Impact of IT Misuse and Hexagon Fraud Model on Accounting Students Academic Fraud Perception

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ABSTRACT

This research aims to determine the effect of misuse of information technology (ChatGPT) and the fraud hexagon model on students' perceptions of academic fraud. This research is a type of quantitative research. The sample in this research was 105 respondents from Bachelor of Applied Accounting students, Vocational Faculty, Yogyakarta State University. Sampling used purposive sampling technique. Primary data was obtained by distributing questionnaires in the form of Google Forms. Data were processed using SPSS version 29 software and analyzed using the multiple regression method. The results of the research show that: 1) there is an influence of misuse of information technology (ChatGPT) on students' perceptions of academic cheating, 2) there is an influence of pressure on students' perceptions of academic cheating, 3) there is an influence of opportunity on students' perceptions of academic cheating, 4) there is no influence of rationalization on students' perceptions of academic cheating, 5) there is an influence of ability on students' perceptions of academic cheating, 6) there is no influence of arrogance on students' perceptions of academic cheating, 7) there is an influence of collusion on students' perceptions of academic cheating.

Keywords: Perceptions of Academic Fraud, Fraud Hexagon, ChatGPT

INTRODUCTION

In Indonesia, the education scheme is designed to emphasize character education as the starting point for building the character of students through improving the quality of human resources. An interesting phenomenon occurs in universities and is a big threat to education, namely that there are many fraudulent practices in the educational environment or what is usually called academic fraud (Santoso & Adam, 2014). Forms of academic cheating include cheating, plagiarism, leaving attendance signatures, asking, looking and telling other people the answers during exams or quizzes (Sagoro, 2013). One of the purposes of academic cheating is to achieve individual success in obtaining a high Cumulative Assessment Index (GPA). If students experience difficulties in obtaining a high GPA and do not have sufficient ability to obtain high grades, they are motivated to use various methods including cheating (Fauzan & Novianti, 2021).

Cheating in the educational environment becomes an increasing problem when learning is carried out using hybrid methods (Asma & Biduri, 2023). Fraud is increasingly occurring with the implementation of a hybrid lecture system such as that carried out at Yogyakarta State University, especially in the Bachelor of Applied Accounting study program at the Vocational Faculty. The Bachelor of Applied Accounting study program applies a hybrid learning lecture method, namely a combination of off-line or face-to-face and online lectures, which has the potential for cheating when students are working on exam questions or assignments. Students tend to be able to carry out conditions because lectures are carried out in a take-home manner which is carried out in their respective homes so that lecturers cannot see the work process directly. This assignment mechanism makes it difficult for lecturers to assess student work, lecturers accept work results without knowing whether the work process was carried out according to the provisions. The weakness of the hybrid learning process is that students use it to carry out situations, for example by accounting students.

In accounting learning there are theories and practices that require a lot of calculations, this causes students to find it difficult, giving rise to opportunities for academic fraud (Sagoro, 2013). As prospective accountants, accounting students must develop an honest character in studying because they are prospective accountants who will later work in the accounting field. When accounting students commit a form of academic cheating, it is possible that the perpetrator of the fraud will also commit a form of fraud when working as an accountant in a company. Meanwhile, to become an accountant, they must meet the applicable ethical standards (Melasari, 2019). The Indonesian Accountants Association (2016) in its code of ethics for professional accountants states that ethics is the most important element that forms the basis of an accountant when carrying out professional activities. The accounting profession has a great responsibility to act and behave in the public interest.

As information technology develops, academic cheating by utilizing information technology is no longer taboo in the academic environment. One of the developments in information technology is Artificial Intelligence (AI) or what is known as artificial intelligence technology. Many accounting students use a form of Artificial Intelligence (AI) in the form of ChatGPT to complete their assignments such as summaries, essays, articles and theses (Hidayanti & Azmiyanti, 2023). The ChatGPT process itself runs like a conversation between two people with one another to answer the questions asked (Saputra & Hidayati, 2023). Students can ask questions about what information they want to get in ChatGPT, then students can copy the answers from ChatGPT directly into their work without modification and without including source quotations so that students only spend a little effort in doing assignments or exams.

