.
Academic Fraud * Pressure	Between Groups	(Combined)	350.079	17	20.593	2.078	.014
		Linearity	122.966	1	122.966	12.407	.001
		Deviation from Linearity	227.112	16	14.195	1.432	.144
	Within Groups		911.785	92	9.911		
	Total		1261.864	109			

Source: Data processed by researchers

According to Table 11, where the Linearity value is 0.001 < 0.05 and the Deviation from Linearity value is 0.144 > 0.05, the variables of pressure and academic fraud have a linear connection.

Table 12. Linearity X2, Y Test Results

ANOVA Tabel			Sum of Squares	df	Mean Square	F	Sig.
Academic Fraud * Opportunity	Between Groups	(Combined)	584.044	17	34.356	4.663	.000
		Linearity	384.716	1	384.716	52.217	.000
		Deviation from Linearity	199.329	16	12.458	1.691	.062
	Within Groups		677.819	92	7.368		
	Total		1261.864	109			

Source: Data processed by researchers

According to Table 12, where the Linearity value is 0.000 < 0.05 and the Deviation from Linearity value is 0.062 > 0.05, the opportunity variable and academic fraud have a linear connection.

Table 13. Linearity X3, Y Test Results

ANOVA Tabel			Sum of Squares	Df	Mean Square	F	Sig.
Academic Fraud * Rationalization	Between Groups	(Combined)	660.767	19	34.777	5.207	.000
		Linearity	544.689	1	544.689	81.554	.000
		Deviation from Linearity	116.078	18	6.449	.966	.505
	Within Groups		601.097	90	6.679		
	Total		1261.864	109			

Source: Data processed by researchers

According to table 13, where the Linearity value is 0.000 < 0.05 and the Deviation from Linearity value is 0.505 > 0.05, the rationalization variable and academic fraud have a linear connection.

Multicollinearity Test Results

The multicollinearity test is used to determine whether two or more variables in the regression model have a perfect connection. A decent regression model does not have any issues with multicollinearity.

Table 14. Multicollinearity Test Results

				Standardized				
		Unstandardized Coefficients		Coefficients			Collinearity Statistics	
Model		B	Std. Error	Beta	T	Sig.	Tolerance	VIF
1	(Constant)	.760	2.113		.359	.720		
	Pressure	.168	.070	.171	2.392	.018	.946	1.057
	Opportunity	.233	.090	.230	2.572	.012	.601	1.665
	Rationalization	.413	.080	.472	5.182	.000	.579	1.726

a. Dependent Variable: Academic Fraud

Source: Data processed by researchers

According to table 14, the pressure variable has a Tolerance of 0.946 > 0.05 and a VIF of 1.057 < 10, the opportunity variable has a Tolerance of 0.601 > 0.05 and a VIF of 1.665 < 10, and the rationalization variable has a Tolerance of 0.579 > 0.05 and a VIF of 1.726 < 10. As a result, there are no multicollinearity symptoms in this study's regression model. As a result, the regression model passed the classic multicollinearity assumption test.

Heteroscedasticity Test Results

The heteroscedasticity test identifies a situation in which the variance of the residues in the regression model is unequal. A good regression model must not have a problem with heteroscedasticity. The Spearman's rho and ScatterPlot tests can be used to determine heteroscedasticity.

Table 15. Spearman's rho Heteroscedasticity Test Results

			Unstandardized Residual	Pressure	Opportunity	Rationalization
Spearman's rho	Unstandardized Residual	Correlation Coefficient	1.000	-.035	-.013	-.025
		Sig. (2-tailed)	.	.715	.893	.796
		N	110	110	110	110
	Pressure	Correlation Coefficient	-.035	1.000	.177	.145
		Sig. (2-tailed)	.715	.	.065	.130
		N	110	110	110	110
	Opportunity	Correlation Coefficient	-.013	.177	1.000	.594**
		Sig. (2-tailed)	.893	.065	.	.000
		N	110	110	110	110
	Rationalization	Correlation Coefficient	-.025	.145	.594**	1.000
		Sig. (2-tailed)	.796	.130	.000	.
		N	110	110	110	110

