

ACADEMIC MISCONDUCT AMONG ACCOUNTING
STUDENTS IN MALAYSIAN PUBLIC UNIVERSITIES

BY

JIYA ABDULHAMID RAJAB

INTERNATIONAL ISLAMIC UNIVERSITY MALAYSIA

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ABSTRACT

Academic misconduct among university students is a global concern with profound implications for the accounting profession, as unethical behaviours learned in academia can foreshadow professional ethical failures. Guided by the extended theory of planned behaviour (TPB) and general strain theory (GST), the study pursued four research objectives (ROs): (1) to identify the prevalent types of academic misconduct, (2) to examine the underlying motivations for engaging in academic misconduct, (3) to investigate factors influencing the intention to engage in misconduct using an extended TPB model, and (4) to identify effective mitigating strategies of academic misconduct among graduating accounting students in public universities in Malaysia. A quantitative research design was employed, and data were collected through an online survey administered to final-year graduating accounting students across 15 Malaysian public universities offering the Bachelor of Accounting program. A total of 309 usable responses were obtained from 1,403 distributed questionnaires, yielding a 22% response rate. Data were analysed using the Statistical Package for the Social Sciences (SPSS). Descriptive statistics of mean, mean score ranking and standard deviation were used to address RO1, RO2, and RO4, while multiple regression analysis was conducted to address RO3. The findings on the types of academic misconduct most frequently committed by students showed that the highly engaged behaviours were obtaining test information from peers who had already taken the exam, using Artificial Intelligence (AI) tools without proper acknowledgement, and paraphrasing or copying material from online sources without citation. In terms of the motivations behind such misconduct, the results revealed that students were primarily driven by the easy accessibility of AI tools, the desire to achieve better grades, and the belief that AI-generated work is superior to their own. The analysis of factors influencing the intention to engage in misconduct demonstrated that perceived behavioural control, subjective norms, and moral obligation were significant predictors of students' intention to cheat, while attitude did not emerge as statistically significant. Finally, in relation to strategies to curb academic misconduct, the findings indicated that students strongly agree with a multi-faceted approach of identifying the influence of parental disappointment, regular monitoring during examinations, and strict enforcement of academic integrity policies as the most effective measures. This study offers valuable information for universities, policymakers, and professional bodies in developing targeted strategies to curb academic misconduct. By identifying the key behaviours, motivations, and predictors of students' intentions, the findings highlight specific intervention points for strengthening academic integrity policies, improving monitoring, and shaping ethical decision-making. These insights are vital for fostering a stronger culture of integrity in higher education and reinforcing the ethical foundation of future accounting professionals.

