A Conceptual Insights of Academic Dishonesty on Accounting University-Students Using Theory of Planned Behaviour (TPB) Model

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Abstract. The paper provides a conceptual understanding of dishonesty in academic activities through the use of Theory of Planned Behavior (TPB) model constructs. The empirical study-based phenomenon related to academic fraud conduct is expressly proposed in the research topic. The TPB-related empirical investigations were used to build this model for academic fraud behavior. These studies illustrate that developing intentions leads to dishonest action, and that attitudes about behavior influence these intentions, subjective standards, and perceived behavior control. TPB's qualitative theoretical framework for predicting academic dishonesty is intended to be used in future research projects involving university students in accounting-related areas. The findings will help university policymakers understand how to reduce academic dishonesty.

Keywords: Academic Dishonesty, TPB, Conceptual Model, Accounting Students.

1 Introduction
1.1 Background of the Research

The vast expansion of information technology noawadays has reformed the utilization of lecture resources by students both as learning resources and references for completing assignments. [15] specifically highlighted some good practices of utilizing information technology in learning that have a positive impact on increasing knowledge and strengthening understanding of the material. Among them are the use of the internet by exploring information on relevant web pages to validate the understanding of an object of medical knowledge in nursing students and validating the visualization of micro and macro level processes to improve the understanding and knowledge of students in their field of study of information systems who are taking programming courses. These efficient and effective utilization of information technological-based resources provide significant influence on the quality improvement of graduates not only in cognitive enhancement but also in information technology literacy.

On the other hand, some findings from [10] reveal irregularities in the use of information technology which is the antithesis of the findings of [15]. [10] point out several unethical practices of utilizing information technology and the internet in the academic world such as: online coursework services developed by individuals to help other students and the provision of solution manuals, test banks, essays, etc. The use of services for academic activities such as

these is relatively an act of academic misconduct or fraud. The utilization of such services for academic activities is relatively an act of academic misconduct or fraud. Thus, if the shortcuts in question continue to be implemented in a wider scope, it will have a very serious negative impact on the moral decline and integrity of students as future professionals who will enter the relevant industry in the future.

In particular, some researchers analogize the real description of academic dishonesty as an iceberg phenomenon [7, 25, 26, 5]. They indicate a uniform implication of academic dishonesty committed by students that underscores two common facts Firstly, the survey results of reported academic cheating by university students are a relatively small fraction of the real situation. Second, the potential for bias resulted by responses coming from convinence sampling in majority of related studies. They are due to inappropriate scales of dishonesty acts detected from the work completed and circulated among students. Another surprising fact is also revealed in the results of [30] which highlighted that the practice of academic dishonesty among students is commonplace because almost all students do this.

The iceberg phenomenon of dishonesty acts in academic circumstances such as cheating, plagiarism and other relevant matters needs to be understood comprehensively because persuasive approaches in the context of education and teaching activities have a relatively minor impact on behavior change. As highlighted by [24] and [12] that the teaching approach relatively does not have a significant effect in strengthening academic integrity and morals in students. One school of thought that can examine academic cheating as a whole is the TPB developed by [1]. Susbsequent studies had been followed suit examining the behavior related academic dishinesty using TPB perspective such as [29, 40, 24] manifested a significant ability of the TPB to predict and explain the impact of moralistic principles on individuals on academic dishonesty behavior.

The development of information technology in learning also influences the ineffectiveness of teaching approaches in improving academic integrity. The novelty of the existing study through the exploration of TPB in predicting academic cheating behavior is specifically seen from the practice of manipulating the results of the Turn-It-In application. In particular, the Turn-It-In plagiarism checker application is currently a relative scourge for final year students and yet there has been no particular study counducted in the area of academic manipulation and dishonesty reflecting the TPB point of view. Thus, further studies based on the TPB to predict academic dishonesty in final year students are very interesting to follow up with the aim of obtaining more comprehensive insights regarding factors that causing students engage with academic dishonesty. Therfore, the result of upcoming study can further bring visions and methods to mitigate this unethical behavior.

1.2 Research Problem

In general, the research problem focuses on proposing empirical study-based phenomena related to academic cheating behavior. The development of the academic cheating behavior research model is based on empirical studies relevant to the TPB which show that behaviors associated with committing acts of academic dishonesty result from intentions. Furthermore, the construct of the intention itself is determined by three dimensions: attitudes, subjective norms, and perceived behavioral control. [1] emphasized that favorable attitudes and prevailing subjective norms (although not prevalent) provide motivation for individuals to engage in the behaviors. However, the rigid intentions in perpetrating the dishonesty behaviors

moulded if the perceived control is stronger than the behavior.