It is not recommended to use ChatGPT in the academic realm if it is not used wisely. This increases anxiety about plagiarism in the world of education and has the potential to eliminate attitudes of humanism and has the potential to turn off students' critical powers (Saputra & Hidayati, 2023). Research by Iqbal, et al. (2022) shows that potential risks such as cheating and plagiarism are a major concern so that academic units, both lecturers and students, need more information and learning regarding the proper use of ChatGPT. Other research from Saputra & Hidayati (2023) shows that several academics and postgraduate lecturers at private universities in Yogyakarta City are skeptical about the use of ChatGPT. This is of particular concern to academics and lecturers regarding the use of ChatGPT in the academic realm.

Based on a survey conducted by researchers on February 21 2024 with respondents from active students of the Bachelor of Applied Accounting, Faculty of Vocational Studies, UNY class of 2020, 2021, 2022 and 2023. Of the 50 students who filled out the questionnaire, it showed that 84% or to be precise 42 students of the Bachelor of Applied Accounting answered that they had never committing a form of academic fraud, whether in the form of cheating or

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plagiarism when doing assignments or exams. As many as 86% of them or to be precise 43 students out of 50 students agreed that one of the reasons someone commits a form of cheating is to get a high GPA. 62% or around 31 students out of 50 students answered that they had used AI in the form of ChatGPT to support lectures and 64% or to be precise 32 students, they agreed that the use of ChatGPT in doing assignments and exams was a form of cheating in the form of plagiarism. Apart from that, the research results showed that 48% or to be precise 24 students answered that they were not aware of the existence of UNY Chancellor's Regulation Number 1 of 2019 regarding sanctions and types of academic violations.

The phenomenon of cheating that occurs in the world of education is not a new problem, so the role of universities is very important in producing an intellectual generation that can be relied on both in terms of knowledge and ethics to prepare students to enter the world of work. Efforts made by Yogyakarta State University (UNY) to prevent the practice of academic fraud are through UNY Chancellor's Regulations regarding sanctions and types of academic violations. Several academic fraud phenomena are the background for the author's research topic, namely the influence of misuse of information technology in the form of ChatGPT and the fraud hexagon model, specifically the factors of pressure, opportunity, rationalization, ability, arrogance, and collusion on the perception of academic fraud. The research subjects were respondents from students from the Bachelor of Applied Accounting study program, Faculty of Vocational Studies, Yogyakarta State University class of 2020 and 2021 who had received learning from the Accounting Professional Ethics & Career Guidance and Auditing courses.

Basically, students commit academic fraud with certain goals and reasons, whether done intentionally or unintentionally (Irawan, 2017). Students are indicated to have committed a form of academic fraud when they violate applicable academic ethics, for example cheating, quoting without citing the source, etc. (Irawan, 2017). Students commit forms of cheating in the educational process with specific aims and objectives. According to Wijayanti (2018), cheating in the academic realm is a form of student dishonesty behavior carried out consciously and deliberately with the aim of achieving success in the form of the best grades.

Several phenomena of academic cheating are the background for the author to raise this research topic. This research was conducted to determine the effect of misuse of information technology (ChatGPT) and the fraud hexagon model, namely pressure, opportunity, rationalization, ability, arrogance and collusion on students' perceptions of academic fraud.

LITERATURE REVIEW
The Effect of Misuse of Information Technology (ChatGPT) on Perceptions of Academic Cheating

ChatGPT (Generative Pre-Trained Transformer) is an Artificial Intelligence (AI) based bot that operates using artificial intelligence to interact naturally/realistically with its users (Iqbal, et al., 2022). The perception of misuse of information technology in the form of ChatGPT in the academic realm is a form of deviation by students regarding the use of AI. Students are supported by the development of information technology, but in practice many students use it unwisely and actually encourage them to commit fraud.

The impact of misuse of information technology (ChatGPT) in the academic realm, such as research by Saputra & Hidayati (2023) which shows that lecturers or academics are skeptical about using ChatGPT. This is considered capable of eliminating humanism, capable of giving rise to plagiarism due to unclear sources, and has the potential to turn off critical power. Apart from that, research by Luthfiyyah, et al., (2024) shows that there are negative perceptions regarding the misuse of information technology (ChatGPT), including because it can reduce

critical thinking power, reduce writing skills, create passive learning, and the emergence of bias in the truth of something. knowledge.