ملخص البحث

تُعدّ المخالفات الأكاديمية بين طلبة الجامعات قضية عالمية ذات آثار عميقة على مهنة المحاسبة؛ إذ إن السلوكيات غير الأخلاقية المكتسبة في البيئة الجامعية قد تمهد لإخفاقات أخلاقية مستقبلية في الممارسة المهنية. وانطلاقاً من نظرية السلوك المخطط (TPB) والنظرية العامة للضغط، هدفت هذه الدراسة إلى تحقيق أربعة أهداف بحثية: (1) تحديد أكثر صور المخالفات الأكاديمية انتشاراً، (2) الكشف عن الدوافع الكامنة وراء ارتكابها، (3) تحليل العوامل المؤثرة في نية ارتكاب المخالفة اعتماداً على نموذج موسّع من نظرية السلوك المخطط، و(4) تحديد الاستراتيجيات الفعّالة للحدّ من هذه المخالفات بين طلبة المحاسبة المتخرجين في مؤسسات التعليم العالي الحكومية بماليزيا. اتبعت الدراسة المنهج الكمي، وجمّعت البيانات من خلال استبانة إلكترونية وُجّهت إلى طلبة السنة النهائية في برنامج المحاسبة بخمس عشرة جامعة ماليزية حكومية. وقد تم الحصول على 309 استجابات صالحة من أصل 1,403 استبانة موزّعة، بنسبة استجابة بلغت 22%. وخضعت البيانات للتحليل باستخدام برنامج (SPSS)، حيث استُخدمت الإحصاءات الوصفية من متوسطات، وترتيب متوسطات، وانحراف معياري لمعالجة الأهداف RO1 و RO2 و RO4، فيما استُخدم تحليل الانحدار المتعدد لمعالجة الهدف RO3. وأظهرت النتائج أن أكثر المخالفات الأكاديمية شيوعاً تمثّلت في الحصول على معلومات الاختبار من طلبة سبق لهم أداء الامتحان، واستخدام أدوات الذكاء الاصطناعي دون توثيق، وإعادة صياغة أو نسخ محتوى من مصادر إلكترونية بلا إحالة. وكشفت الدراسة أن الدوافع الرئيسة لهذه السلوكيات تمثّلت في سهولة الوصول إلى أدوات الذكاء الاصطناعي، والرغبة في تحصيل درجات أعلى، والاعتقاد بأن مخرجات الذكاء الاصطناعي أجود من إنتاج الطلبة أنفسهم. كما بيّن تحليل العوامل المؤثرة في نية ارتكاب المخالفة أن السيطرة السلوكية المدركة، والمعايير الاجتماعية، والالتزام الأخلاقي تعدّ مؤشرات ذات دلالة إحصائية، في حين لم يظهر الاتجاه (Attitude) بوصفه عاملاً مؤثراً. وفيما يتعلق باستراتيجيات الحدّ من المخالفات الأكاديمية، اتفق الطلبة على فعالية نهج متعدد الجوانب يقوم على مراعاة تأثير خيبة أمل الوالدين، وتشديد الرقابة خلال الامتحانات، والتطبيق الصارم لسياسات النزاهة الأكاديمية. وتقدّم هذه الدراسة معطيات مهمة للجامعات وصنّاع السياسات والهيئات المهنية في صياغة استراتيجيات موجهة للحد من المخالفات الأكاديمية. ومن خلال تحديد السلوكيات والدوافع والمؤشرات المتنبّئة بنوايا الطلبة، تبرز الدراسة نقاط تدخل أساسية لتعزيز سياسات النزاهة، وتحسين آليات المراقبة، وترسيخ اتخاذ القرار الأخلاقي. وتُسهم هذه النتائج في دعم ثقافة النزاهة في التعليم العالي وتعزيز الأساس الأخلاقي لطلبة المحاسبة المستقبليين.

APPROVAL PAGE

I certify that I have supervised and read this study and that in my opinion, it conforms to acceptable standards of scholarly presentation and is fully adequate, in scope and quality, as a dissertation for the degree of Master of Science (Accounting).

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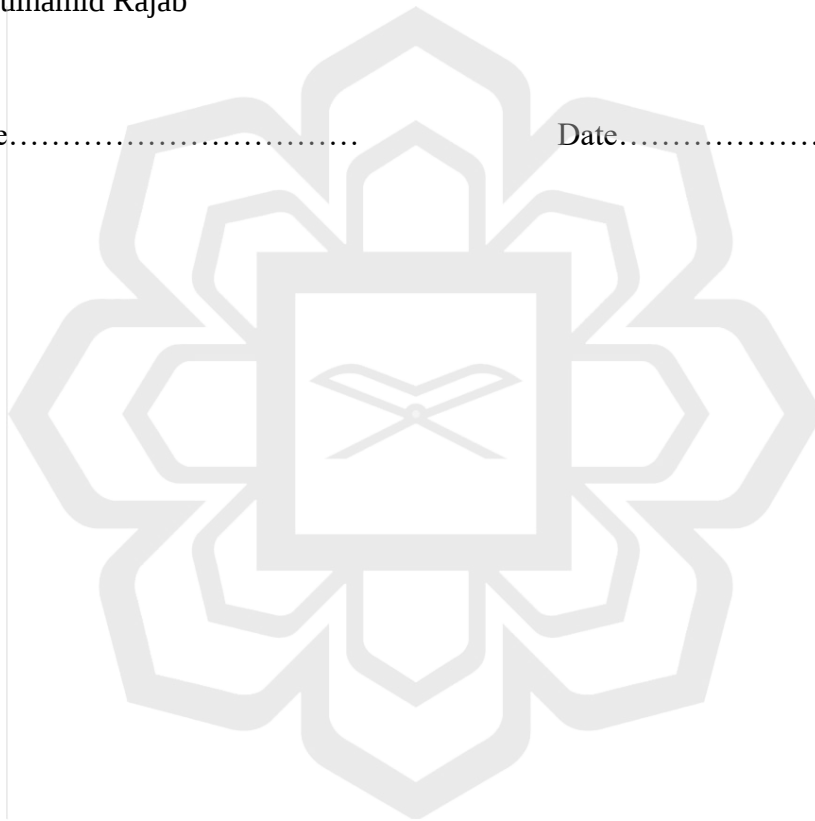
DECLARATION

I hereby declare that this dissertation is the result of my own investigations, except where otherwise stated. I also declare that it has not been previously or concurrently submitted as a whole for any other degrees at IIUM or other institutions.

