

ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh tekanan, kesempatan, rasionalisasi, kemampuan, keserakahan, kebutuhan, dan pengungkapan terhadap *academic fraud*. Penelitian ini dilakukan pada mahasiswa akuntansi se-Madura. Jumlah sampel dalam penelitian ini adalah 127 responden. Teknik pengambilan sampel yang digunakan dalam penelitian ini adalah *purposive sampling* dan alat analisis yang digunakan adalah regresi linier berganda.

Hasil penelitian ini menunjukkan bahwa secara simultan *fraud diamond* dan *GONE theory* berpengaruh terhadap *academic fraud*. Sedangkan secara parsial, tekanan, keserakahan, dan pengungkapan berpengaruh positif terhadap *academic fraud*. Kebutuhan berpengaruh negatif terhadap *academic fraud*. Sementara itu, kesempatan, rasionalisasi, dan kemampuan tidak berpengaruh terhadap *academic fraud*.

Kata kunci: Tekanan, kesempatan, rasionalisasi, kemampuan, keserakahan, kebutuhan, pengungkapan, dan *academic fraud*

ABSTRACT

The purpose of this research is to examine and analyze the pressure, opportunity, rationalization, capability, greed, need, and exposure of academic fraud. This research is conducted of accounting student university in Madura island. The samples of this research are 127 respondents. The collecting samples technique which used in this research is purposive sampling and analysis tool that is utilized in this analysis using multiple regression.

The result of this research reveals simultaneously fraud diamond and GONE theory had been an influence on academic fraud. Meanwhile partially, the pressure, greed, and exposure positive significantly of academic fraud. Need negative significantly of academic fraud. While, for opportunity, rationalization, and capability don't significantly of failure to detect indications of academic fraud.

Keyword: pressure, opportunity, rationalization, capability, greed, need, exposure, and academic fraud.