This means that students who have a tendency to misuse information technology (ChatGPT) have a big opportunity to commit academic cheating because of the lecturer's skepticism regarding the results of student work that are not the result of their own thinking, but instead use the help of answers from ChatGPT to cheat. Apart from that, this research is based on the theory of planned behavior by Ajzen (1991). Researchers argue that students tend to use information technology positively or negatively, students tend to use information technology because of the influence of their social environment, and students tend to use information technology influenced by their own beliefs. Based on this description, the following hypothesis can be formulated:

H1: Misuse of information technology (ChatGPT) influences perceptions of academic cheating.

The Effect of Pressure on Perceptions of Academic Cheating

Vousinas (2019) suggests that the fraud hexagon theory is a form of SCORE Models which stands for Stimulus, Capability, Collusion, Opportunity, Rationalization, and Ego. The SCORE Models were adapted into six parts which are factors in students committing fraudulent acts. Adaptations of this model include pressure, opportunity, rationalization, ability, arrogance, and collusion. Juliardi, et al. (2021) stated that pressure is a situation where someone is under pressure and needs to make fraudulent claims to get the best value and influence the environment of those closest to them. Pressure can be interpreted as encouragement or motivation from within the individual or from outside the individual, where a person feels forced into a situation that requires cheating to achieve the desired goal (Tamrin, 2023). When students experience high demands or pressure, the more likely they are to cheat. However, if students are in a situation with a low level of demand or pressure, they are less likely to commit any form of cheating.

This means that students who are under more pressure have a greater opportunity to cheat because students who experience pressure and demands from both within and outside the individual tend to prioritize the end result so they try to use various methods to get the best grades. Based on this description, the following hypothesis can be formulated:

H2: Pressure influences perceptions of academic cheating.

The Effect of Opportunity on Perceptions of Academic Fraud

Opportunities in the perception of cheating are conditions that allow students to commit forms of cheating. According to Irawan (2017), opportunity is a form of opportunity that arises intentionally or unintentionally in situations that urge students to commit fraudulent acts such as cheating on exams. Opportunities arise when control is weak, thus opening up opportunities to commit fraud by exploiting these loopholes. Students are able to read situations and opportunities to carry out actions to cheat. Opportunities in the perception of academic cheating are opportunities that arise intentionally or unintentionally which can pave the way for students to commit fraudulent acts.

This means that students who are good at seeing and taking advantage of opportunities will have more opportunities to commit fraudulent acts because students who are able to read situations and conditions that arise intentionally or unintentionally tend to be able to easily determine when is the right time to commit fraud. Based on this description, the hypothesis that can be formulated is:

H3: Opportunity influences perceptions of academic cheating.

The Effect of Rationalization on Perceptions of Academic Fraud

Rationalization in the perception of academic cheating is the behavior that students consciously carry out when committing a form of cheating, but they justify their actions because they consider these actions to be normal actions. According to Tamrin (2023), rationalization is a form of opinion or perceived justification for fraudulent actions so that they are well received and justified by the social environment. Rationalization occurs because the perpetrator of fraud tries to find justification for his fraudulent behavior.

This means that students who consider cheating to be a rational thing have a great opportunity to practice academic cheating because they think that cheating does not harm other people and makes their actions reasonable so that they are accepted by the social environment so that students with this behavior tend to commit cheating. Based on this description, the following hypothesis can be formulated:

H4: Rationalization influences perceptions of academic cheating.

The Influence of Ability on Perceptions of Academic Cheating

The ability to perceive academic fraud is a form of skill that a person has in seeing opportunities so that they can cheat secretly without being detected (Irawan, 2017). Students have a skilled ability to hide their cheating from people who are considered to hinder their actions.

This means that students who have the ability and use it to commit fraudulent acts have a greater chance of carrying out the action. When students are able to see opportunities, hide their fraudulent actions, and hide their feelings of guilt, they tend to use their skills in committing forms of academic fraud. Based on this description, the following hypothesis can be formulated:

H5: Ability influences perceptions of academic cheating.

