

ABSTRAK

HUBUNGAN FAKTOR-FAKTOR DALAM DIMENSI *FRAUD TRIANGLE* TERHADAP PERILAKU KECURANGAN AKADEMIK MAHASISWA PROGRAM STUDI PENDIDIKAN AKUNTANSI UNIVERSITAS SANATA DHARMA YOGYAKARTA

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Penelitian ini bertujuan untuk mengetahui hubungan antara: 1) tekanan akademik dengan perilaku kecurangan akademik mahasiswa Program Studi Pendidikan Akuntansi, Universitas Sanata Dharma; 2) kesempatan dengan perilaku kecurangan akademik mahasiswa Program Studi Pendidikan Akuntansi, Universitas Sanata Dharma; 3) rasionalisasi dengan perilaku kecurangan akademik mahasiswa Program Studi Pendidikan Akuntansi, Universitas Sanata Dharma.

Jenis penelitian ini merupakan penelitian studi kasus yang dilaksanakan pada bulan Oktober 2017 di Universitas Sanata Dharma Yogyakarta. Populasi penelitian ini adalah seluruh mahasiswa angkatan 2014 dan 2015 Program Studi Pendidikan Ekonomi Bidang Keahlian Khusus Pendidikan Akuntansi. Sampel penelitian sebanyak 114 mahasiswa diambil dengan teknik *Convenience Sampling*. Data dikumpulkan dengan kuesioner dan diinterpretasikan dengan menggunakan PAP II. Hipotesis diuji dengan menggunakan Korelasi *Spearman Rank*.

Hasil penelitian menunjukkan bahwa: 1) ada hubungan positif tekanan akademik dengan perilaku kecurangan akademik mahasiswa (nilai *sig.(2-tailed)*=0,003, $r_{hitung} = 0,276$ dan termasuk pada kategori korelasi lemah); 2) ada hubungan positif kesempatan perilaku kecurangan akademik mahasiswa (nilai *sig.(2-tailed)*= 0,000, $r_{hitung} = 0,741$ dan termasuk pada kategori korelasi kuat); 3) ada hubungan positif rasionalisasi perilaku kecurangan akademik dengan perilaku kecurangan akademik mahasiswa (nilai *sig.(2-tailed)*= 0,000, $r_{hitung} = 0,682$ dan termasuk pada kategori korelasi kuat).

ABSTRACT**THE RELATIONSHIP BETWEEN FACTORS IN THE DIMENSION OF FRAUD TRIANGLE AND ACADEMIC CHEATING BEHAVIORS OF COLLEGE STUDENTS OF ACCOUNTING EDUCATION THE UNIVERSITY OF SANATA DHARMA YOGYAKARTA**

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This research aims to determine the relationship between: 1) the academic pressures and academic cheating behavior by the students of Accounting Education, Sanata Dharma University; 2) the opportunity and academic cheating behavior by the students of Accounting Education, Sanata Dharma University; 3) rationalization and academic cheating behavior by the students of Accounting Education, Sanata Dharma University.

The type of this research is a case study. It was carried out in October 2017 in Sanata Dharma University. The population of this research were all of students of Economics Education Study Program, Accounting Education, of 2014 and 2015 batch. The samples of this research were 114 students taken by Convenience Sampling Technique. Data were collected by questionnaires and interpreted qualitatively by using PAP II. Hypothesis in the test were tested by using Spearman Rank correlation.

The result shows that: 1) there is a positive correlation between the academic pressures and academic cheating behavior of college students (sig.(2-tailed)=0,003, $r_{count} = 0,276$. The correlation is not significant); 2) there is a positive correlation between the opportunities and academic cheating behavior of college students (sig.(2-tailed)=0,000, $r_{count} = 0,741$. The correlation is significant); 3) there is a positive correlation between the rationalization of cheating behavior academic and academic cheating behavior of college students (sig.(2-tailed)=0,000, $r_{count} = 0,682$. The correlation is significant).