

ABSTRACT

ANALYSIS OF THE ACADEMIC DISHONESTY BEHAVIOR AMONG ACCOUNTING STUDENTS PUBLIC UNIVERSITIES IN BANDARLAMPUNG : APPLICATION THEORY OF PLANNED BEHAVIOR

By
LAEINA DESTIA

This study aims to find empirical evidence about the influence of attitudes, subjective norms, and perceived behavioral control on intentions by doing academic dishonesty behavior on accounting students. This study uses the framework of The Theory of Planned Behavior (TPB) developed by Beck and Ajzen (1991) in predicting the behavior of academic dishonesty. The population in this study are accounting students of three public universities in Lampung. A sample of 83 respondents were given a questionnaire adopted from Stone et al. (2010) dan Harding et al. (2007). The items of the questionnaire were then translated to Indonesian and slightly modified to accomodate the local context of Indonesia. The data was analyzed using structural equation model software, namely SmartPLS 2.0.

In general, this study confirms the Theory of Planned Behavior in predicting the behavior of academic dishonesty. With the exception of one variable, namely perceived behavioral control, it is found that attitudes and subjective norms affect a person's intention to perform the behavior of academic dishonesty. This study also finds that intention influences the behavior of academic dishonesty, which means that intention mediates attitudes and subjective norms of accounting students to academic dishonesty behavior.

Such results are expected to provide precautionary measures for the authorities to deal with the behavior of academic dishonesty among accounting students. They may use this study in considering strategies and policies to improve and promote academic honesty among accounting students.

Keywords: Theory of Planned Behavior (TPB), attitude, subjective norm, perceived behavioral control, academic dishonesty behavior