

ABSTRAK

FEBI ANGGRAINI DALIMUNTHER, NIM: 7203342015, Pengaruh *Pressure*, *Opportunity*, dan *Rationalization* Terhadap Kecurangan Akademik (Studi Pada Mahasiswa Pendidikan Akuntansi Universitas Negeri Medan)

Permasalahan dalam penelitian ini adalah pada mahasiswa pendidikan akuntansi stambuk 2023 universitas negeri medan. Penelitian ini bertujuan untuk mengetahui (1) pengaruh *pressure* terhadap kecurangan akademik; (2) pengaruh *opportunity* terhadap kecurangan akademik; (3) pengaruh *rationalization* terhadap kecurangan akademik; dan (4) pengaruh *pressure*, *opportunity*, dan *rationalization* terhadap kecurangan akademik mahasiswa pendidikan akuntansi stambuk 2023.

Populasi dalam penelitian ini adalah seluruh mahasiswa Pendidikan Akuntansi Stambuk 2023 Universitas Negeri Medan yang berjumlah 68 mahasiswa. Teknik pengambilan sampel dalam penelitian ini adalah total sampling. Pengumpulan data dilakukan dengan penyebaran kuesioner penelitian. Kuesioner penelitian terlebih dahulu dilakukan uji validitas dan reliabilitas. Uji validitas dengan menggunakan teknik analisis product moment dan reliabilitas kuesioner menggunakan rumus *Alpha Croanbanch*. Data yang diperoleh dianalisis dengan Uji Asumsi Klasik, Analisis Regresi Linear Berganda dan Uji Hipotesis menggunakan Software IBM SPSS Versi 26.

Dari hasil analisis regresi linear berganda diperoleh nilai $Y = 6,580 + 0,478X_1 + 0,212X_2 - 0,008X_3 + e$. Hasil pengujian hipotesis pertama (1) secara parsial, terdapat pengaruh positif dan signifikan antara *pressure* terhadap kecurangan akademik diperoleh $t_{hitung} > t_{tabel}$ dimana $(3,769 > 1,998)$ dengan nilai signifikan sebesar $(0,000 < 0,05)$. Hasil pengujian hipotesis kedua (2) secara parsial, terdapat pengaruh positif dan signifikan antara *opportunity* terhadap kecurangan akademik diperoleh $t_{hitung} > t_{tabel}$ dimana $(1,999 > 1,998)$ dengan nilai signifikan sebesar $(0,006 < 0,05)$. Hasil pengujian dari hipotesis ketiga (3) secara parsial, terdapat pengaruh yang negatif dan signifikan antara *rationalization* terhadap kecurangan akademik diperoleh $t_{hitung} > t_{tabel}$ dimana $(0,052 > 1,998)$ dengan nilai signifikan sebesar $(0,000 < 0,05)$. Dari hasil pengujian hipotesis secara simultan (4), terdapat pengaruh signifikan *pressure*, *opportunity*, dan *rationalization* terhadap kecurangan akademik diperoleh $F_{hitung} > F_{tabel}$ $(7,585 > 2,75)$ dan nilai signifikansi $(0,000 < 0,05)$. Kemudian hasil uji koefisien determinasi (R^2) sebesar 0,428 atau 42,8% dan sisanya 55,2% dijelaskan oleh variabel bebas yang relevan dan tidak dikaji dalam penelitian ini.

Kata Kunci: *Pressure*, *Opportunity*, *Rationalization*, *Kecurangan Akademik*

ABSTRACT

FEBI ANGGRAINI DALIMUNTHER, NIM: 7203342015, *The Influence of Pressure, Opportunity, and Rationalization on Academic Fraud (A Study on Accounting Education Students at Medan State University).*

The problem in this study is on accounting education students of class 2023, Medan State University. This study aims to determine (1) the effect of pressure on academic fraud; (2) the effect of opportunity on academic cheating; (3) the effect of rationalization on academic fraud; and (4) the effect of pressure, opportunity, and rationalization on academic fraud of accounting education students of class 2023.

The population in this study were all students of Accounting Education of class 2023, Medan State University, totaling 68 students. The sampling technique in this study was total sampling. Data collection was carried out by distributing research questionnaires. The research questionnaire was first tested for validity and reliability. The validity test was carried out using the product moment analysis technique and the reliability of the questionnaire using the Alpha Croanbanch formula. The data obtained were analyzed using the Classical Assumption Test, Multiple Linear Regression Analysis and Hypothesis Testing using IBM SPSS Software Version 26.

From the results of the multiple linear regression analysis, the value of $Y = 6.580 + 0.478X_1 + 0.212X_2 - 0.008X_3 + e$ was obtained. The results of the first hypothesis test (1) partially, there is a positive and significant influence between pressure on academic cheating obtained $t_{count} > t_{table}$ where $(3.769 > 1.998)$ with a significant value of $(0.000 < 0.05)$. The results of the second hypothesis test (2) partially, there is a positive and significant influence between opportunity on academic cheating obtained $t_{count} > t_{table}$ where $(1.999 > 1.998)$ with a significant value of $(0.006 < 0.05)$. The results of the third hypothesis test (3) partially, there is a negative and significant influence between rationalization on academic cheating obtained $t_{count} > t_{table}$ where $(0.052 > 1.998)$ with a significant value of $(0.000 < 0.05)$. From the results of simultaneous hypothesis testing (4), there is a significant influence of pressure, opportunity, and rationalization on academic cheating obtained $F_{count} > F_{table}$ $(7.585 > 2.75)$ and a significant value $(0.000 < 0.05)$. Then the results of the determination coefficient test (R^2) of 0.428 or 42.8% and the remaining 55.2% is explained by the relevant independent variables and not examined in this study.

Keyword : Pressure, Opportunity, Rationalization, Academic Fraud