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Academic Dishonesty among Accounting Students During COVID-19: New Evidence from Developing Country

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ABSTRACT

This research study aims to develop an integrated model by combining personality trait and theory of planned behavior to resolve academic dishonesty among accounting students during COVID-19 pandemic. Specifically, the effect of three theory of planned behavior (TPB) construct on academic dishonesty is investigated, with the role of justification as a mediating variable. The role of TPB construct as mediating variable between five personality traits and academic dishonesty is also determined using 314 accounting students. The result indicated that there is a positive relationship between attitude and academic dishonesty. Additionally, the role of justification as a mediating variable proved partially significant in the relationship. In this context, TPB construct mediated the relationship between personality trait dimensions and academic dishonesty.

Keywords:
Academic dishonesty,
Justification concern,
Personality trait,
Theory of planned behavior.

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1. Introduction

The accounting profession is experiencing numerous issues affecting integrity and public reputation. These obstacles include concerns over academic dishonesty, reported to infiltrate the educational foundations of prospective accountants. The prevalence of unethical conduct among students creates concerns since individuals represent the forthcoming generation of professionals tasked with maintaining ethical standards. In addition, the public expects these individuals to perform with high moral values (Khalid et al., 2020), ultimately becoming prospective accountants (Guo, 2011). Armstrong (1987) argued that accounting students demonstrated a low level of moral development compared to non-business students. A fundamental concern is the ongoing ethical violations shown by prominent business scandals. Therefore, the compulsion to attain elevated grades and obtain work leads to increased occurrences of plagiarism and other manifestations of academic dishonesty among accounting students (Koh et al., 2010). This trend is concerning since ethical decision-making is fundamental to the profession, and the deterioration of principles in education may have significant repercussions (Koh et al., 2010). Moreover, academic dishonesty among accounting students is related to the case of corporate scandals (Kassim et al., 2015). According to Dewanti et al. (2021), academic dishonesty is connected to unethical behaviors in professional settings, especially in accounting and finance, where misconduct increases the persistent ethical issue within the field. Therefore, this connection indicates the necessity of establishing an ethical basis during education since students partaking in dishonest acts perpetuate similar behaviors in professional careers.

The prevalence of academic dishonesty among accounting students has attracted scrutiny in recent years; however, a large vacuum in the literature necessitates more investigation. First, a significant deficiency is the absence of comprehensive frameworks incorporating individual and contextual factors affecting academic dishonesty. Even though research has identified several individual traits, including conscientiousness (Hendy & Montargot, 2019), there is a lack of investigation regarding the interaction between these traits and with wider contextual factors, such as attitudes. The conscientiousness dimension of the Big Five personality trait has been adopted as an input variable by previous research (Hendy & Montargot, 2019). The current literature concerns the inadequate comprehension of situational and individual elements leading to academic dishonesty, particularly among accounting students. However, this variable was not explored in the online learning period, indicating a necessity of research to integrate individual trait with contextual elements in obtaining more comprehensive knowledge. The influence of technology on promoting academic dishonesty is a progressively pertinent subject, especially with the emergence of Artificial Intelligence (AI) technologies such as ChatGPT. The improper utilization of these technologies prompts ethical inquiries that remain inadequately explored in current literature. The research conducted by Alshurafat (2023) offered an initial examination. However, a comprehensive investigation of academic integrity during AI technology usage in online teaching environments is deemed necessary. This includes comprehending views on the inclusion of technology in cheating and the ethical ramifications of using AI in educational contexts.

Based on the aforementioned description, the shift to online learning environments, particularly expedited by the COVID-19 epidemic, introduces a novel aspect of examining academic dishonesty. The swift transition to online education has presented distinct obstacles and opportunities for academic dishonesty. Considering this, there is a paucity of research investigating the effect of the alterations on the beliefs and behaviors of students concerning academic integrity (Davies & sharefeen, 2022). The rise of e-dishonesty requires a reassessment of current paradigms and the creation of new tactics specific to online learning environments. A review of the literature (Chiang et al., 2022) represented that the research on academic dishonesty in online learning is in the early stages (Adzima, 2020). However, a deficiency persists in integrated models incorporating the issues within the field of accounting. Building on the results, this research develops an integrated model to combine personality traits (Goldberg, 1992) and the theory of planned behavior (Ajzen, 1991) in resolving academic dishonesty problems among accounting students during online learning due to COVID-19. Specifically, the effect of three theory of planned behavior (TPB) constructs on academic dishonesty was investigated, with the role of justification as a mediator. The role of three TPB constructs was also examined as mediators between academic dishonesty and five personality trait dimensions. The scope of this research is limited to five sections, featuring theoretical framework, method, discussion, and recommendations.

2. Literature Review

2-1. Academic Dishonesty

The outbreak of COVID-19 has severely affected the national and global economy (Comas-Forgas et al., 2021). Therefore, new human-to-human interaction is required, particularly in higher education institutions (HEIs). Universities have also been affected by the new type of societal interplay (Turnbull et al., 2021). The COVID-19 pandemic spawned international action toward online instruction and evaluation. According to Comas-Forgas et al. (2021), the transition to online instruction has often been carried out at short notice, and there is limited opportunity to protect academic integrity. Golden and Kohlbeck (2020) reported that online systems were prone to academic fraud. The widespread problem of academic dishonesty in online courses continues to grow, and this problem occurs in environments where students are not monitored (Golden & Kohlbeck, 2020). In addition, Onu et al. (2021) argued that academic dishonesty was a globally prevalent and continuously increasing issue, negatively affecting quality education and subsequent professional practices. Furthermore, the eye-opening number indicates that academic dishonesty is a major issue undermining fairness and academic norms (Chiang et al., 2022). Cheating frequently results in credentials based on undeveloped skills, and professional incompetence resulting from academic dishonesty can have dire consequences (Steinberger et al., 2021). Students tend to show unethical behavior at work, similar to the actions carried out in school (Grimes, 2004). In addition, unethical behavior erodes the confidence of the public in institutions (Malesky et al., 2022). Pavela (1997) developed a conceptual framework portraying academic goal achievement. The use of various forms of cheating, plagiarism, and facilitation greatly influences academic performance. This theme is part of the ethics field focused on the distinction between right and wrong (Chiang et al., 2022).

