

## ABSTRAK

# PERSEPSI MAHASISWA AKUNTANSI TERHADAP NIAT PELAPORAN KECURANGAN AKADEMIK

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Penelitian ini bertujuan untuk mengetahui pengaruh sikap terhadap perilaku, norma subjektif, persepsi kontrol perilaku, tingkat keseriusan kecurangan, dan *personal cost* terhadap niat mahasiswa untuk melakukan pelaporan kecurangan akademik. Responden dalam penelitian ini merupakan mahasiswa angkatan 2018 dan 2019 dari Prodi Akuntansi, Fakultas Ekonomi, Universitas Sanata Dharma.

Pengambilan sampel dilakukan dengan teknik *purposive sampling* dan data dikumpulkan melalui kuesioner sebanyak 180 responden. Teknik analisis data yang digunakan adalah analisis regresi linier berganda dengan bantuan aplikasi pengolahan data SPSS (*Statistical Product and Service Solution*) versi 28.

Hasil penelitian menunjukkan bahwa sikap terhadap perilaku dan norma subjektif tidak berpengaruh terhadap niat pelaporan kecurangan akademik. Persepsi kontrol perilaku dan tingkat keseriusan kecurangan berpengaruh positif terhadap niat pelaporan kecurangan akademik sedangkan *personal cost* berpengaruh negatif terhadap niat pelaporan kecurangan akademik.

**Kata Kunci:** Sikap Terhadap Perilaku, Norma Subjektif, Persepsi Kontrol Perilaku, Tingkat Keseriusan Kecurangan, *Personal Cost*, Niat Pelaporan Kecurangan Akademik

## **ABSTRACT**

# **ACCOUNTING STUDENT'S PERCEPTION OF THE INTENTION OF ACADEMIC FRAUD REPORTING**

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*This study aims to determine the effect of attitudes towards the behavior, subjective norms, perceived behavioral control, the seriousness of cheating, and personal costs on students' intentions to report academic fraud. The respondents in this study were students of the 2018 and 2019 batches from the Accounting Study Program, Faculty of Economics, Sanata Dharma University.*

*The sampling was carried out by purposive sampling technique and data were collected by questionnaire from 180 respondents. The data analysis technique used is multiple linear regression analysis with the help of the SPSS (Statistical Product and Service Solution) data processing application version 28.*

*The results showed that the attitudes towards the behavior and subjective norms did not affect the intention of academic fraud reporting. The perceived behavioral control and the seriousness of cheating have a positive effect on the intention of academic fraud reporting while personal cost has a negative effect on the intention of academic fraud reporting.*

**Keywords:** *Attitudes Towards the Behavior, Subjective Norms, Perceived Behavioral Control, The Seriousness of Cheating, Personal Cost, The Intention to Report Academic Fraud.*