The Influence of Arrogance on Perceptions of Academic Fraud

Arrogance in the perception of academic cheating is the trait of greed or arrogance that is embedded in the perpetrators of academic cheating and they completely ignore the actions they take (Achmada, et al., 2020). Arrogant behavior or feeling that he has the power to commit fraud and does not care about the consequences.

This means that students who have an attitude of arrogance have a greater chance of committing forms of cheating because students tend to prioritize their self-esteem to get the best grades and feel they have the power so they don't care about the consequences or sanctions for cheating that they will get. Based on this description, the following hypothesis can be formulated:

H6: Arrogance influences the perception of academic cheating.

The Effect of Collusion on Perceptions of Academic Fraud

Vousinas added a new variable, namely collusion (Emak, et al., 2023). Collusion in the perception of academic cheating is a form of cooperation with dishonorable aims and objectives. According to Theotama, et al. (2023) is an agreement consisting of several parties defrauding other parties and having evil purposes. The higher the number of perpetrators of collusion in an organization, the higher the level of fraud that will occur.

This means that students who are able to practice collusion have a big chance of committing cheating behavior because in getting good grades, students will work together with friends who have the same goal by cheating. Based on this description, the following hypothesis is formulated:

H7: Collusion influences perceptions of academic cheating.

RESEARCH METHODS

Types of research

This research uses quantitative descriptive research with data sourced from respondents' questionnaire answers and processed using statistical methods to examine the effect of misuse of information technology (ChatGPT) and the fraud hexagon model on accounting students' perceptions of academic fraud. Quantitative research is a type of research that focuses on analyzing numerical data or numbers processed using statistical methods (Sudaryana & Agusiady, 2022).

Place and Time of Research

This research was conducted at Yogyakarta State University involving students from the Bachelor of Applied Accounting study program, Faculty of Vocational Studies. The research and data collection period was carried out in March-April 2024.

Research Subjects and Objects

Sugiyono (2019) in his book explains population as a realm of generalization of both objects and subjects with characteristics determined by researchers, studied, and conclusions drawn. Students of the Bachelor of Applied Accounting study program, Faculty of Vocational Studies, Yogyakarta State University were the population in this study using nonprobability sampling-purposive sampling as the type of sampling. The sample criteria are:

1. Active student of Bachelor of Applied Accounting class of 2020 and 2021, Faculty of Vocational Studies, Yogyakarta State University.
2. Students who have completed the Accounting Professional Ethics & Career Guidance and Auditing courses.

Researchers chose Bachelor of Applied Accounting students as research subjects because accounting is a field of work that has rules related to a code of ethics that must be applied when working as a professional accountant. The application of accounting science cannot be separated from an accountant. The researcher chose the 2020 & 2021 Bachelor of Applied Accounting at the Vocational Faculty of Yogyakarta State University because the student had received courses in Accounting Professional Ethics & Career Guidance and Auditing which had theoretical knowledge of not committing fraud and preventing fraud. Apart from that, the student is aware of Academic Regulation Number 1 of 2019 which states that the types of violations committed by students in the form of cheating, forgery and plagiarism are actions that can subject the student concerned to academic sanctions.

Researchers used sample size calculations using the Slovin formula with a research alpha of 10% (Fadersair & Subagyo, 2019). The total population (N) is 362 students with a significance level set at 10%, so the sample required by calculating the Slovin formula is:

$$n = \frac{N}{1 + Ne2}$$

$$n = \frac{362}{1 + 362(10\%)^2}$$

$$n = \frac{362}{1 + 3{,}62}$$

$$n = \frac{362}{4{,}62}$$

$$n = 78{,}355$$

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The sample calculation using the Slovin formula produces a rounded minimum sample size of 80 students. Next, this amount is divided proportionally per generation with the following division results:

Table 1. Total Population

UNY Bachelor of Applied Accounting Batch	Population	Sample
2020	171	38
2021	191	42
Total	362	80

Source: 2024

The proportion sample size for each generation is obtained from the following calculation:

$$\text{Class of 2020} = \frac{171}{362} \text{ x } 80$$
$$= 37{,}79$$
$$= 38 \quad \text{students}$$
$$\text{Class of 2021} = \frac{191}{362} \text{ x } 80$$
$$= 42{,}21$$
$$= 42 \quad \text{students}$$

Research Variables

Dependent Variable (Y)

The dependent variable in this research is the perception of academic cheating (Y). Academic cheating is a form of action or actions of students in achieving their desired goals using strategies that are not justified in academic ethics. Perception of academic cheating (Y) is a response to actions taken by students to achieve certain goals in the wrong way.