Academic dishonesty refers to misbehavior comprehending fraudulent conduct, plagiarizing, and cheating (Pan et al., 2019). The increasing prevalence of academic dishonesty has become a major concern for HEIs (Nazir & Aslam, 2010). Since this is a prevalent issue in colleges and universities all around the world, the concept has been reported by different research organizations (Hendy & Montargot, 2019). Some forms of academic dishonesty practiced commonly include using text messaging and concealed notes, plagiarism, buying essays from online platforms, and having other students write examinations (Diekhoff et al., 1999). Students caught in exam cheating are subjected to the negative consequences of failing the exam, assignment, and expulsion from university (Malesky et al., 2022). The use of academic dishonesty can affect the quality of education, leading to undermining norms and the integrity of universities (Lupton et al., 2000). This reduces students' abilities to some degree of accuracy and objectivity, influencing the equity and efficacy of instructional measurement. Moreover, academic dishonesty also diminishes learning capacity, and students are less prepared for advanced research. A total of three main factors contribute to the concept, namely a poor educational policy, a lack of academic support and demographic characteristics (Burke, 2007). The main factor influencing the development and implementation of academic dishonesty is the environment surrounding the institution (Kassim et al., 2015). At the individual level, the factors contributing to academic dishonesty behavior are explained by TPB (Ajzen, 1991) and the personality trait model (Goldberg, 1992).

2-2. Theory of Planned Behavior

The TPB can explain complex ethical decisions including academic dishonesty (Winardi et al., 2017). The intention to cheat and other dishonest behavior can be underpinned by TPB (Stone et al., 2010). This idea was developed by Ajzen (1991) as an extension of the theory of reasoned action (TRA), promoted by Fishbein and Ajzen (1975). In TPB, the actual behavior is influenced by the intention to behave and is caused by three construct, namely perceived behavioral control, subjective norms, and attitude toward behavior (Ajzen & Madden, 1986). Therefore, perceived behavioral control is defined as the perceived ease or difficulty of performing the behavior (Hendy & Montargot, 2019). The subjective norm is an evaluation focused on the expectations of individuals about behavior. The absence of in-person oversight during online examinations enhanced a climate where students experienced decreased social pressure to maintain academic honesty. Several research studies have indicated that students frequently justified unethical conduct by witnessing their classmates partake in analogous practices without facing the consequences (Comas-Forgas et al., 2021; Serhan et al., 2022).

This phenomenon was especially pronounced in research that emphasized the increased chances of academic dishonesty resulting from the online assessment format (Ababneh et al., 2022).

Cognitive and affective evaluation can explain the difference between right and wrong actions (e.g. I believe cheating on an assignment is wrong) (Hendy & Montargot, 2019). Research among students during the pandemic indicated that many perceived academic dishonesty as a method of enhancing performance with minimal effort, regardless of the possible adverse repercussions (Sallaberry, 2023). This result corresponds with other research suggesting the influence of personal perceptions regarding the advantages of cheating (Respati, 2023; Yusliza et al., 2022). TPB can be employed to better predict academic dishonesty (Hendy & Montargot, 2019) since the perceived behavior control of an individual is influenced by the resources and opportunities available to perform duties (Ajzen & Madden, 1986). Despite being the most influential theory in predicting various behaviors, such as academic dishonesty, TPB has not been extensively analyzed (Hendy & Montargot, 2019) in tourism and hospitality (Tajeddini et al., 2021, 2022). Research employing TPB construct has been carried out outside of Indonesia (Beck & Ajzen, 1991; Chudzicka-czupała et al., 2016; Hendy & Montargot, 2019; Scrimpshire et al., 2017; Stone et al., 2009, 2010) and within Indonesia (Winardi et al., 2017). However, a TPB construct (Winardi et al., 2017) was not studied during COVID-19 pandemic.

H1: TPB construct is significantly related to academic dishonesty during COVID-19.

2-3. Justification Concerns

This section discusses the various theories used to explain the motivation behind academic dishonesty. The neutralization theory states that the justification for the behavior of individuals can be influenced by situational factors (Hendricks, 2004). In addition, Galloway (2012) reported the justification for academic dishonesty and developed a change program to reduce cheating acts. Dejene (2021) explored 20 indicators of justification for academic cheating among the students of Ethiopian secondary school. The practice of academic dishonesty justifies deviant behavior. In this context, a theory suggests that students would rationalize cheating behavior by observing the actions of their friends (Hendy & Montargot, 2019), as reported by Festinger's contention (Festinger, 1975). Academic dishonesty is often rationalized due to a "fear of failure," strongly associated with a propensity to partake in the conduct. Radulovic and Uys (2019) asserted that apprehension compels students to justify cheating as an essential strategy to evade adverse academic consequences, eroding the ethical standards of educational institutions. Eriksson and McGee (2015) stated that students frequently rationalized academic dishonesty in specific situations to forecast participation in unethical conduct. The belief that cheating is permissible or trivial may enhance an environment conducive to academic dishonesty.

The moral disengagement theory asserts that students may segregate ethical convictions to rationalize dishonest behavior. Roberts et al. (2017) stated that expediency was valued over ethical considerations, characterizing academic dishonesty as a pragmatic decision rather than a moral deficiency. This rationalization process enables dishonest actions while preserving a self-image without directly contradicting moral convictions. Furthermore, cognitive dissonance can create a cycle where students continually rationalize behavior to reinforce a dishonest culture in academic environments. Błachnio et al. (2021) reported that diminished self-control led to academic dishonesty, showing the significance of justification in comprehending motivations for cheating. Similarly, Portnoy et al. (2018) stated that individuals could resort to dishonest actions as a mechanism to manage perceived risks and demands. Previous research also examined the role of justification as a mediating variable between attitude toward academic dishonesty, subjective norms, and perceived behavior control (Hendy & Montargot, 2019).

H2: Justification concern mediated the relationship between TPB construct (attitude toward academic dishonesty, subjective norm, and perceived behavior control) and academic dishonesty during COVID-19.

2-4. Personality Trait

The students' personality traits are a major risk factor in academic dishonesty (Bicer, 2020). Extensive research has been conducted on these traits and the relationship between academic dishonesty and personality (Steinberger et al., 2021). The results of previous research were analyzed using the five-

factor model of personality characteristics. Therefore, this model has been employed to examine the connection between academic dishonesty and personality traits. Different personality traits hold a significant relationship with academic dishonesty (Malesky et al., 2022). Among the traits analyzed, conscientiousness has an inverse connection to academic dishonesty (Hendy & Montargot, 2019). Giluk and Postlethwaite (2015) argued that highly conscientious students persisted and completed tasks successfully, possessing higher self-efficacy and motivation (Lee et al., 2020). Certain personality traits, such as neuroticism, openness to experience, and agreeableness, are associated with academic dishonesty (Giluk & Postlethwaite, 2015; Lee et al., 2020). According to Hendy and Montargot (2019), TPB construct mediated the relationship between personality trait and academic dishonesty.

Based on the results, students presenting specific personality traits, such as impulsivity or diminished conscientiousness, may have an elevated sense of control over cheating activities (Elsalem et al., 2021; Wahyuni et al., 2021). Individuals exhibiting elevated conscientiousness and integrity are inclined to harbor negative views towards cheating, recognize societal norms dissuading dishonesty, and experience diminished control over participating in the actions (Eshun et al., 2023). In contrast, students showing low honesty-humility or elevated psychopathy may cultivate favorable attitude towards cheating, recognize more permissive social norms, and feel emboldened to partake in dishonest actions due to their perceived dominance over the circumstances (Baran & Jonason, 2020). This dynamic indicates the effect of personality on TPB construct, influencing academic dishonesty. The elements of TPB, such as attitude toward academic dishonesty, subjective norms, and perceived behavioral control, serve as mediators in the association between personality trait and academic dishonesty.

