

Accounting Students' Perceptions of Using Assignment Ghostwriters: A Study of Fraud Hexagon and Moral Reasoning

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Abstract

This study explores how accounting students interpret the use of assignment jockeys through the lens of the Fraud Hexagon and moral reasoning. Employing a qualitative method with an interpretive paradigm and a case study approach, data were collected through in-depth interviews with assignment jockeys, former service users, and triangulation informants, supported by transaction records and conversation documentation. Data analysis involved data reduction, data presentation, conclusion drawing, and case interpretation. The findings reveal that dominant Fraud Hexagon elements include pressure (academic and financial), opportunity (ease of access through social media and peer networks), rationalization (justification framed as necessity), and collusion (recommendation networks). Capability emerged among jockey perpetrators with strong academic skills and time management, while arrogance was not prominent. The campus socio-cultural environment was found to operate outside the Fraud Hexagon framework by normalizing the practice. From a moral reasoning perspective, students were positioned at the conventional stage, shaped by group norms and social expectations. The practice generated psychological, learning-related, and financial impacts, highlighting the role of integrity values, student capacity, and the learning environment in shaping moral reasoning.

Keyword : task jockey, fraud hexagon, moral reasoning, academic integrity, accounting students

**Pemaknaan Mahasiswa Akuntansi Terhadap Penggunaan Jasa Joki Tugas: Kajian
Fraud Hexagon Dan *Moral Reasoning***

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ABSTRAK

Penelitian ini bertujuan untuk memahami bagaimanakah mahasiswa akuntansi memaknai penggunaan joki tugas melalui kajian *Fraud Hexagon* dan *moral reasoning*. Metode yang digunakan adalah kualitatif, paradigma interpretif dan pendekatan studi kasus. Pengumpulan data dilakukan melalui wawancara mendalam dengan empat informan yaitu pelaku joki tugas, mantan pengguna jasa, dan dua informan triangulasi serta dokumentasi berupa bukti transaksi dan rekaman percakapan. Analisis data dilakukan dengan teknik reduksi data, penyajian data, penarikan kesimpulan, dan interpretasi kasus. Hasil penelitian menunjukkan bahwa ada beberapa elemen *Fraud Hexagon* yang dominan yaitu *pressure* (tekanan akademik dan tekanan finansial), *opportunity* (kemudahan akses), *rationalization* (pembenaran melalui narasi "terpaksa"), dan *collusion* (jaringan rekomendasi). *Capability* muncul pada pelaku joki yang memiliki kemampuan dan juga manajemen waktu yang baik, sedangkan *arrogance* tidak tampak dominan dan lingkungan sosial-budaya kampus berperan di luar kerangka *Fraud Hexagon*. Dari perspektif *moral reasoning*, mahasiswa akuntansi berada pada tahap konvensional, dipengaruhi norma kelompok dan ekspektasi sosial. Praktik joki memberikan dampak berupa ketidakpuasan, rasa bersalah, dan kesadaran akan perbedaan antara belajar sungguh-sungguh dengan sekadar menyelesaikan kewajiban. Penelitian menekankan pentingnya penguatan internalisasi nilai integritas, kapasitas mahasiswa, dan lingkungan belajar dalam membentuk penalaran moral.

Kata kunci: joki tugas, *fraud hexagon*, *moral reasoning*, integritas akademik, mahasiswa akuntansi