Independent Variable (X)

The independent variables used in the research are misuse of information technology (ChatGPT) and the fraud hexagon model. The following is a description of each independent variable:

a. Misuse of information technology (ChatGPT) (X1)

Misuse of information technology (ChatGPT) is a form of deviation from the use of AI and carries the risk of inaccurate information and causes students to become less critical in thinking.

b. Pressure (X2)

Pressure is a situation that motivates students to commit fraudulent acts, either from the student's own encouragement or encouragement from outside such as the social environment.

c. Opportunity (X3)

Opportunity is a form of opportunity that arises intentionally or unintentionally which can open the way for students to commit forms of cheating.

d. Rationalization (X4)

Rationalization is conscious behavior carried out by students in carrying out forms of academic cheating, but they justify this behavior because they consider this action to be normal.

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e. Capability (X5)
   Capability is a skillful action to hide their fraud from people who are considered to be able to hinder their actions.
f. Arrogance (X6)
   Arrogance is an arrogant attitude that perpetrators of fraud have and feel that they have the power to commit fraud and they don't even care about the consequences.
g. Collusion (X7)
   Collusion is collaboration in committing fraudulent acts with the aim of being dishonorable and harming other people.

Data Collection Technique

The data collection technique in this research uses a questionnaire with a closed type of questionnaire. A closed questionnaire was carried out with respondents answering statements proposed by the researcher and answer choices provided by the researcher (Azizah, 2021). The Likert scale used in this research has a value dimension of one to five. Scores are given to statement items in the questionnaire in the form of positive statements and negative statements to measure the ChatGPT variable and the fraud hexagon model on students' perceptions of academic fraud.

Data Analysis Techniques

The data analysis technique is in the form of statistics using SPSS version 29 software application tools through descriptive statistical analysis, research tool testing, classical assumption testing, and multiple linear regression analysis, coefficient of determination test, and hypothesis testing.

RESEARCH RESULTS AND DISCUSSION

Data Collection Results

The distribution of questionnaires in the form of Google Forms in collecting research data was carried out to respondents based on class criteria and the courses the students had taken. Questionnaires were distributed from March 26, 2024 to April 9, 2024. The questionnaire collected 105 data and has fulfilled the specified calculations.

Table 2. Descriptive Statistical Analysis

Variabel	N	Min.	Max.	Mean	Std. Dev.
X1	105	4	24	15,59	4,787
X2	105	20	45	33,62	5,202
X3	105	10	40	25,19	6,343
X4	105	13	45	28,96	7,137
X5	105	6	30	17,35	6,133
X6	105	5	25	13,70	4,019
X7	105	5	25	16,32	4,755
Y	105	12	35	22,22	5,510

Source: *SPSS Data Processing, 2024*

In the variable misuse of information technology (ChatGPT) (X1) there are two indicators which were developed into five statement items. Based on the results of descriptive statistics, these values provide an illustration that the distribution of values is even and data deviation is low. In the pressure variable (X2) there are four indicators which were developed

into nine statement items. Based on the results of descriptive statistics, these values provide an illustration that the distribution of values is even and data deviation is low.

In the opportunity variable (X3) there are four indicators which were developed into eight statement items. Based on the results of descriptive statistics, these values provide an illustration that the distribution of values is even and data deviation is low. In the rationalization variable (X4) there are four indicators which were developed into nine statement items. Based on the results of descriptive statistics, these values provide an illustration that the distribution of values is even and data deviation is low. In the ability variable (X5) there are four indicators which are developed into six statement items. Based on the results of descriptive statistics, these values provide an illustration that the distribution of values is even and data deviation is low.

In the arrogance variable (X6) there are three indicators which were developed into five statement items. Based on the results of descriptive statistics, these values provide an illustration that the distribution of values is even and data deviation is low. In the collusion variable (X7) there are three indicators which were developed into five statement items. Based on the results of descriptive statistics, these values provide an illustration that the distribution of values is even and data deviation is low. In the academic fraud perception variable (Y) there are three indicators which were developed into seven statement items. Based on the results of descriptive statistics, these values provide an illustration that the distribution of values is even and data deviation is low.