H3: TPB constructs such as attitude toward academic dishonesty, subjective norm, and perceived behavior control, mediated the relationship between personality traits and academic dishonesty during COVID-19.

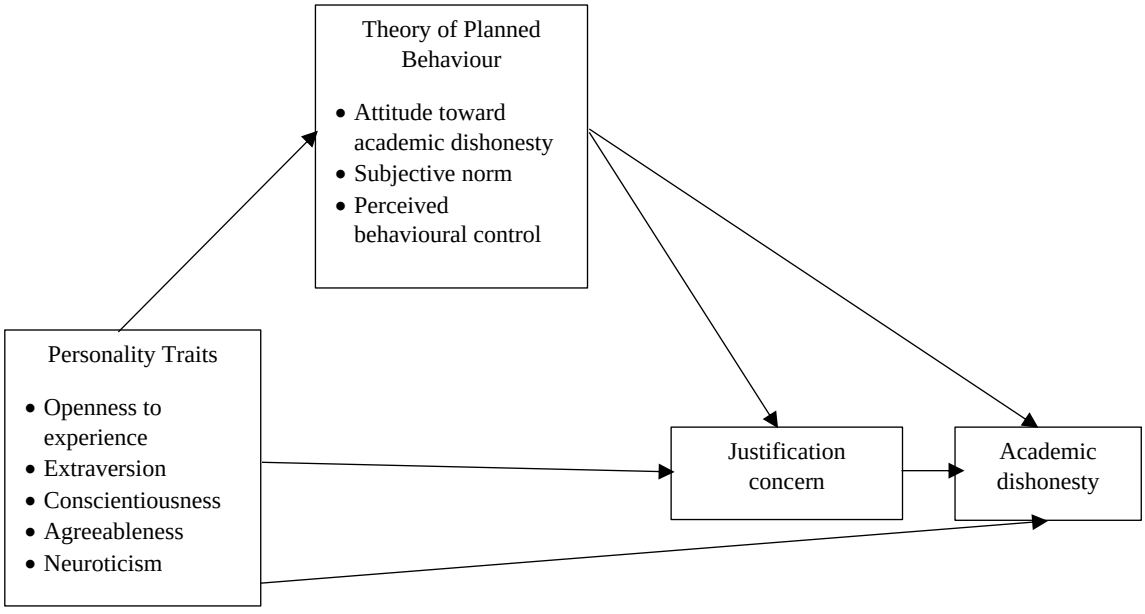

Fig. 1. Proposed Integrated Model

3. Research Methodology

The respondents consisted of students registered at two large private universities in Padang, Indonesia. In the 2021-2022 academic year, the number of students was 458 at *Universitas Bung Hatta* (UBH) and 1113 at *Universitas Putra Indonesia YPTK* (UPI). The proportional random sampling method was applied with e = 5% to obtain a sample size of 319. The proportional division showed that the samples for *Universitas Putra Indonesia* and *Universitas Bung Hatta* were 223 and 96 students, respectively. The primary data were gathered through a survey and the questionnaire was created using Google Forms before sending the link to the WhatsApp accounts of students. Face and content validity assessments were performed using a pilot test including four experts and 25 students. There were three and five latent

variables for TPB and the Big Five personality trait. Meanwhile, academic dishonesty consisted of 13 items developed by Cohen and David (1998) and Rakovski and Levy (2007), and used by Nazir and Aslam (2010). This variable was measured by five Likert scales starting from 1 (never participated) to 5 (always participated), with "copying during exam" serving as an example. In addition, justification concern included five items developed by Hendy and Montargot (2019), and measured using a five-point scale Likert ranging from 1 (strongly disagree) to 5 (strongly agree). Based on the result, the sample items included "no one will know about it." Attitude toward academic dishonesty is composed of 10 items developed by previous research conducted by Scrimpshire et al. (2017), an example of which was "willingness to report academic dishonesty by other students." This variable was measured using a five-point Likert scale of 1 (strongly disagree) to 5 (strongly agree). Subjective norm had one item: "to report the number of times peers cheated during the past academic year 2020/2021," advanced by Hendy and Montargot (2019). The responses included "1" as "never," "2" as "1 to 5 times," "3" as "from 5 to 10 times," "4" as "from 10 to 20 times," and "5" as "more than 20 times." Perceived behavioural control had four items based on the research by Scrimpshire et al. (2017) and was used by Hendy and Montargot (2019), with a sample item being "it is easy to cheat in the exam." The responses were based on five Likert scales starting from 1 (strongly disagree) to 5 (strongly agree). The personality variable used an International Personality Item Pool-Five Inventory (IPIP-FFI) developed by Goldberg (1992). However, the validity and reliability were tested by Donnellan et al. (2006). The variable comprised five dimensions, including conscientiousness, agreeableness, extraversion, neuroticism, and openness to experience, containing 50 items. Each dimension had 10 items, and respondents were asked to respond using five Likert scales, ranging from 1 (very inaccurately) to 5 (very accurately). Structural Equation Modelling-Partial Least Square (SEM-PLS) was used due to the characteristics of the theory development (Hair et al., 2013). Furthermore, this research employed a complex model with a large number of latent variables and items (Chin, 1998; Chin & Newsted, 1999). In this context, the Smart PLS used both measurement and structural model assessment (Hair et al., 2017). As suggested by Hosseini et al. (2024), measurement model assessment used the validity and reliability of the model. The structural model evaluation applied the Q-squared and Goodness of Fit (GOF) measures. Therefore, VAF-Sobel was used to measure the effect and intensity of the mediating variables for the second and third hypotheses (Hosseini et al., 2024).

4. Result and Discussion

A total of 314 accounting students, representing 21.13% of the population, participated in this research. Among these, 245 students were female (78%), while the remaining individuals were male (22%). There were 148 students (47.10%) aged 16 to 20 and 165 students (52.50%) aged 21 to 25. The respondents were categorized as follows: 28% of students were in their third year, while 27.10% were in their fourth years. Approximately 58.60% of accounting students had a CGPA of 3.51 to 4.00, while the remaining students had a CGPA below 3.51.

