

UNIVERSITI TEKNOLOGI MARA

**ONLINE ACADEMIC FRAUD AMONG
ACCOUNTING STUDENTS IN HIGHER
EDUCATIONAL INSTITUTIONS**

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AUTHOR'S DECLARATION

I declare that the work in this dissertation was carried out in accordance with the regulations of Universiti Teknologi MARA. It is original and is the results of my own work, unless otherwise indicated or acknowledged as referenced work. This dissertation has not been submitted to any other academic institution or non-academic institution for any degree or qualification.

I, hereby, acknowledge that I have been supplied with the Academic Rules and Regulations for Post Graduate, Universiti Teknologi MARA, regulating the conduct of my study and research.

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ABSTRACT

Academic fraud is any fraudulent activity or attempt by a writer or writers to utilise illegal or inappropriate means in any academic work. Academic fraud, or called as dishonesty among students, presents an ongoing challenge for administrators worldwide. The purpose of this study is to investigate the relationship between each element in the Fraud Diamond Theory namely pressure, opportunity, rationalization and capability with the online academic fraud among accounting students at the Universiti Teknologi Mara Kelantan Branch (UiTMCK). A set of questionnaires was distributed to students at the (UiTMCK). Data was gathered from 142 accounting students at the Universiti Teknologi Mara Kelantan Branch (UiTMCK) and analyzed with SPSS Statistics version 27. The results derived in the study showed a statistically significant positive relationship between three basic variables of fraud theory which were opportunity, rationalisation and capability with online academic fraud. However, element pressure had no significant relationship with online academic fraud. The results would assist the administrators, educators and any other parties that related in Malaysia and other countries in developing policies and rules to minimize cases of fraudulent in academic for the better future.

Keywords: fraud diamond theory, pressure, opportunity, rationalization, capability, online academic fraud

TABLE OF CONTENTS

	Page
AUTHOR'S DECLARATION	ii
ABSTRACT	iii
TABLE OF CONTENTS	iv
LIST OF TABLES	viii
LIST OF FIGURES	ix
LIST OF ABBREVIATIONS	x
CHAPTER ONE INTRODUCTION	1
1.1 Introduction	1
1.2 Research Background	3
1.3 Problem Statement	5
1.4 Research Questions	
1.5 Research Objective	7
1.6 Significance of Study	8
1.7 Structure of the Study	9
CHAPTER TWO LITERATURE REVIEW	2
2.1 Introduction	10
2.2 Types of Academic Fraud	10
2.3 Cheating Factors in the Context of Higher Education	12
2.4 Fraud Diamond Theory	14

2.4.1	Pressure	15
2.4.2	Opportunity	17
2.4.3	Rationalisation	18
2.4.4	Capability	19
2.5	Online Academic Fraud	20
2.6	Hypotheses Development	22
2.6.1	The Relationship Between Pressure and Online Academic Fraud	22
2.6.2	The Relationship Between Opportunity and Online Academic Fraud	23
2.6.3	The Relationship Between Rationalisation and Online Academic Fraud	24
2.6.4	The Relationship Between Capability and Online Academic Fraud	25
2.7	Theoretical Framework	26
2.8	Chapter Summary	26
CHAPTER THREE RESEARCH METHODOLOGY		3
3.1	Introduction	27
3.2	Research Design	27
3.2.1	Sample Selection	29
3.2.2	Data Collection	30
3.2.3	Description of the Variables	31
3.2.4	Statistical Analysis	35
3.3	Chapter Summary	37