Test Research Instruments
Validity Test

The results of validity testing show that there are six invalid statement items, namely in the academic fraud perception variable (Y) there are two invalid items, the pressure variable (X2) there are two invalid items, the opportunity variable (X3) there is one invalid item, and the variable rationalization (X4) there is one invalid item. This item is invalid because the calculated r < of the r table, namely 0.361 and has a sig value. > 0.05 (5%). Apart from that, there are 54 valid statement items which have a calculated r> from r table, namely 0.361 and a sig. < 0.05 (5%). It can be concluded that the six invalid statements will no longer be used in this research and the 54 valid statements will be used as research instruments for the determined population.

Reliability Test

It can be concluded that the results of the reliability test show that all variables.

Table 3. Reliability Test Results

Variabel	Alfa Cronbach's	Threshold Value
X1	0,767	0,6
X2	0,660	0,6
X3	0,601	0,6
X4	0,743	0,6
X5	0,728	0,6
X6	0,847	0,6
X7	0,749	0,6

Source: *SPSS Data Processing, 2024*

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Classical Assumption Test
Normality Test

Table 4 shows the asymp value. sig. (2-tailed)c is 0.066. This figure has exceeded the predetermined alpha value of 0.05. This means that the Kolmogorov-Smirnov test produces normally distributed data.

Table 4. Normality Test Results

Asymp. Sig. (2-tailed)	Information
0,066	Normally distributed

Source: *SPSS Data Processing, 2024*

Multicollinearity Test

Table 5 shows that all independent variables (X) have a tolerance value exceeding 0.1 and the VIF value for all X variables exceeds 10, so it is stated that multicollinearity does not occur. It can be concluded that the independent variables did not show any symptoms of multicollinearity.

Table 5. Multicollinearity Test Results

Variabel	*Collinearity Statistics*	
	Tolerance	VIF
X1	0,533	1,876
X2	0,575	1,738
X3	0,434	2,304
X4	0,275	3,640
X5	0,281	3,562
X6	0,725	1,378
X7	0,318	3,149

Source: *SPSS Data Processing, 2024*

Heteroscedasticity Test

Table 6 presents the results of the heteroscedasticity test with the Glejser test. All independent variables (X) have sig values. more than 0.05. This shows that the independent variables did not show any symptoms of heteroscedasticity.

Table 6. Glejser Test Results

Variabel	Sig. Value	Critical Value
X1	0,123	0,05
X2	0,928	0,05
X3	0,463	0,05
X4	0,587	0,05
X5	0,534	0,05
X6	0,112	0,05
X7	0,147	0,05

Source: *SPSS Data Processing, 2024*

Multiple Regression Analysis

The multiple linear regression equation model is as follows.

$$Y = 0{,}455 - 0{,}299X_1 + 0{,}247X_2 + 0{,}356X_3 + 0{,}027X_4 + 0{,}221X_5 + 0{,}012X_6 + 0{,}269X_7$$

From the regression equation above, it can be seen that the constant value (a) obtained from the results of the multiple regression test is positive 0.455. This means that a positive correlation coefficient value indicates the same direction of relationship between variables X and Y. On the other hand, a negative correlation coefficient indicates that there is an inverse or opposite relationship between variables X and Y.

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Coefficient of Determination Test

The adjusted R Square value shows a figure of 0.665. This means that 66.5% of students' perceptions of academic cheating are influenced by the independent variable (X) in the research. The remaining 33.5% of students' perceptions of academic cheating are influenced by other variables.

Table 7. Coefficient of Determination Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,829a	0,687	0,665	3,19018

Source: *SPSS Data Processing, 2024*

Hypothesis Testing
Simultaneous Significance Test (F Test)

If you use the first method, then the calculated F value is > from the F table with a value of 30.471 > 2.11. This means that variable X jointly influences variable Y. If you use the second method, the sig value. (p-value) shows 0.001, that is, this number is less than the significance value (α) or 0.05, so together variable X influences variable Y.