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

Source: Data processed by researchers

The significance value of pressure is 0.715 > 0.05, the significance value of opportunity is 0.893 > 0.05, and the significance value of rationalization is 0.796 > 0.05, as shown in Table 15. As a result, it is possible to conclude that there is no heteroscedasticity in the regression model in this study. Figure 3 shows that the points spread in an erratic pattern, namely above and below zero on the Y axis. As a result, it is possible to conclude that there is no heteroscedasticity in the regression model in this study.
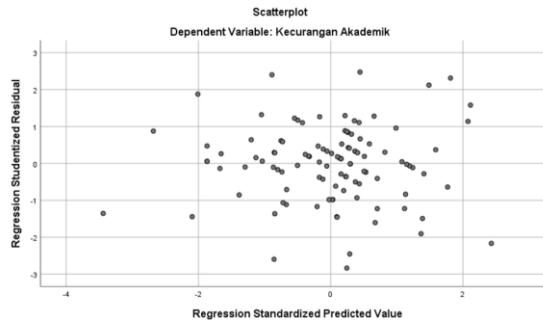
Figure 3. Scatterplot Heteroscedasticity Test Results
Source: Data processed by researchers

Multiple Regression Test Results

Multiple regression tests are used to predict the value of the dependent variable based on whether the value of the independent variable rises or falls, as well as whether each independent variable is positively or negatively related, as well as the direction of the relationship between the independent variable and the dependent variable. Based on Table 16, the multiple regression equation obtained is $Y = 0.760 + 0.168X_1 + 0.233X_2 + 0.413X_3$

Table 16. Multiple Regression Test Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	.760	2.113		.359	.720
	Pressure	.168	.070	.171	2.392	.018
	Opportunity	.233	.090	.230	2.572	.012
	Rationalization	.413	.080	.472	5.182	.000
a. Dependent Variable: Academic Fraud						

Source: Data processed by researchers

F Test Results

The F test is used to see if the independent factors have a significant effect on the dependent variable at the same time. Because the F-count value is 34.001 > F-table value of 2.69, it can be argued that pressure, opportunity, and rationalization have a joint (simultaneous) effect on academic fraud based on the F-test in table 17.

Table 17. F Test Results

ANOVA[a]

Model		Sum of *Squares*	df	Mean *Square*	F	Sig.
1	Regression	618.812	3	206.271	34.001	.000[b]
	Residual	643.052	106	6.067		
	Total	1261.864	109			
a. Dependent Variable: Academic Fraud						
b. Predictors: (Constant), *Rationalization*, *Pressure*, *Opportunity*						

Source: Data processed by researchers

t Test Result

The t test is used to assess whether or not the independent variables have a partial (alone) influence on the dependent variable.

Table 18. t Test Result

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	.760	2.113		.359	.720
	Pressure	.168	.070	.171	2.392	.018
	Opportunity	.233	.090	.230	2.572	.012
	Rationalization	.413	.080	.472	5.182	.000
a. Dependent Variable: Academic Fraud						

Source: Data processed by researchers

According to table 18, the pressure variable has a t-count value of 2.392 > t-table value of 1.98260, implying that it has a positive and significant effect on academic fraud. Furthermore, the t-count value for the opportunity variable is 2.572, which is greater than the t-table value of 1.98260, indicating that the opportunity variable has a positive and substantial effect on academic fraud. The t-count value for the rationalization variable is 5.182, which is greater than the t-table value of 1.98260, indicating that the rationalization variable has a positive and substantial effect on academic fraud.

Coefficient of Determination Test Results

In multiple regression, the coefficient of determination is used to calculate the percentage of the effect of the independent variable on the dependent variable at the same time. The R Square (R2) value is 0.490, indicating that the percentage contribution of the pressure, opportunity, and rationalization variables to explaining academic fraud is 49%, with the remaining 51% influenced by additional variables not investigated.

