

ABSTRACT

The purpose of this study to analyze the factors that influence academic fraud in the form of cheating behavior of undergraduate accounting students (S1). This research analyzes the effect of pressure, rationalization and intelligence on academic fraud with opportunity as a moderating variable.

This research conducted by experimental methods using primary data. Respondents from this study were 210 undergraduate students (S1) majoring in Accounting at Diponegoro University. The sampling method uses a proportional random sample technique. While the analysis tool used SmartPLS v.3.2.8 and used the bootstrapping approach in statistical testing.

The results of this study indicate that rationalization has a positive effect on academic fraud. However, pressure and intelligence do not affect academic fraud. Other results show that opportunity do not have a moderating effect on the relationship of pressure, rationalization and intelligence to academic fraud. It causes that opportunity is a moderating predictor in the relationship between the models formed.

Keywords : *Pressure, Rationalization, Intelligence, Opportunity and Academic Fraud*