

ACADEMIC INTEGRITY AND INTENTION OF CHEATING IN ACCOUNTING STUDENTS IN THEORY OF PLANNED BEHAVIOR

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ABSTRACT

Cheating is an academic integrity violation behaviour that is very common among accounting students today. The practice of violations is feared to be carried over into the future, which can lead to unethical actions for an accountant. The causes of violations of academic integrity are caused by several things, namely subjective norms, behaviour, moral obligations and past behaviour. This study aims to look at the effect of academic integrity on the intention of cheating on accounting students. The sample in this study was accounting students in Yogyakarta, with a total of 436 students. The research method used in this study was mixed-method, quantitative method conducted by using Partial least Square (PLS), while the qualitative method conducted through interviews as confirmation to 10 respondents. The results of this study found that attitudes, moral obligations and past behaviour have a potential influence on students' cheating intentions. Meanwhile, subjective norms effect was 16.78% and it had biggest effect on the intentions of cheating accounting students in Yogyakarta,

Kata Kunci: *Theory of Planned Behavior; Subjective Norms; Academic Integrity*