

The Influence of Fraud Triangle, Academic Self Efficacy, and Generation Z Characteristics on Academic Fraud Behavior of Accounting Students as Future Accountants (Case study of accounting students on bengkalis Island)

Name : AYU BESTARI SIANTURI
Nim : 5304211344
Supervisor : Nur Anita, SE., M. S. CGAA

ABSTRACT

This study aims to examine the influence of the Fraud Triangle, Self-Efficacy, and Generation Z Characteristics on Academic Fraud among accounting students in the city of Bengkalis. This research employs a quantitative approach and utilizes primary data. The sample consists of 184 respondents selected using purposive sampling and measured using a Likert scale. The data were analyzed using SPSS 25 with multiple linear regression analysis techniques. The results of the study show that, partially, the Fraud Triangle has a positive influence on academic fraud, the Self-Efficacy variable has no significant effect, and Generation Z Characteristics have a positive influence on academic fraud. The Adjusted R Square value obtained is 23%, indicating that the dependent variable (academic fraud) is influenced by the independent variables tested in this study, while the remaining 76% is influenced by other variables not included in this research.

Keywords: *Fraud Triangle, Self Efficacy, Generation Z Characteristics, Academicn Fraud.*