

ABSTRACT

This study aims to analyze the influence of relativism, idealism, and gender toward academic cheating behavior of accounting students of Diponegoro University.

The sample in this study were taken by using purposive samplings' data collection methode. The number of sample that used in this study were 250 respondents. The data obtained were analysed by using Linier Regression technique through IBM SPSS 21 software.

The result of this research show that relativism positively significant related to academic cheating behavior of accounting students and idealism negatively significant unrelated to academic cheating behavior of accounting students. Moreover, gender does significantly related with negative direction of relation to academic cheating behavior of accounting students.

Key Words: *Academic Cheating Behavior, Relativism, Idealism, Gender, Accountant, Ethics.*