Table 8. Simultaneous Significance Test Results (F Test)

Model	F	Sig.	Information
Regression	30,471	<,001b	X1, X2, X3, X4, X5, X6, and X7 together influence Y

Source: *SPSS Data Processing, 2024*

Partial Significance Test (t-Test)

1. **The Effect of Misuse of Information Technology (ChatGPT) on Perceptions of Academic Cheating**

    From the results of hypothesis testing in table 9, it is known that the t-calculated value of the misuse of information technology (ChatGPT) variable has a value of -3.337 with Sig. of 0.001. This means that the variable misuse of information technology (ChatGPT) has an influence in the negative direction and has a sig value. < of the α (alpha) value of 0.05 which indicates that misuse of information technology (ChatGPT) has a significant effect. From this explanation, it can be concluded that the variable misuse of information technology (ChatGPT) has a negative effect on the perception of academic cheating by students of the Bachelor of Applied Accounting, Vocational Faculty, Yogyakarta State University, so that hypothesis 1 (H1) of the research is supported.

2. **The Effect of Pressure on Perceptions of Academic Cheating**

    Based on the results of the hypothesis test in table 9, it is known that the t-calculated value of the pressure variable is 3.112 with Sig. of 0.002. This represents that pressure has an influence in the positive direction and the significant value is less than the α (alpha) value of 0.05, which indicates that pressure has a significant effect. Based on this description, it can be concluded that the pressure variable has an influence on the perception of academic cheating by students at the Bachelor of Applied Accounting, Vocational Faculty, Yogyakarta State University, so that hypothesis 2 (H2) of the research is supported.

3. **The Effect of Opportunity on Perceptions of Academic Fraud**

    Based on the results of the hypothesis test in table 9, it is known that the t-count of the opportunity variable has a value of 4.756 with Sig. of 0.000. This represents that the

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opportunity has an influence in a positive direction and has a sig value. < of the α (alpha) value of 0.05 which indicates that opportunity has a significant effect. Based on this description, it can be concluded that the opportunity variable has an influence on the perception of academic cheating by students at the Bachelor of Applied Accounting, Vocational Faculty, Yogyakarta State University, so that hypothesis 3 (H3) of the research is supported.

4. **The Effect of Rationalization on Perceptions of Academic Fraud**

Based on the results of the hypothesis test in table 9, it is known that the t-count of the rationalization variable has a value of 0.324 with Sig. of 0.746. This shows that there is a positive influence on rationalization, but the sig. more than the α (alpha) value of 0.05, which indicates that rationalization has no significant effect. Based on this description, it can be concluded that the rationalization variable has no effect on the perception of academic cheating by students at the Bachelor of Applied Accounting, Vocational Faculty, Yogyakarta State University, so hypothesis 4 (H4) of the research is not supported.

5. **The Influence of Ability on Perceptions of Academic Cheating**

Based on the results of the hypothesis test in table 9, it is known that the t-count of the ability variable has a value of 2.292 with Sig. of 0.024. This represents that ability has an influence in a positive direction and has a sig value. < of the α (alpha) value of 0.05 which indicates that ability has a significant effect. Based on this description, it can be concluded that the ability variable has an influence on the perception of academic cheating by students at the Bachelor of Applied Accounting, Vocational Faculty, Yogyakarta State University, so that hypothesis 5 (H5) of the research is supported.

6. **The Influence of Arrogance on Perceptions of Academic Fraud**

Based on the results of the hypothesis test in table 9, it is known that the t-count of the arrogance variable has a value of 0.133 with Sig. of 0.895. This represents that arrogance has an influence in a positive direction, but the sig value. > from an α (alpha) value of 0.05 which indicates that arrogance has no significant effect. Based on this description, it can be concluded that the arrogance variable has no influence on the perception of academic cheating by students of the Bachelor of Applied Accounting, Faculty of Vocational Studies, Yogyakarta State University, so hypothesis 6 (H6) of the research is not supported.

7. **The Effect of Collusion on Perceptions of Academic Fraud**

Based on the results of the hypothesis test in table 9, it is known that the t-count of the collusion variable has a value of 2.304 with Sig. of 0.023. This represents that collusion has an influence in the positive direction and has a sig value. < of the α (alpha) value of 0.05 which indicates that collusion has a significant effect. Based on this description, it can be concluded that the collusion variable has an influence on the perception of academic fraud by students at the Bachelor of Applied Accounting, Vocational Faculty, Yogyakarta State University, so that hypothesis 7 (H7) of the research is supported.

