

ABSTRACT

ALIYAH 170221100207 *The impact of performance index value, integrity, dan spiritual quotient toward academic fraud for accounting students in Trunojoyo Madura University using diamond fraud analysis under the guidance of Mr. Adi Darmawan Erwanto, S.E., AK., CPA.*

This research tends to know the impacts (1) cumulative grade point score toward academic fraud especially accounting major students of Trunojoyo Madura University (2) Integrity impact of students of Trunojoyo Madura University. (3) Spiritual influence of quotient within academic fraud exactly for students who are learning on Accounting major in Trunojoyo Madura University. This research used quantitative approach. The population of this research are the whole undergraduate students who get bidikmisi scholarship from year of 2017 until 2019, Associate Degree studnets who take accounting major from year of 2018 until 2020. The object of thi sresearch is anlyzed by sampling purposive method for 102 correspondents. The data of this research used primary data. The data is collected by giving questionnaire toward the correspondents. The intrumental trial is analyzed by using validity and reliability tests. Technique data analysis is used to check classic assumption test. At the same time , this research also used IBM SPSS 21.0 version for testing multiple linear regression analysis.

The results of this research are : (1) cumulative grade point score has impacts for academic fraud toward students of Trunojoyo Madura University approximately 0,047 with the counting process -2,007. (2) Integrity makes impacts toward academic fraud students of Trunojoyo Madura University. It shows a signifacace score around 0,031 and t counting around -2,187. (3) Spiritual quotient do not involve into academic fraud toward students of Trunojoyo Madura University with significance score approximately 0.789 and the t counting is -2,268.

Key word : cumulative grade point score, integrity, spiritual quotient, dan academic fraud

ABSTRAK

ALIYAH 170221100207 Pengaruh nilai indeks prestasi kumulatif (IPK), integritas, dan *spiritual quotient* terhadap *academic fraud* Mahasiswa akuntansi Universitas trunojoyo Madura menggunakan analisis *fraud diamond* dibawah bimbingan Bapak Adi Darmawan Erwanto, S.E., Ak., CPA.

Penelitian ini bertujuan untuk mengetahui pengaruh: (1) Nilai indeks prestasi kumulatif (IPK) terhadap *academic fraud* mahasiswa akuntansi Universitas trunojoyo Madura. (2) Pengaruh integritas terhadap *academic fraud* mahasiswa akuntansi Universitas trunojoyo Madura. (3) Pengaruh *spiritual quotient* terhadap *academic fraud* mahasiswa akuntansi Universitas trunojoyo Madura. Jenis penelitian ini adalah penelitian kuantitatif. Populasi dalam penelitian ini adalah semua mahasiswa bidikmisi S1 akuntansi angkatan 2017-2019, mahasiswa D3 akuntansi angkatan 2018-2020. Pengambilan sampel dalam penelitian ini menggunakan metode *sampling purposive*, dengan jumlah responden 102. Data yang digunakan dalam penelitian ini berupa data primer. Teknik pengumpulan data dengan menyebarkan kuesioner kepada responden. Uji coba instrumen dianalisis dengan menggunakan uji validitas dan uji reliabilitas. Teknik analisis data yang digunakan dalam penelitian adalah menggunakan uji asumsi klasik, analisis regresi linear berganda menggunakan IBM SPSS versi 21.0.

Hasil penelitian ini menunjukkan bahwa: (1) Nilai indeks prestasi kumulatif (IPK) berpengaruh terhadap *academic fraud* mahasiswa akuntansi Universitas trunojoyo Madura dengan nilai signifikansi sebesar 0,047 dan t hitung -2,007. (2) Integritas berpengaruh terhadap *academic fraud* mahasiswa akuntansi Universitas trunojoyo Madura dengan nilai signifikansi sebesar 0,031 dan t hitung sebesar -2,187. (3) *Spiritual quotient* tidak berpengaruh terhadap *academic fraud* mahasiswa akuntansi Universitas trunojoyo Madura dengan nilai signifikansi sebesar 0.789 dan t hitung sebesar -2,268.

Kata kunci : Nilai Indeks Prestasi Kumulatif (IPK), Integritas, *Spiritual Quotient*, dan *Academic Fraud*