



## Using the Fraud Triangle to Understand Academic Dishonesty

A colleague once complained to me that he caught a student cheating on an exam in his class. Among his comments about the student was the phrase, "The student only cheated because he was too lazy to study." While I'm not prepared to completely discount laziness as a possible motivation for why the student decided to cheat on the exam, it seemed to me to be too simplistic of an explanation. Being an accounting instructor, the thought occurred to me that there is a similarity between the reasons students commit academic dishonesty and the reasons employees defraud corporations.

### The Fraud Triangle

The fraud triangle was proposed by well-known sociologist and criminologist Donald R. Cressey in 1973, and has since been extensively researched and written about in business and psychology classes. The fraud triangle is comprised of three factors or behaviors that help explain why an individual arrives at the decision to commit fraud. The three factors of the fraud triangle are perceived pressure (motivation), rationalization, and perceived opportunity. All three of these factors must be present for fraud to take place.

The thought process a student goes through when deciding to commit academic dishonesty is no different than the thought process an individual goes through when deciding to commit fraud. Much like how good policemen need to understand criminals' minds to catch thieves, faculty can be better at preventing and detecting academic dishonesty if they understand the underlying thought process that drives students toward the act of copying, plagiarizing, and other forms of cheating.

### Perceived Pressure (Motivation)

In the context of fraud, there is a perceived pressure on the individual contemplating fraud, usually financial in nature. The pressure may be due to unexpected medical bills or a multitude of other financial pressures. It has been said that "perception is reality;" an external observer may look at the situation of an individual who is considering to commit fraud as not being stressful or that the situation can be easily resolved in an honest manner. However, to the person immersed in the situation, the pressure is very real, and is motivating the individual toward committing an illegal act.

In an academic setting, the motivation for students to

commit academic dishonesty is usually due to pressure to perform well in their studies (again, whether that pressure is real or merely perceived by the student). A student may be required to achieve a certain minimum grade to be accepted into a particular program, to obtain a job after graduation, to be eligible for scholarships, or to remain as a member on a sports team. A student may feel pressure from non-academic sources that have a strong influence on his or her academic performance, such as the expectations of family members or the struggle to balance a job while going to school.

Many of the pressures students experience are beyond their instructors' abilities to influence, and in many cases, instructors don't even know the pressures exist. There is very little instructors can do about child care issues or the entrance requirements for other institutions. However, if an instructor does know that a student is feeling stressed because of academic pressures, the instructor can work with the student to create a plan to help the student feel less stressed and therefore less likely to cheat.

### Rationalization

Before committing fraud, individuals must come to terms with what they are about to do and justify their actions to themselves. An individual who is considering committing fraud might reassure him- or herself with the following statement: "If my company paid me a better salary, I wouldn't have to steal from them." The rationale of the person who wants to commit fraud does not have to be a masterpiece of logic to the outside observer. To the individual immersed in the situation, committing fraud seems like a very logical, reasonable, and plausible chain of thought.

For students, rationalization often takes the form of passing the blame onto someone else. A student who is considering committing academic dishonestly might think to him- or herself, "If Professor Smith was a better teacher, I wouldn't have to cheat on the exam." A student might also blame admission requirements: "The grades I need to get into medical school are unreasonably high." In each situation, the underlying rationale is the same: The student is blaming someone or something else for the reason why he or she is considering being academically dishonest. Just like the individual who considering committing fraud, rationalization helps the student feel like what he or she is doing is justified, or at least excusable.

Each student is an individual with a unique perspective on the world and individual morals and ethics. As with the perceived pressure, there is often little the students' instructors can do to affect students' rationalization of their own behaviors.

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### Perceived Opportunity

The final factor of fraud triangle is the perceived opportunity an individual has to commit the act without being caught. Business history is full of examples of fraudulent activity, from the tale of the employee who reprogrammed the computer to divert the rounding error on interest rate calculations to his own bank account, to the highly publicized collapse of Enron.

In academia, a multitude of opportunities present themselves for students to commit academic dishonesty. A student who has rationalized the need to cheat on an exam might take advantage of the ability to see his or her neighbor's exam paper and copy the answers. A student who feels justified in cheating might copy and paste an excerpt from the internet and claim it as his or her own work.

### Reducing Opportunity

Academic dishonesty can be reduced by eliminating one of the three sides of the fraud triangle. Because every person is unique in his or her perspective, it is very difficult to remove the rationalization factor. Pressure can be reduced, although likely not eliminated, since many of the pressures faced by students come from outside of academic institutions. Of the three factors of the fraud triangle, perceived opportunity is the easiest to address. As instructors, it is our job to reduce the opportunities in the classroom that students can take advantage of to commit academic dishonesty.

Controls can be implemented in academic environments to reduce the opportunities for students to commit academic dishonesty. Active exam proctoring, such as walking around the room and watching the students during exams, can be a strong deterrent to cheating. By distributing different versions of an exam, instructors can decrease the opportunities for students to copy from their neighbors. Online resources such as Turnitin can counter the temptation a student might have to copy and paste sentences directly from the internet when writing an essay. No amount of exam proctoring, exam preparation, or plagiarism software can completely eliminate cheating; however, the more measures instructors put into place, the more difficult it is for students to successfully commit academic dishonesty.

### Conclusion

A student thinking about committing academic dishonesty goes through the same thought process as an employee does when considering to commit fraud. Fraud and academic dishonesty are only committed when all three factors of the fraud triangle are present: Perceived pressure, rationalization, and perceived opportunity. As instructors, we need to understand the three factors of the triangle so we are better equipped to detect and prevent academic dishonesty.

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