Today, as technology has attached to daily routines on all mankinds all over the world, the ethical behavior of professionals is questioned with regards to the opportunities provided by the technology that can make everything simpler and faster. Hence, it is pivotal to make certain that future university graduats are more cautious and awared at the same time in promoting and practiciing clean acts at their future professional duties [24]. [32] suggested that the practice of ethical inculcation starts from individual to individual touching their inner self, which then tranforms into the expected ethical behavior. Accordingly, people learn to adapt ethical principles whilst they are engaging in the process of socialization, activities in their neighborhood, and self-reflection, along with existing standards applied in the local culture and society. Therefore, embedding ethical values are deemed as must-do as well as being an integral part in the education system. The implications from this practice can be seen as the university's objectives to encourage students practicing high standard of morality that can further setting a culture of honesty among universities' students. It is the university's responsibility to set more effective ways to induce students with high standard of academic integrity and fast responded to not acting with academic dishonesty incidences.

The Turn-It-In plagiarism checker application has relatively become a scourge for final year students as the university has set a minimum limit of the level of similarity of accepted content (range 20% - 35%). Therefore, almost all students modify the content with various patterns such as: adding and subtracting punctuation marks, replacing sentences with foreign language wording in sentences that are indicated to be identical to other sources by the plagiarism checker. Future studies in this area are believed to be able to provide interesting and up-to-date findings related to academic dishonesty behavior in the 21st century learning era.

In particular, the testing ground of this research model includes the exploration of further evaluation of academic integrity modeling courses in business and accounting students. This study is based on the TPB by [1] with qualitative study model extensions by [15, 13, 36] also became the epistemology and ontology of the research framework for the influence of Academic Dishonesty on the practice of content modification for circumventing Turn-It-In results with the synchronization of the TPB model, for strengthening the modeling of academic integrity character building especially in the university students on business and accounting departments. Thus, the results of the exploration of studies based on these two models will provide a sustainable update of the academic integrity model by considering the character / moral formation factors of students.

2   Literature Review
2.1   Academic dishonesty Among Accounting Students

[3] define academic dishonesty as "...acts, behaviors, or, in some cases, omissions that may give rise to an inappropriate assessment of an individual's academic performance or that give some individuals an unfair advantage in their educational endeavors." In more detail, [3] describe several examples of academic cheating apart from plagiarism including falsifying data, using fictitious citation sources, and various forms of cheating in examinations at the learning evaluation stage. They argue that if left unchecked, these behaviors can reduce the market value of a student's degree, the reputation of the degree, the reputation of the academic institution, and public trust in higher education. Furthermore, [15] outlined that several efforts

have been made to minimize academic cheating and the risks it poses, for instances providing solutions and manuals in Excel-based for accounting related-assignments [19], and paraphrasing via web-application and artifical intelegence provided in the internet [9]. Nonetheless, academic dishonesty remains prevalent, and can be feared to extend into the world of work where alumni devote themselves professionally.

[2] and [10] have presented the trend of the engagement of dishonesty behavior in higher education level. The studies also concluded that the advance of tehnology including its applications that are worldwide used impacting on the ease of access to unlimited information have become a catalyst in the increasing opportunities for students to engage in dishonest behavior. Interestingly, from [41] point of view, he summarized that despite the increased focus on educating students to promote ethics in business circumstances, academic cheating remains issues with almost no end in sight.

Studies conducted by [15, 2, 4, 27, 23, 20, 21, 22, 17, 18, 6, 14] reported a significant ratio of accounting and business students practicing cheating in learning evaluation activities especially at the undergraduate level. And even these cheating actions also continue on the auditor's professional certification exam after they work as internal accountants and public accountants.

Supposedly, as emphasized by [15, 27, 3, 36] academic dishonesty that occurs among students majoring in accounting and business should be a concern for academics in higher education both at the undergraduate and postgraduate levels. This concern is reasonable because these alumni who in the future will be the front line and perhaps the last for the creation of a business with integrity.

In particular, in carrying out their profession they are bound by high standards as set by the accounting profession and their clients. Future accountants must also comply with relevant Professional Ethical Standard emphasizing to present theirselves with honesty and integrity in all aspects of their professional life. Thus, grounded in the TPB [1] designed to assess the depth of content falsification to deceive Turn-It-In results, the factors influencing its use, as well as to what extent students admit using and applied within their society and peers becomes a refreshing novelty not only for strengthening the TPB as a basis for thinking in predicting acts of academic dishonesty but also revealing the latest facts of Turn-It-In manipulation in final year accounting students.

3   Future Research Design

This paper presents the conceptual review which updating the reseacrh model occupied in previous studies on the utilization of the original TPB and its modified version in the context of academic integrity. Future research can postulate academic dishonesty with the TPB model [1] and further establish a conceptual framework that demonstrates coherence between variables. Specifically, the academic dishonesty variable as an endogenous variable is proxied by behaviors relevant to cheating the content of students' final project manuscripts to trick plagiarism detectors via plagiarism checker applications such as Turn-it-In. As mentioned earlier, this application has relatively become a scourge for final year students where universities have set a minimum limit of the level of similarity of accepted content (ranging from 30% to 35%) so that almost all students modify the content with various patterns such as: adding and subtracting punctuation marks, replacing sentences with foreign language

redactions in sentences that are indicated to be identical to other sources by the plagiarism checker.