4-1. Measurement, Validity, and Reliability

Table 1 presents the measurement, validity, and reliability of the results. Four tests were utilized to evaluate the validity and reliability, namely outer loading, Cronbach alpha (CA), composite reliability (CR), and average variance extracted (AVE). The cut-off for outer loading is 0.700 (Hulland, 1999) or at least 0.600 (Chin, 1998). Based on the final run of the PLS algorithm, academic dishonesty has five valid items including ad2, ad3, ad4, ad7, and ad8. The justification concern possesses three valid items, namely jc7, jc8, and jc9. Attitude toward academic dishonesty (ACD) comprises acd2, acd3, and acd4, while perceived behavioral control consists of pbc1 and pbc2. Finally, the subjective norm consists of one valid item, while one item from the personality trait category is removed. In the personality trait model, agreeableness is represented by a single valid item (AGRn2), while conscientiousness is composed of CONp1, CONp2, CONp3, CONp4, and CONp5. Extraversion retains only EXTp5, while neuroticism includes a total of seven valid items (NEUn1 to NEUn6 and NEUn8). Similarly, openness to experience is characterized by four valid items, namely OPEp3, OPEp4, OPEp6, and OPEp7, reflecting the overall structure of the validated personality trait measures. All constructs have high indicator reliability, measured by Cronbach alpha (>0,70) and composite

reliability (>0.70) (Bagozzi & Yi, 1988). The average variance extracted value for all constructs is satisfied (>0.50), and convergent validity is supported (Bagozzi & Yi, 1988).

Table 1. Factor Loadings, Composite Reliability, Cronbach Alpha, and Average Variance Extracted

Construct	Item	Factor Loading	CA	CR	AVE
attitude toward academic dishonesty	I will report the cheating by a student I do not know (acd2).	0.899	0.876	0.923	0.800
	I will report the cheating by my friend (acd3)	0.901			
	I will report the cheating that has occurred to uphold justice for honest students (acd4)	0.884			
academic dishonesty	I copied the exam from the notes I had prepared during the exam (ad2)	0.678	0.810	0.866	0.567
	I copied (copy-pasted) my friend's major assignment report (ad3)	0.854			
	I copied my homework from my friend's homework (ad4)	0.776			
	I am taking someone else's task as my own (ad7)	0.794			
	I let my friend use my assignment report to copy it (ad8)	0.644			
agreeableness	I mess up things a lot (agrn2)	1.000	1.000	1.000	1.000
conscientiousness	I enjoy interacting with many individuals at an event (conp1)	0.780	0.749	0.839	0.565
	I'm not interested in other people's situations (conp2)	0.699			
	I like order (conp3)	0.749			
	I have fluctuating emotions (conp4)	0.778			
extraversion	I master a lot of vocabulary (extp5)	1.000	1.000	1.000	1.000
justification concern	Cheating serves my interests (jc7)	0.827	0.750	0.857	0.667
	My family will continue to support me even if I am proven to have committed academic dishonesty (jc8)	0.855			
	My friend will be with me even if I am proven to have committed academic dishonesty (jc9)	0.765			
neuroticism	I immediately started working on the assigned task (neun1)	0.730	0.878	0.900	0.567
	I get easily disturbed (neun2)	0.703			
	I always have brilliant ideas (neun3)	0.745			
	I don't talk too much (neun4)	0.615			
	I am a gentle person (neun5)	0.880			
	I often forget to put things back in their place (neun6)	0.886			
	I don't have a good imagination (neun8)	0.671			
openness to experience	I carry out activities according to the schedule or agenda (opep3)	0.711	0.740	0.830	0.551
	I get easily annoyed (opep4)	0.797			
	I don't talk much to people I don't know (opep6)	0.701			
	I make others feel comfortable (opep7)	0.755			
perceived behavioral control	I find it easy to cheat on my homework assignment (pbc1)	0.889	0.771	0.897	0.813
	I find it easy to cheat during exams (pbc2)	0.914			
subjective norm	How many times did you report your classmates' academic cheating behavior while completing assignments and exams during the 2020/2021 academic year? (sn)	1.000	1.000	1.000	1.000

The second assessment for the divergent validity of the model was carried out using the Fornell-Lacker criterion (Fornell & Larcker, 1981). Table 2 provides the result of the divergent validity of the model. All diagonal values are greater than the correlation between the constructs. For example, the square root of AVE for AD is higher than 0.16 (the correlation between AD and AGM). Therefore, the divergent validity is satisfied for all constructs.

Table 2. Divergent Validity of the Model

Construct	AD	AGM	ACD	CONP	EXTP	JC	NEUN	OPEP	PBC	SN
AD	**0.75**									
AGM	0.16	**1.00**								
ACD	0.32	0.16	**0.90**							
CONP	0.28	0.23	0.34	**0.75**						
EXTP	-0.19	-0.09	-0.09	-0.09	**1.00**					
JC	-0.26	-0.29	-0.17	-0.22	0.19	**0.82**				
NEUN	0.02	-0.12	0.02	0.07	0.11	-0.02	**0.75**			
OPEP	0.05	0.08	0.25	0.60	0.20	0.00	0.05	**0.74**		
PBC	-0.24	-0.20	-0.28	-0.27	0.20	0.41	-0.06	-0.11	**0.90**	
SN	-0.02	-0.03	0.15	0.01	0.25	0.07	0.16	0.17	0.02	**1.00**

4-2. Inferential Statistics

Based on the measurement assessment, the model is valid, and proceeds to test the structural model. This assessment addresses the relationship among latent variables and is used for hypothesis testing to investigate predictive power and relevance. Table 3 provides the predictive power of the model and the assessment result of the five latent dependent variables. The higher predictive power is justification concern (0.175), categorized as moderate predictive power (Cohen, 1992).

Table 3. Predictive Power

Latent dependent variable	R Square	R Square Adjusted
academic dishonesty	0.142	0.125
attitude toward academic dishonesty	0.134	0.120
justification concern	0.175	0.167
perceived behavioral control	0.125	0.111
subjective norm	0.099	0.084

4-3. Criterion Q square

Table 4 presents the predictive relevance of the model. The use of Smart PLS for prediction purposes required a measure of predictive capability. Blindfolding in Smart PLS is suggested to have the Q square (Henseler et al., 2009), which is the criterion to evaluate the estimation of the omitted data and relative impact of the structural model for the latent dependent variable (Henseler et al., 2009). The value of Q square ranges from 0.046 to 0.108, with an average of 0.086 categorized as medium predictive relevance.

Table 4. Predictive Relevance of the Model

	SSO	SSE	Q^2 (=1-SSE/SSO)
academic dishonesty	1.570.000	1.463.247	0.068
attitude toward academic dishonesty	942.000	851.976	0.096
justification concern	942.000	840.142	0.108
perceived behavioral control	628.000	573.106	0.087
subjective norm	314.000	299.544	0.046

4-4. Overall Model Fit

Evaluating model fit in Partial Least Squares Structural Equation Modeling (PLS-SEM) through Smart PLS is essential for corroborating the links among constructs in a research framework. The Goodness of Fit (GOF) index is a principal metric to assess the overall model fit and is defined as the geometric mean of the average coefficient of multiple determination and the average commonality (Hosseini et al., 2024). This index is a universal fit metric, enabling researchers to ascertain when a model sufficiently captures the data. Based on the average determination coefficient (0.135) and a mean value of commonality (0.081), the obtained value of the GOF is 0.105, which is considered a medium value (ranging from 0.01 to 0.25).

