

Najwa Sabrina Khairunnisa'. (2025). *Ketidakjujuran Akademik pada Mahasiswa Akuntansi yang Dibantu oleh Artificial Intelligence: Kesadaran Etis Mahasiswa dalam Perspektif Fraud Triangle (Skripsi). Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis. Universitas Trunojoyo Madura.*

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh tekanan, peluang, dan rasionalisasi terhadap ketidakjujuran akademik dibantu *Artificial Intelligence* (AI) pada mahasiswa akuntansi, serta menguji peran moderasi dari kesadaran etis berdasarkan perspektif teori *Fraud Triangle*. Ketidakjujuran akademik yang melibatkan AI menjadi tantangan baru di era digital, terutama ketika mahasiswa berada di bawah tekanan akademik, melihat celah peluang, dan melakukan pembenaran atas tindakan curang. Penelitian ini menggunakan pendekatan kuantitatif dengan metode survei. Teknik penentuan sampel menggunakan *purposive sampling*, dengan jumlah sampel sebanyak 232 responden, yang diperoleh dari populasi 516 mahasiswa semester 4, 6, dan 8 Program Studi Akuntansi Universitas Trunojoyo Madura menggunakan rumus Slovin. Pengumpulan data dilakukan melalui kuesioner online menggunakan *Google Forms*. Seluruh instrumen penelitian telah diuji validitas dan reliabilitasnya, dengan hasil yang menunjukkan bahwa item-item dalam variabel tekanan, peluang, rasionalisasi, kesadaran etis, dan ketidakjujuran akademik adalah valid dan reliabel. Hasil analisis regresi linier berganda menunjukkan bahwa tekanan, peluang, dan rasionalisasi secara parsial berpengaruh positif terhadap ketidakjujuran akademik yang dibantu AI (hipotesis 1, 2, dan 3 diterima). Dan variabel kesadaran etis terbukti memoderasi secara signifikan pengaruh fraud triangle terhadap ketidakjujuran akademik (hipotesis 4 diterima). Hal ini menandakan kesadaran etis mengurangi potensi terjadinya fraud triangle terhadap kecurangan akademik yang dibantu AI. Temuan ini memperkuat pentingnya pembentukan kesadaran etis mahasiswa dalam mencegah penyalahgunaan teknologi di dunia akademik. Peneliti hanya mengambil sampel pada 1 program studi, diharapkan penelitian mendatang agar menambah sampel penelitian guna mendapatkan variasi penelitian.

Kata Kunci : *Artificial Intelligence*, *Fraud Triangle*, Kesadaran Etis, Ketidakjujuran Akademik, Mahasiswa Akuntansi.

Najwa Sabrina Khairunnisa'. (2025). Academic dishonesty among accounting students assisted by artificial intelligence: Students' ethical awareness in the perspective of the fraud triangle (Undergraduate thesis). Accounting Study Program, Faculty of Economics and Business, Trunojoyo University of Madura.

ABSTRACT

This study aimed to analyze the influence of pressure, opportunity, and rationalization on Artificial Intelligence (AI)-assisted academic dishonesty among accounting students, as well as to examine the moderating role of ethical awareness from the perspective of the Fraud Triangle theory. AI-assisted academic dishonesty has emerged as a new challenge in the digital era, particularly when students are under academic pressure, identify loopholes, and justify dishonest actions. The research employed a quantitative approach with a survey method. The sampling technique used purposive sampling, with a total of 232 respondents obtained from a population of 516 students in the 4th, 6th, and 8th semesters of the Accounting Study Program at Universitas Trunojoyo Madura, using Slovin's formula. Data were collected through an online questionnaire via Google Forms. All research instruments had been tested for validity and reliability, with the results indicating that the items in the variables of pressure, opportunity, rationalization, ethical awareness, and academic dishonesty were valid and reliable. The results of multiple linear regression analysis showed that pressure, opportunity, and rationalization partially had a positive effect on AI-assisted academic dishonesty (hypotheses 1, 2, and 3 were accepted). Furthermore, the ethical awareness variable significantly moderated the influence of the fraud triangle on academic dishonesty (hypothesis 4 was accepted). This indicated that ethical awareness reduced the potential occurrence of the fraud triangle in AI-assisted academic cheating. These findings reinforced the importance of fostering students' ethical awareness to prevent the misuse of technology in academia. The study only used samples from one study program, and future research was expected to increase the sample size to obtain more varied results.

Keywords: *Academic Dishonesty, Artificial Intelligence, Ethical Awareness, Fraud Triangle, Accounting Students.*