Research orientation in this area should be aimed at:

a. Describing the intentions and dishonest behavior of students
b. Model testing through
   1. Analyzing the direct effect of attitude, subjective norms and behavioral control on intentions and dishonest behavior.
   2. Analyzing of the indirect effect of attitudes, subjective norms and behavioral control on intentions and dishonest behavior.

Future research can be carried out by testing deductive hypotheses from the interrelationships between variables: attitudes, subjective norms, and behavioral control, dishonest intentions, dishonest behavior as the core constructs of the TPB model. The hypotheses (H) that will be tested further in this study are as follows:

a. H1: The attitude influences the intention to be dishonest.
b. H2: The subjective norms infleunces the intention to be dishonest.
c. H3: The behavioral control influences the intention to be dishonest.
d. H4: The behavioral control infleuces the dishonest behavior.
e. H5: The attitude has an indirect effect on dishonest behavior through the intention to be dishonest.
f. H6: The subjective norms have an indirect effect on dishonest behavior through the intention to be dishonest.
g. H7: The behavior control has an indirect effect on dishonest behavior through the intention to be dishonest.
h. H8: The behavioral control influences the dishonest behavior.

3.1 The Operationalization of Research Variables

The research design of academic cheating measures based on the TPB [1] can utilize mixed methods integrating quantitative and qualitative data collection and analysis methods for time efficiency and to control the data relevant with the research objectives [16]. The majority of data is obtained qualitatively by utilizing survey instruments that also include interview techniques using open-ended questions to research respondents. Furthermore, the qualitative data in question will be quantified to answer the research problems and objectives that have been set previously, namely analyzing the rerlationships among the four variables and one intervening variable under study.

Table 1. Research Variables

Variables	Sources
Attitudes	[28, 33, 1]
Subjective Norms	[39, 1]
Perceived Control Behavior	[40, 22, 1]
Intentions on Dishonesty Behavior	[39, 1]
Dishonesty Behavior	[38, 3, 1]

3.2 Population, Sample and Research Location

Relevant with the objective of the study, the targeted research population should be dedicated to university undergraduate and graduate students majoring in Accounting or relevant at various public and private universities in Indonesia as well as other countries who are expected to be the sample of this study. The sampling technique is carried out using Snowball sampling where the research team will share the online questionnaire link in the whatsapp group to the circulation of lecturers and peers and ask to forward the sharing of the questionnaire link to other Accounting lecturer colleagues in their communication circulation. The data collection can be supplemend by the interview and focus group discussions with several open questions related to the factors influencing and mode of academic dishonesty, especially in the completion of student final assignments such as theses, project assignments and so on.

The data analysis technique that can be considered for use in this research area is using Partial Least Square (PLS). PLS is a Structural Equartion Modeling (SEM) equation model using a variance-based approach or component-based structural equation modeling. According to [8], the purpose of PLS-SEM is to develop theory or build theory. PLS is used to explain whether there is a relationship between latent variables (prediction). PLS is a powerful analysis method because it does not assume current data with certain scale measurements, small sample size.

Other techniques certainly including the elaboration of descriptive statistics which are intended to describe the facts relevant to facts constructed in the research variables without aiming to make general conclusions that belongs to the hypotheses testing results. This analysis measures central tendency (measurement of central symptoms such as Mean, Mode and Variance) and measurement of deviation (range, standard deviation and variance) will also be discussed graphically.

In addition, the expansion of data groups by clustering types specifically at the undergraduate, master's and doctoral levels of study will provide equally interesting findings. A detailed discussion of the frequency and mode of academic dishonesty based on data groups per study level of the research sample will extract a factual picture of academic dishonesty in both quantitative and qualitative contexts. Further analysis with relevant t-tests on the data groups in question also proposes a unique perspective regarding the occurrence and implications of academic dishonesty at each level of study in the field of Accounting and Business.

4 Conclusion

The area of study related to students dishonesty acts in the academic environment in both Accounting and Business and other fields is nothing new. However, further research in this area is still relevant and interesting to study because the problem of cheating and academic dishonesty behavior will continue to occur along with the dynamics of the times and the development of information technology. In particular, in practice in the scope of higher education, with the many demands and bills of duty and competence among students and lecturers, they will continue to look for loopholes that can provide shortcuts for the fulfillment of their academic credits and achievements without being detected by any device or system.

The specific utilization of the TPB also remains a relevant premise for the exploration of the factors that cause individuals to engage in acts of academic dishonesty. Indeed, academic cheating - the manipulation of results from the Turn-It-In plagiarism checker application in particular - deserves further investigation within the scope of quantitative or qualitative or mixed-method research. From the TPB perspective, academic dishonesty is not natural but tends to occur as a result of certain conditions that force academics to mortgage their ethics and integrity. Thus, the results of the TPB exploration into the modeling of dishonesty in academic particularly in the Accounting and Business related students is sought to be able to open a distinction paradigm, especially in the era of digitalization and the use of artificial intelligence in academic activities that are increasingly prevalent today and in the future.

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