4-5. Examining the Significance Coefficient of the Mediator Hypothesis

The Sobel test is a well-established statistical method used to evaluate the significance of mediation effects across numerous settings. This test is very useful for ascertaining when a mediator variable

significantly transmits the effect of an independent variable to a dependent one. The Sobel test fundamentally assesses the indirect impact of the independent variable on the dependent one through the mediator, elucidating the underlying mechanisms of connections. Furthermore, the Sobel test is frequently supplemented by additional mediation analysis methods, including the variance accounted for VAF, which measures the fraction of the total effect mediated (Hosseini et al., 2024). The z-value is used to examine the mediating significant effects between independent and dependent variables. Therefore, the justification concern, as a mediating variable, produces a VAF value of 0.357 and a z-value of -2.267, which is greater than ±1.96 (df=312, and α=5%). This variable significantly mediated the relationship between perceived behavioral control and academic dishonesty. The VAF value of the justification concern between perceived behavioral control and academic dishonesty is 0.357. This indicates that 35.7% of the total effect is explained by justification concern. In addition, the mediating role of attitude between conscientiousness and academic dishonesty is also significant at the 5% level (z-value=2.160). The VAF value of this mediating variable is 0.210, indicating that 21% of the total effect is determined by attitude toward academic dishonesty. Table 5 presents the effect intensity of the mediating variables and their corresponding z-values.

Table 5. Effect Intensity of the Mediating Variables and Z-Value

Assumption	a; path coefficient of the effect of the IV to the mediator	b; path coefficient of the effect of the mediator to DV	c; path coefficient of the effect of IV to DV	Sa: standard error of the effect of the IV on the mediator	Sb: standard error of the effect of the mediator on DV	VAF	z-value
A mediating variable of the justification concern (JC) between perceived behavioral control (PBC) and academic dishonesty (AD)	0.319	-0.115	-0.066	0.065	0.045	0.357	-2.267
A mediating variable of the attitude toward academic dishonesty (ATT) between conscientiousness (CON) and academic dishonesty (AD)	0.245	0.235	0.217	0.078	0.079	0.210	2.160

A total of three hypotheses are tested in this research. First, TPB construct has a significant effect on academic dishonesty. The results indicate that academic dishonesty is significantly related to attitude (β=0.235, α=1%). The second hypothesis states that justification concerns mediate the relationship between TPB construct and academic dishonesty. The result suggests a significant relationship between perceived behavioral control and academic dishonesty (β=-0.062, α=10%), which is partially accepted. The third hypothesis states that TPB construct mediates the relationship between personality traits and academic dishonesty. This hypothesis is partially confirmed at α=5%, as reported in Table 6.

Table 6. Hypothesis Test Results

Relationship	Original Sample	P Values	Decision
Attitude toward academic dishonesty -> academic dishonesty	0.235	0.003***	confirmed
perceived behavioral control -> justification concern -> academic dishonesty	-0.062	0.062*	confirmed
conscientiousness -> attitude toward academic dishonesty -> academic dishonesty	0.057	0.044**	confirmed

Note: *, **, and *** indicate significance levels at 10%, 5%, and 1%, respectively.

The other result of bootstrapping, which includes the personality trait model and TPB, is reported in Figure 2. A total of 11 significant relationships exist between personality trait and TPB. First, there is a significant relationship between conscientiousness and academic dishonesty (β=0.217, α=1%). Second, higher conscientiousness leads to an attitude toward academic dishonesty (β=0.245, α=1%). Third, there is a significant effect of conscientiousness on justification concern (β=-0.162, α=5%). In

this context, the lower the personality trait measured by conscientiousness, the higher the justification concern. Fourth, there is a significant relationship between conscientiousness and perceived behavioral control (β=-0.208, α=1%). The effect of conscientiousness on TPB construct is consistent with the study conducted by Hendy and Montargot (2019). Fifth, perceived behavioral control is significantly related to agreeableness (β=-0.144, α=1%). Additionally, agreeableness is significantly associated with justification concern (β=-0.194, α=1%). Based on this result, extraversion is significantly related to the subjective norm (β=0.195, α=1%) and perceived behavioral control (β=0.178, α=1%). Neuroticism (β=0.137, α=5%) and openness to experience (β=0.172, α=5%) significantly influence subjective norms (β=0.172, α=5%). Finally, perceived behavioral control is significantly associated with justification concern (β=0.319, α=1%). Other results indicate that perceived behavioral control successfully mediates the relationship between agreeableness and justification concern (β=-0.156, α=5%), conscientiousness and justification concern (β=-0.081, α=5%), as well as extraversion and justification concern (β=0.096, α=1%). In addition, justification concern also successfully mediates the relationship between perceived behavioral control and academic dishonesty (β=-0.062, α=10%). Figure 2 depicts the integrated model that combines personality traits with TPB.

4-6. Additional Analysis: Multigroup Analysis (Female-Male)

This research extends the investigation by analyzing the multigroup analysis (MGA), using the Smart PLS. MGA is an effective instrument that augments analytical capacities by facilitating the investigation of group-specific disparities in structural relationships. Significant insights can be driven to enhance theory and practice across different disciplines by following stringent methodological norms, such as establishing measurement invariance. MGA enables research to discern variations in model parameters, resulting in more refined insights and customized actions. Cahyadi et al. (2022) utilized MGA in educational contexts to evaluate the impact of classroom interactions on the success of students in hybrid learning environments, emphasizing the significance of context in academic results. This adaptability suggests the importance of MGA in modern research, facilitating a thorough comprehension of the interactions among many components across diverse situations.

The output of the MGA consists of MGA-PLS and bootstrapping results. The use of the bootstrapping method in the MGA of academic dishonesty facilitates more precise and dependable statistical judgments. This mitigates the constraints associated with small sample sizes and non-normal data distributions, enhancing the comprehension of gender disparities in academic dishonesty. Incorporating bootstrapping in educational research is crucial for generating results that can guide policy and practice in academic integrity. Table 7 presents the bootstrapping result of the direct relationship in the model. There are ten significant direct relationships in the female model and six in the male model, respectively.

