

MENGUNGKAP MUNCUNYA TINDAKAN ACADEMIC DISHONESTY DI KALANGAN MAHASISWA AKUNTANSI

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ABSTRAK

Ketidakjujuran akademik di kalangan mahasiswa menjadi perhatian utama dalam pendidikan tinggi Indonesia, dengan kecurangan akademik sebagai prediktor tingkat korupsi suatu negara. Penelitian ini bertujuan mengungkap dan menganalisis alasan praktik ketidakjujuran akademik mahasiswa menggunakan *Theory of Reasoned Action* dan *Fraud Diamond* sebagai kerangka teoritis. Menggunakan metode kualitatif dengan pendekatan studi kasus, data dikumpulkan melalui observasi, wawancara dengan mahasiswa dan dosen akuntansi Fakultas Ekonomi Undiksha, serta dokumentasi. Hasil menunjukkan perkembangan teknologi AI (ChatGPT) memberikan dampak signifikan pada pembelajaran. Mahasiswa memanfaatkan AI untuk menyelesaikan tugas cepat dan efisien, namun berpotensi menimbulkan ketergantungan dan kecurangan akademik seperti plagiarisme dan penggunaan jasa joki. Tekanan akademik berupa tugas menumpuk dan tenggat ketat menjadi pemicu utama pencarian solusi instan. Sistem pembelajaran monoton dan kurang praktik mendorong mahasiswa menyarankan peningkatan fleksibilitas, peran aktif dosen, dan keseimbangan teori-praktik untuk mencegah kecurangan akademik.

Kata kunci: *Academic Dishonesty, Theory of Reasoned Action, Fraud Diamond, Mahasiswa Akuntansi.*

REVEALING THE EMERGENCE OF ACADEMIC DISHONESTY AMONG ACCOUNTING STUDENTS

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ABSTRACT

Academic dishonesty among students has become a major concern in Indonesian higher education, as academic fraud serves as a predictor of corruption levels in a country. This study aimed to explore and analyze the reasons behind academic dishonesty practices among students using the Theory of Reasoned Action and Fraud Diamond as theoretical frameworks. A qualitative method with a case study approach was employed, where data were collected through observation, interviews with accounting students and lecturers at the Faculty of Economics, Undiksha, and documentation. The findings reveal that technological developments, particularly AI (ChatGPT), significantly impact learning methods. Students utilize AI to complete assignments quickly and efficiently, yet this usage potentially creates long-term dependency and academic fraud such as plagiarism and ghostwriting services. Academic pressure from accumulated tasks and tight deadlines becomes the primary trigger for students seeking instant solutions. The monotonous learning system lacking practical application drives students to suggest improvements in time flexibility, active lecturer involvement, and theory-practice balance to prevent academic dishonesty.

Keywords : *Academic Dishonesty, Theory of Reasoned Action, Fraud Diamond, Accounting student*