Table 9. Summary of Research Hypothesis Testing Results

Hipotesis	t-Hitung	Sig.
H1	-3,337	0,001
H2	3,112	0,002
H3	4,756	0,000
H4	0,324	0,746

H5	2,292	0,024
H6	0,133	0,895
H7	2,304	0,023

Source: *SPSS Data Processing, 2024*

CONCLUSIONS AND SUGGESTIONS

Conclusions

1. Misuse of information technology (ChatGPT) influences the perception of academic cheating by students of the Bachelor of Applied Accounting, Vocational Faculty, Yogyakarta State University. From the research results, misuse of information technology (ChatGPT) does not encourage students to commit fraud. Using ChatGPT wisely can provide benefits for students.
2. Pressure influences the perception of academic cheating by students at the Bachelor of Applied Accounting, Vocational Faculty, Yogyakarta State University. Pressure from within the student or from the social environment that urges students to commit forms of cheating.
3. Opportunities influence the perception of academic cheating by students at the Bachelor of Applied Accounting, Vocational Faculty, Yogyakarta State University. Opportunities arise in intentional or unintentional circumstances that can open up avenues and opportunities to commit fraudulent acts.
4. Rationalization has no effect on the perception of academic fraud by students at the Bachelor of Applied Accounting, Vocational Faculty, Yogyakarta State University. Rationalization is not a factor causing students to commit forms of cheating. Students realize that cheating is not a normal act and should not be done.
5. Ability influences the perception of academic cheating of students at the Bachelor of Applied Accounting, Vocational Faculty, Yogyakarta State University. Students commit forms of academic cheating without being detected by lecturers because they have the ability to hide their behavior.
6. Arrogance has no effect on the perception of academic cheating by students at the Bachelor of Applied Accounting, Vocational Faculty, Yogyakarta State University. Arrogance is not a factor that causes students to commit forms of cheating. Students do not develop greed or arrogance in committing cheating because they understand that the actions they take are a form of cheating and are not commendable.
7. Collusion influences the perception of academic fraud by students at the Bachelor of Applied Accounting, Vocational Faculty, Yogyakarta State University. This form of collusion in committing fraud is a form of high solidarity for students. This is demonstrated through student cooperation during exams or when doing assignments, students also share answers via Group Chat. Collusion practices do not only occur between individuals, but also between groups.

Research Limitations

1. Limitations in finding references, especially the misuse of information technology (ChatGPT) variable which has not yet been widely researched.
2. Limitations in determining the sample, namely two classes such as the 2020 and 2021 students of the Bachelor of Applied Accounting, Vocational Faculty, Yogyakarta State University, so the sample used is relatively narrow.
3. Difficulty in determining the right time for distributing questionnaires. Distribution of questionnaires was carried out via Whatsapp messages in the month of Ramadan with students' free time varying so that the time for distributing questionnaire messages was inconsistent.

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Impact of IT Misuse and Hexagon Fraud Model on Accounting Students Academic Fraud Perception
Triandini, et al. (2025)

4. The preparation of indicators and statement items only takes part of previous research.

Suggestions
For further research
1. It is recommended to add an independent variable (X) apart from the variables in this research to find out other factors that encourage students to cheat.
2. It is recommended to expand the research population and sample, for example using student samples from several faculties to compare perceptions of fraud committed by students in each faculty.
3. It is recommended to be consistent in distributing questionnaires via the Whatsapp Group by adjusting students' free time and collaborating with the class leader to remind their friends to fill out the questionnaire.
4. It is recommended to use indicators and statement items as a whole, not just part of previous research.

For Universities
It is hoped that universities can act firmly against perpetrators of cheating through the implementation of Academic Regulations which regulate sanctions and types of academic violations. Therefore, the role of lecturers and universities in educating students regarding academic regulations and sanctions is very necessary. Apart from that, it is hoped that universities will be able to prevent fraudulent practices through control and supervision carried out to prevent opportunities for students to cheat.

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