The fundamental premise of MGA in PLS-SEM is to evaluate preset groups to identify variations in parameter estimations. MGA compares similar models across diverse groups, uncovering discrepancies in correlations that are obscured when examining the full sample as a uniform (Karaboğa et al., 2022). The difference in parameter estimates between females and males is presented in Table 9. A total of three significant differences in parameter estimates were reported concerning the effect of the attitude on academic dishonesty, with a p-value of less than 1%. The original sample estimate for females is higher than for males, with a difference of 0.484. In addition, the estimated parameter for the neuroticism-academic dishonesty relationship is also significant at the 10% level, with an original sample difference of 0.311. This indicates that the original sample estimate for females is higher than for males. The perceived behavioral control-academic dishonesty relationship is significantly higher for females than males. The multigroup examination of academic dishonesty among accounting students shows that justification concern serves as a mediating variable between perceived behavioral control and academic dishonesty.

Table 7. Bootstrapping: Multigroup Analysis

	Original sample (female)	Original sample (male)	t-Value (female)	t-Value (male)	p-Value (female)	p-Value (male)
agreeableness -> academic dishonesty	0.035	-0.080	0.507	0.679	0.612	0.497
agreeableness -> attitude toward academic dishonesty	0.077	0.107	1.327	0.983	0.185	0.326
agreeableness -> Justification concern	-0.192	-0.205	2.788	1.904	0.005***	0.058*
agreeableness -> perceived behavioral control	-0.138	-0.191	2.061	1.857	0.040**	0.064*
agreeableness -> subjective norm	0.035	-0.118	0.403	0.984	0.687	0.326
attitude toward academic dishonesty -> academic dishonesty	0.289	-0.195	3.354	1.369	0.001***	0.172
attitude toward academic dishonesty -> justification concern	-0.063	0.072	0.707	0.529	0.480	0.597
conscientiousness -> academic dishonesty	0.206	0.204	2.744	1.164	0.006***	0.245
conscientiousness -> attitude toward academic dishonesty	0.227	0.284	2.735	2.024	0.006***	0.044
conscientiousness -> Justification concern	-0.154	-0.222	1.423	1.367	0.155	0.172
conscientiousness -> perceived behavioral control	-0.193	-0.269	2.168	1.514	0.031**	0.131
conscientiousness -> subjective norm	-0.097	-0.048	1.483	0.235	0.139	0.814
extraversion -> academic dishonesty	-0.103	-0.027	1.329	0.156	0.184	0.876
extraversion -> attitude toward academic dishonesty	-0.064	-0.142	0.941	1.166	0.347	0.244
extraversion -> justification concern	0.108	-0.121	1.466	0.782	0.143	0.435
extraversion -> perceived behavioral control	0.138	0.285	2.363	2.608	0.019**	0.009***
extraversion -> subjective norm	0.213	0.174	3.258	1.085	0.001***	0.278
justification concern -> academic dishonesty	-0.108	-0.119	0.889	0.676	0.374	0.499
neuroticism -> academic dishonesty	0.016	-0.295	0.201	2.106	0.841	0.036**
neuroticism -> attitude toward academic dishonesty	0.058	-0.125	0.777	1.061	0.438	0.289
neuroticism -> Justification concern	-0.014	-0.072	0.202	0.397	0.840	0.692
neuroticism -> perceived behavioral control	-0.032	-0.266	0.459	1.854	0.646	0.064**
neuroticism -> subjective norm	0.118	0.189	1.273	1.255	0.204	0.210
openness to experience -> academic dishonesty	-0.136	-0.128	1.325	0.685	0.186	0.494
openness to experience -> attitude toward academic dishonesty	0.103	0.199	1.160	1.228	0.247	0.220
openness to experience -> Justification concern	0.078	0.318	0.669	1.393	0.504	0.164
openness to experience -> perceived behavioral control	0.007	-0.068	0.067	0.356	0.946	0.722
openness to experience -> subjective norm	0.166	0.252	1.860	1.255	0.063*	0.210
perceived behavioral control -> academic dishonesty	-0.052	-0.548	0.581	3.052	0.561	0.002***
perceived behavioral control -> Justification concern	0.325	0.294	4.303	1.630	0.000***	0.104
subjective norm -> academic dishonesty	-0.007	0.171	0.111	1.247	0.911	0.213
subjective norm -> justification concern	-0.013	0.240	0.179	1.255	0.858	0.210
perceived behavioral control -> justification concern-> academic dishonesty	0.007	0.104	0.477	1.677	0.634	0.094*

Note: *, **, and *** indicate significance levels at 10%, 5%, and 1%, respectively.

Table 8. Parameter Estimate Significant Difference Test

Direct Effect	Original sample-diff (Female-male)	p-value (Female vs male)
attitude toward academic dishonesty -> academic dishonesty	0.484	0.006***
neuroticism -> academic dishonesty	0.311	0.052*
perceived behavioral control -> academic dishonesty	0.496	0.016**

Note: *, **, and *** indicate significance levels at 10%, 5%, and 1%, respectively.

5. Discussion

This research develops the integrated model by combining TPB and personality trait to resolve academic dishonesty among accounting students during COVID-19 pandemic. In this context, a total of three objectives and hypotheses are developed. The first hypothesis shows that TBP constructs, including attitude, subjective norm, and perceived behavior control, are related to academic dishonesty. Accounting students with favorable attitude toward academic dishonesty tended to engage in cheating during COVID-19. However, subjective norms and perceived behavioral control did not significantly affect academic dishonesty. This result was consistent with previous research (Hendy & Montargot, 2019) documenting a positive relationship. In addition, attitude is also an important factor in academic dishonesty intention (Winardi et al., 2017). According to Smith et al. (2007), the lack of importance placed on acknowledging sources was primarily attributed to the ease of committing plagiarism, the absence of detection fear, and the inability to successfully identify instances.

The students view academic dishonesty as a strategy to improve performance with low exertion despite the potential negative consequences, such as penalties or detrimental effects on future jobs

(Sallaberry, 2023). Winardi et al. (2017) emphasized that shifting views towards dishonesty are widespread among accounting students, who regard cheating as permissible. According to Kassim et al. (2021), a positive attitude toward cheating is associated with an increased intention to engage in dishonest behavior. Furthermore, Herdian and Mildaeni (2022) observed that the approaches to academic dishonesty are frequently shaped by personal convictions and contextual influences since attitude significantly influences decision-making. Mustapha et al. (2017) stated that the expectations associated with academic achievement might improve a more permissive stance towards dishonest activities, increasing the likelihood of the actions among students. The MGA attests to a significant relationship between attitude and academic dishonesty for females (p-value=0.001). However, this relationship is not significant for males (p-value=0.172). Demographic characteristics, including gender and academic success, have been reported to affect attitude and behavior concerning academic dishonesty. Nazir et al. (2011) discovered that students showing inferior academic achievement are more prone to dishonest activities, indicating a correlation between self-efficacy and attitude. Therefore, males may hold more permissive views toward academic dishonesty than females, increasing the propensity to engage in such actions (Abusafia et al., 2018).

