

## ABSTRAK

Penelitian ini dilakukan untuk menguji Pengaruh Dimensi *fraud pentagon* dan perilaku tidak jujur terhadap *academic dishonesty* mahasiswa akuntansi di masa pandemik covid-19 *gender* sebagai variabel kontrol (studi kasus universitas xyz). Penelitian ini adalah penelitian kuantitatif dengan data primer menggunakan *google form*, populasi 248, jumlah sampel berdasarkan rumus slovin 153, metode pengambilan sampel dengan *convenience sampling*, teknik analisa data menggunakan PLS.

Hasil penelitian menunjukkan bahwa tekanan berpengaruh positif signifikan terhadap *academic dishonesty*, kesempatan berpengaruh positif signifikan terhadap *academic dishonesty*, rasionalisasi berpengaruh positif signifikan terhadap *academic dishonesty*, kemampuan berpengaruh positif signifikan terhadap *academic dishonesty*, arogansi berpengaruh negatif signifikan terhadap *academic dishonesty*, perilaku tidak jujur berpengaruh positif signifikan terhadap *academic dishonesty*, melalui hasil penelitian ini diharapkan dapat berguna bagi mahasiswa, akademisi, maupun penelitian lain, mahasiswa yang tertekan, peluang yang ada dimanfaatkan oleh kemampuan, menjadi penting untuk dilihat dan disikapi perihal *academic dishonesty* yang dilakukan mahasiswa agar dapat diminimalisir.

Penelitian ini sangat penting dilakukan dalam dunia pendidikan khususnya perguruan tinggi yang tentu menginginkan lulusan dengan kualitas terbaik, dan agar mahasiswa ketika lulus dapat bersaing di dunia kerja.

**Kata kunci** : *fraud pentagon*, perilaku tidak jujur, *academic dishonesty*, covid-19, mahasiswa akuntansi

## **ABSTRACT**

*This study was conducted to examine the effect fraud pentagon and dishonest behavior towards academic dishonesty during the covid-19 pandemic gender as a control variable (case study of accounting student of xyz university). This study is a quantitative study with primary data using google form, population 248, the number of samples based on the slovin formula 153, sampling method with convenience sampling, data analysis technique using PLS.*

*The results showed that pressure had a significant positive effect on academic dishonesty, opportunity had a significant positive effect on academic dishonesty, rationalization had a significant positive effect on academic dishonesty, opportunity had a significant positive effect on academic dishonesty, arrogance had a significant negative effect on academic dishonesty, dishonest behavior had a significant positive effect on academic dishonesty. academic dishonesty, through research results, it is hoped that it will be useful for students, academics, and other researchers, students who are depressed, opportunities that can be exploited by abilities, become important to see and respond to academic dishonesty committed by students so that they can be minimized.*

*This research is very important to do in the world of education, especially universities which of course want graduates with the best quality, and so that graduating students can compete in the world of work.*

**Keywords** : *fraud pentagon, dishonest behavior, academic dishonesty, covid-19, accounting student*