

ABSTRACT

This study aims to examine the influence of the fraud pentagon on the academic dishonesty behavior of accounting students. The population of this research comprises active accounting students from both private and public universities in Indonesia, across undergraduate (S1), master's (S2), and doctoral (S3) levels. The research employed an online questionnaire distributed via Google Forms. The sampling technique used was convenience sampling, selecting respondents based on their availability and ease of access. Questionnaire distribution resulted in successful data collection from 210 respondents. Data analysis was conducted using IBM SPSS software version 26, utilizing multiple linear regression methods. The study included validity tests, reliability tests, normality tests, multicollinearity tests, heteroscedasticity tests, descriptive statistics, F-test, t-test, R² test, and multiple regression analysis. This study is designed to encourage accounting students to develop a strong character rooted in integrity and to avoid academic dishonesty during their studies, so that in the future they may become exemplary professionals in various fields, including as accountants.

The results of the study indicate that four elements of the fraud pentagon—pressure, opportunity, rationalization, and arrogance—have a positive influence on academic dishonesty among accounting students. In contrast, capability does not have a positive influence on academic dishonesty among accounting students.

Keywords: Pressure, Opportunity, Rationalization, Capability, Arrogance, Academic Fraud, Accounting Students