Perceived behavioral control is significantly related to academic dishonesty for males (p-value=0.002) (Kassim et al., 2021; Kenia, 2023). Kassim et al. (2021) discovered that elevated levels of perceived behavioral control are associated with high attitude toward cheating among students. This is consistent with Kenia (2023), arguing that perceived control over cheating behavior strongly affects the likelihood of the conduct. Gender disparities significantly influence the correlation between perceived behavioral control and academic dishonesty. Previous research indicated that males reported higher rates of cheating than females due to variations in perceived behavioral control (Hadjar, 2019). Hsiao and Yang (2011) reported that males frequently regard cheating as more feasible, elevating the propensity to engage in the conduct. The gender discrepancy in academic dishonesty is largely attributed to socialization processes, shaping the attitude toward cheating and the perceived agency over the behavior (Kobayashi & Fukushima, 2012; Lento et al., 2017).

In the second hypothesis, justification concern mediated the relationship between TPB construct and academic dishonesty during COVID-19. The result indicated that the hypotheses are partially supported. Therefore, justification concern partially mediates the relationship between TPB construct and academic dishonesty, with a p-value of 0.062. Students with the capacity to regulate cheating behavior have a higher probability of engaging in such conduct (Kassim et al., 2021; Stone et al., 2010). Therefore, this result corresponds with research showing a substantial correlation between perceived behavioral control and attitude toward academic dishonesty. Concerns regarding justification intensify the correlation by offering a rationale for the conduct (Kassim et al., 2021; Stone et al., 2010). This result does not consist with Hendy and Montargot's (2019) study, where justification of cheating do not influence the three constructs of TPB on academic dishonesty, as well as the relationship between personality trait and behavior. According to Stone et al. (2009), the Justification theory might have mediated the relationship between academic dishonesty and the three constructs of TPB. Academic dishonesty has been significantly predicted by perceived behavioral control, defined as the ease or difficulty of conducting a behavior (Kassim et al., 2021; Stone et al., 2010). However, research shows that excuses mediate the outcome of academic dishonesty and TPB predictor (Rajah-Kanagasabai & Roberts, 2015; Yusliza et al., 2020). The association between perceived behavioral control and academic dishonesty can be influenced by the arguments derived from prior engagement in academic dishonesty (Rajah-Kanagasabai & Roberts, 2015). For instance, students excuse academic dishonesty by arguing that the conduct was not a "big deal" or "everyone does it" (Kohen-Vacs et al., 2021). These defenses reinforce the connection between the real intention to cheat or commit other academic misconduct (Yusliza et al., 2020).

The third hypothesis demonstrates the mediation of TPB in the relationship between personality trait and academic dishonesty during COVID-19. Previous research has also identified the role of three TPB constructs as mediating variables between personality traits and academic dishonesty (Hendy & Montargot, 2019). There is a full mediation of subjective norms in the connection between academic dishonesty and conscientiousness, while attitude towards cheating and perceived behavioral control partially mediate the relationship. Academic dishonesty is associated with attitude, subjective norms, and perceived behavioral control; however, Sallaberry (2023) suggested that the TPB construct have no mediating role in this

relationship. Laeeque and Saeed (2022) stated that the relationship between personality traits and academic dishonesty is complex and involves several mediating and moderating factors.

6. Implications

The first result attests to a significant relationship between attitude and academic dishonesty. The managerial or policy implication of the discoveries necessitates educational interventions. The understanding of academic dishonesty policies and the repercussions may influence the perceptions of cheating. The tolerance of students for the conduct diminishes with comprehending the ethical ramifications and institutional regulations of academic dishonesty (Eriksson & McGee, 2015). Moreover, incorporating ethics education into the curriculum may enhance a more robust ethical framework, thereby reducing the incidence of academic dishonesty (Simha et al., 2011). The theoretical ramifications of the positive association between attitude and academic dishonesty are rooted in several psychological frameworks, such as TPB. This theory asserts that the intention of an individual to perform a behavior is shaped by the views regarding social standards and perceived control. In academic dishonesty, a positive disposition towards cheating is strongly associated with engaging in the behavior, as reported by numerous research studies. Bagraim et al. (2014) identified a substantial positive association between attitude toward academic dishonesty and the intention to engage in the behavior. Kassim et al., (2021) reported that a positive disposition towards cheating correlates with an increased desire to engage in the behavior. Therefore, students with favorable opinions on academic dishonesty are more inclined to act accordingly.

According to the second result, justification concern mediates the relationship between perceived behavioral control and academic dishonesty. The managerial or policy research implications of the discoveries transcend individual behavior, including wider educational policies and procedures. Institutions should evaluate strategies to reduce the elements that increase perceived behavioral control and rationalization for cheating. The implementation of more stringent academic integrity regulations decreases the opportunity to rationalize dishonest activity (Imran & Nordin, 2013). Moreover, educational interventions aimed at improving moral reasoning and ethical decision-making may mitigate the propensity to excuse academic dishonesty (Thomas, 2018). The theoretical implications are evident through existing psychological frameworks, such as TPB and System Justification Theory (SJT). Students with significant control over academic outcomes are less inclined to participate in academic dishonesty, believing that they can achieve success through lawful methods (Hou et al., 2022). The existence of justification problems can complicate the relationship. Justification issues are experienced when individuals rationalize behavior that contradict ethical principles. Previous research showed that individuals are more prone to cheating when rationalizations are formulated for the conduct (Baro, 2024; Shalvi et al., 2012). Despite the perception of good perceived behavioral control, justification concerns may moderate the propensity to engage in academic dishonesty. Students may rationalize cheating when they perceive unfairness in evaluations or competitions, which can compromise their initial ethical intentions. Moreover, SJT reported that individuals are driven to maintain a favorable perception of social systems to reinforce the status quo (Bonnot & Jost, 2013; Johnson & Fujita, 2012). It corresponds with research indicating that system justification might facilitate the rationalization of unethical conduct, especially when a loss of control is perceived over outcomes (Pacilli et al., 2011).

The substantial mediation effect of perceived behavioral control between conscientiousness and academic dishonesty carries considerable managerial implications, especially within educational contexts. This connection can assist educators and administrators in formulating targeted interventions to mitigate occurrences of academic dishonesty. The mediating effect of perceived behavioral control indicates that diligent students may engage in academic dishonesty when there is a lack of control over circumstances or pressures arise. Therefore, improving perceived behavioral control may be an essential method to enhance academic integrity. Managers of educational institution should contemplate the implementation of programs that enhance perceived autonomy regarding academic responsibilities. This may include establishing explicit norms on academic integrity, supplying resources for time management and research abilities, and improving an environment where students perceive support in academic pursuits. Additionally, workshops may enable students to obtain greater control over academic achievement, diminishing the inclination to engage in dishonest behavior (Herdian & Rahayu, 2022; Meng et al., 2014). The cultivation of transparent communication that

enables students to articulate worries over constraints may improve perceived behavioral control and reduce instances of academic dishonesty (Baran & Jonason, 2020). In this context, treatments must be customized to meet the distinct needs of students with differing levels of conscientiousness. The exhibition of lesser levels of conscientiousness may necessitate more structured support systems to manage academic obstacles (Al-Soltani, 2024; Cheramie & Simmering, 2010). By acknowledging the variability in profiles, educational administrators can devise more inclusive and effective practices that promote both academic integrity and overall performance.