Table 19. Coefficient of Determination Test Results

Model Summary[b]				
Model	R	R *Square*	Adjusted R *Square*	Std. Error of the Estimate
1	.700[a]	.490	.476	2.463
a. Predictors: (Constant), *Rationalization*, *Pressure*, *Opportunity*				
b. Dependent Variable: Academic Fraud				

Source: Data processed by researchers

Discussion
The effect of pressure on academic fraud

Analysis of the hypothesis test calculations shows that the t-value is 2.392, exceeding the t-table value of 1.98260, which leads to the rejection of the Ho hypothesis. This finding indicates a positive and significant effect between pressure and academic fraud. In other words, the higher the level of pressure experienced by students, the higher the possibility of them committing academic fraud. Conversely, if the pressure obtained by students is lower, the lower it will be to commit academic fraud. Related to this, there are several studies that have similar research results such as Murdiansyah et al. (2017), Wandayu et al. (2019), and Fadersair & Subagyo, (2019) which explain that pressure has a positive effect on academic fraud.

The effect of opportunity on academic fraud

According to the findings of the hypothesis test calculation analysis, the t-count value is 2.572 > t-table 1.98260, indicating that the Ho hypothesis is rejected. This demonstrates that chance has a favourable and large impact on academic fraud. This suggests that the more opportunities pupils have, the more likely they are to contribute to academic fraud. Conversely, if an opportunity obtained by students is lower, the lower it will be to commit academic fraud. Related to this, there are several studies that have similar research results such as Wandayu et al. (2019), Alviani et al. (2019) and Indrawati et al. (2017) which explain that opportunity has a significant effect on academic fraud.

The effect of rationalization on academic fraud

According to the findings of the hypothesis test calculation analysis, the t-count value is 5.182 > t-table 1.98260, indicating that the Ho hypothesis is rejected. This demonstrates that rationalization has a favourable and strong influence on academic fraud. This suggests that the higher the level of rationalization achieved by students, the more likely they are to commit. Conversely, if the rationalization obtained by students is lower, the lower it will be to commit academic fraud. Related to this, there are several studies that have similar research results such

as Andriyana (2019), Murdiansyah et al. (2017), and Alviani et al. (2019) which show that rationalization has a positive effect on academic fraud.

The effect of pressure, opportunity, and rationalization on academic fraud

Based on the hypothesis test analysis results, where the F-count value is 34.001 > F-table 2.69, it can be concluded that pressure, opportunity, and rationalization all have a major effect on academic fraud at the same time. This suggests that the more pressure, opportunity, and rationalization the students possess, the more likely they are to commit academic fraud. Related to this, there are several studies that have similar research results such as Saidina et al. (2017), Choo & Tan (2015), Widianingsih (2013), and Alviani et al. (2019) which show that pressure, opportunity, and rationalization to commit fraud affect academic fraud.

CONCLUSION AND RECOMMENDATION

The results of this study indicate: (1) The pressure variable has a positive and significant effect on academic fraud in students of the Faculty of Economics, Universitas Negeri Jakarta, Class of 2019. (2) The opportunity variable has a positive and significant effect on academic fraud in students of the Faculty of Economics, Universitas Negeri Jakarta, Class of 2019. (3) The rationalization variable has a positive and significant effect on academic fraud in students of the Faculty of Economics, Universitas Negeri Jakarta. (4) Pressure, opportunity, and rationalization variables have a positive and significant effect on academic fraud in students of the Faculty of Economics, Universitas Negeri Jakarta, Class of 2019.

Recommendations for researchers who want to conduct research on similar topics, it is recommended that the findings of this study and earlier studies be improved by including or employing other factors that are connected to the variables investigated. This also includes using different research approaches and analytical techniques, and can expand the scope of research by using a wider population and sample.

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