

**ABSTRAK**

**ANALISIS KEJUJURAN MAHASISWA AKUNTANSI  
SEBAGAI FAKTOR PENDUKUNG POTENSIAL  
AKUNTAN YANG MENJUNJUNG ETIKA PROFESI**

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Penelitian ini dilakukan dengan tujuan untuk mengetahui ada dan berkembangnya kecenderungan mencontek di kalangan mahasiswa akuntansi ketika mengikuti ujian tertulis di kelas. Subjek penelitian ini adalah seratus orang mahasiswa akuntansi semester VI ke atas. Peneliti menggunakan metode *purposive sampling* dalam pengambilan sampel.

Pengumpulan data dilakukan dengan teknik kuesioner dan teknik observasi. Teknik kuesioner memakai metode survei yaitu teknik pengumpulan data berupa opini dari subjek yang diteliti untuk mengetahui karakteristik responden, intensitas mencontek responden, alasan serta metode yang dipakai untuk mencontek, serta tingkat keinginan mencontek responden saat berada pada situasi kasus tertentu. Teknik observasi dilakukan untuk mendapatkan pandangan nyata mengenai situasi ujian tertulis di kelas. Hasil kuesioner yang terkumpul dihitung berdasarkan prosentase kemudian dianalisis dengan metode analisis deskriptif.

Hasil analisis menyatakan bahwa 73% dari total seratus responden pernah mencontek. Alasan yang mendorong mereka untuk mencontek adalah ketidakmampuan mereka mempelajari seluruh materi ujian serta kurangnya rasa percaya diri dalam menjawab soal-soal ujian. Metode yang dipakai adalah mencontek pekerjaan teman dan mempersiapkan contekan. Tingkat keinginan mencontek mahasiswa dalam satu kasus tertentu terdapat pada tingkat 3 yaitu tingkat tidak ingin mencontek. Dari seluruh analisis dapat diketahui bahwa terdapat itikad baik dari mahasiswa untuk tidak mencontek dalam ujian tertulis di kelas.

**ABSTRACT**

**AN ANALYSIS ON ACCOUNTING STUDENTS' HONESTY  
AS A POTENTIAL SUPPORTING FACTOR OF ACCOUNTANTS  
WHICH HONOURS THE PROFESSION ETHICS**

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This study was conducted in order to find out the existence and the increase of tendency to cheat among accounting students when accomplishing the written test in class. The subject of this study were one hundred accounting students in semester VI and above. The researcher employed purposive sampling method in obtaining the samples.

The data collection was done using questionnaire and observation techniques. The questionnaire technique used the survey method, that is a data collection technique in the form of opinion from the subjects being observed in order to find out their characteristics, cheating intensity, reasons, and methods of cheating, the level of willingness to cheat of the respondents when they were in a certain situation of the written test in class. The observation technique was done to obtain the real view concerning the situation of the written test in class. The results of the questionnaire collected were counted based on percentage and were analyzed using descriptive analysis method.

The results of the analysis revealed that 73% from the total one hundred respondents have ever cheated. The reasons motivated them to cheat were their disability to learn all the materials and their low self-confidence in answering the questions in the test. The methods used were to cheat friends' work and to prepare cheating aids. The level of students' willingness to cheat within a certain case was on level 3, i.e. the level of unwilling to cheat. From the overall analysis it was found out that there was a good willingness from the students not to cheat in a written test in class.