The theoretical ramifications of the substantial mediating function of perceived behavioral control between conscientiousness and academic dishonesty can be comprehended within the framework of TPB and personality trait. TPB asserts that individual actions are predominantly motivated by intentions shaped by attitude, subjective norms, and perceived behavioral control. In this context, conscientiousness can profoundly influence the intentions of academic integrity or dishonesty. The mediating function of perceived behavioral control shows that conscientious individuals may experience enhanced control over academic conduct, affecting the propensity to engage in dishonest behavior. The relationship between conscientiousness and perceived behavioral control can be situated within the larger context of personality psychology. Conscientious individuals typically possess an increased sense of duty and ethical standards, which may improve the perceived capacity to comply with academic norms (Hussain et al., 2021). The perception of control is essential in reducing the impact of situational elements of dishonest behavior. In high-pressure academic settings, a diligent student with a strong sense of personal behavioral control is less prone to cheating (Haryanto & Wulandari, 2022). Therefore, the mediating function of perceived behavioral control highlights the significance of self-efficacy in relation to academic integrity. Self-efficacy reports an individual's belief in their ability to perform actions necessary for achieving specific performance outcomes (Zhang et al., 2019). The possession of the control and resources necessary for academic success increases the probability of engaging in dishonest behavior. This implies that programs aimed at enhancing self-efficacy and perceived control may serve as useful methods to promote academic integrity (Tamar et al., 2021).

7. Conclusion and Recommendation

In conclusion, academic dishonesty among accounting students during COVID-19 has been rarely investigated. This research examined the effect of three TPB constructs on academic dishonesty during COVID-19. The role of justification as a mediating variable between the three TPB constructs and academic dishonesty was also determined. The roles of the three TPB constructs were analyzed as mediating variables between five personality traits and academic dishonesty. The result showed that attitude toward academic dishonesty had a positive relationship with academic dishonesty. In addition, the role of justification concern, as a mediating variable between three TPB constructs, and academic dishonesty was partially significant. Furthermore, attitude mediated the relationship between conscientiousness and academic dishonesty.

This research reported several shortcomings requiring attention in future research. First, the backdrop of the COVID-19 pandemic introduces a distinctive array of obstacles that might be excluded in subsequent research. The sudden shift to online instruction and evaluation fundamentally transformed conventional standards of academic integrity. This situational aspect obscured the results, making it difficult to isolate personality traits and TPB constructs from the wider context of the pandemic. Therefore, future investigations could employ longitudinal designs to capture the dynamic nature of these interactions, such as research that identifies critical periods. Second, the dependence on self-reported data in research investigating academic dishonesty generated bias. Students might underreport unethical behavior due to social desirability bias. Future research could use mixed methods, such as qualitative interviews or observational analyses, to better comprehend the behavior and motives of students. Third, the psychological effects of the pandemic, including increased anxiety and stress, affected the inclination toward academic dishonesty. Future research could also examine the effects of fear and stress on the correlation between personality factors and academic dishonesty. Finally, the emphasis on accounting students restricted the applicability of the result. Diverse academic disciplines might possess distinct cultures of integrity and various pressures affecting academic dishonesty. Broadening research to include a wider array of subjects could obtain a more thorough comprehension of the elements affecting academic dishonesty in higher education.

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Appendix

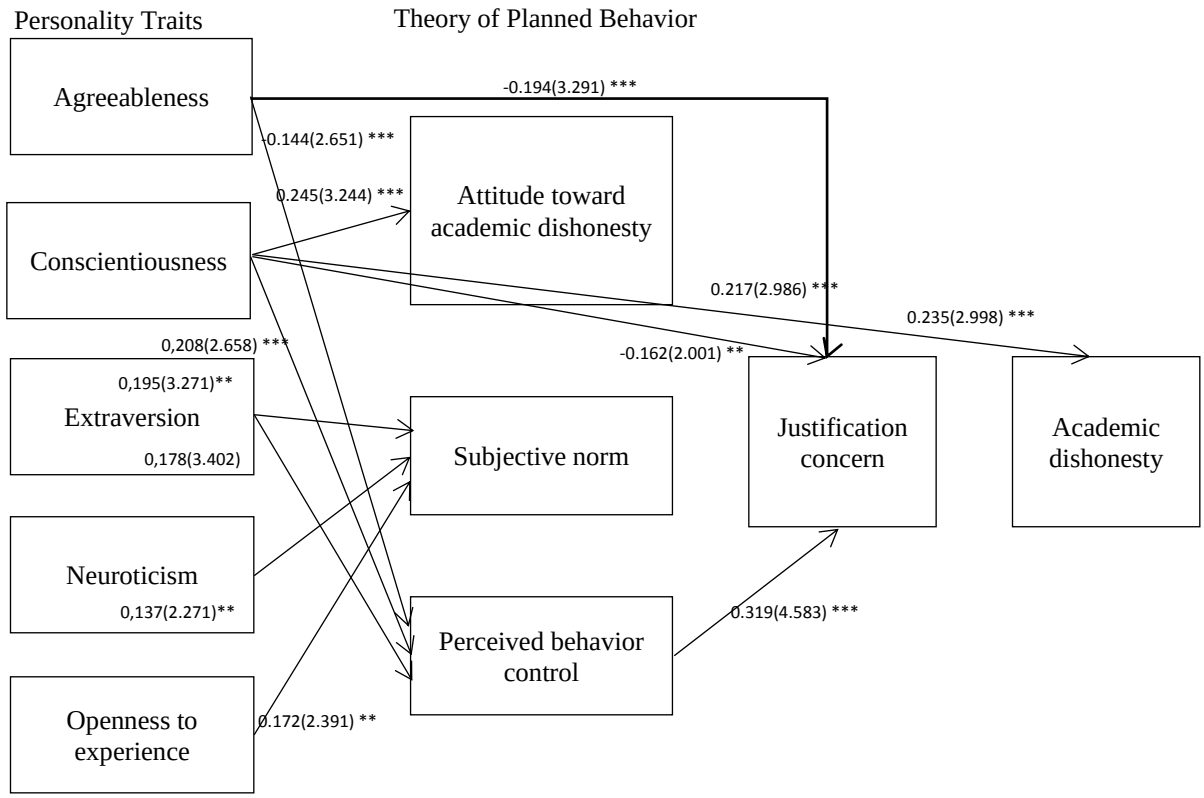

Fig. 2. The integrated model of academic dishonesty among accounting Students during covid-19