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Signature.....

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In The Name of Allah, the Most Beneficent, the Most Merciful

This dissertation is dedicated

To my Beloved Mother,

Kuwini Jiya

My Dearest Father,

Rajab Mchirico

And

My Beloved Daughter,

Jamilah Jiya Rajab

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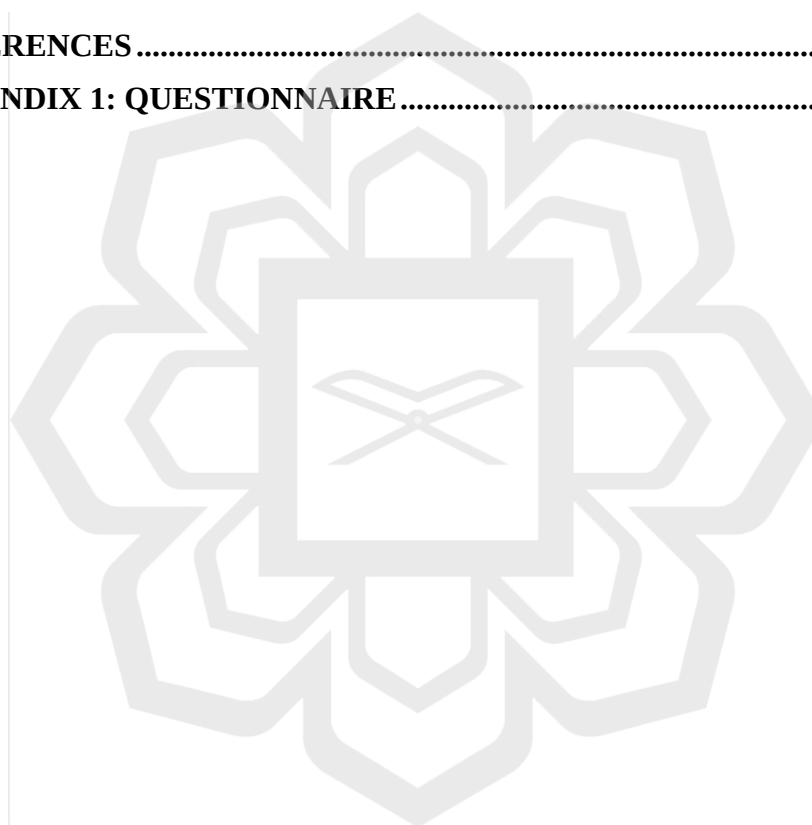
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Figure 3.1 *Research Framework*

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LIST OF ABBREVIATIONS

1MDB	1Malaysian Development Berhad
ACCA	Association of Chartered Certified Accountants
AI	Artificial Intelligence
CAI	Computer-Assisted Instruction
CGPA	Cumulative Grade Point Average
COVID-19	Coronavirus Disease 2019
CPI	Corruption Perceptions Index
GST	General Strain Theory
M	Mean
IESBA	International Ethics Standards Board for Accountants
IFAC	International Federation of Accountants
MIA	Malaysian Institute of Accountants
MOHE	Ministry of Higher Education
MQA	Malaysian Qualifications Agency
PBC	Perceived Behavioural Control
SD	Standard Deviation
SN	Subjective Norms
SPSS	Statistical Package for the Social Sciences
TPB	Theory of Planned Behaviour

CHAPTER ONE

INTRODUCTION

1.0 INTRODUCTION

This chapter presents an overview of the present study of examining academic misconduct among accounting students in Malaysian public universities. It is divided into six sections. Section 1.1 introduces the background of the study, followed by the problem statement in Section 1.2. Section 1.3 discusses the motivation of the study. Sections 1.4 and 1.5 outline the research objectives and research questions and discuss the significance of this study, respectively. Finally, Section 1.6 outlines the organisation of this dissertation.

1.1 BACKGROUND OF STUDY

Across the world, concerns about ethical conduct in the accounting profession have intensified as organisations, regulators, and the public increasingly demand transparency, integrity, and accountability. Professional bodies such as the International Ethics Standards Board for Accountants (IESBA) have long emphasised that ethics form the foundation of credible financial reporting and trustworthy professional practice (International Ethics Standards Board for Accountants, 2001). The IESBA International Code of Ethics for Professional Accountants (*2024 Edition*) defines core principles, integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour as non-negotiable standards for all accountants (International Ethics Standards Board for

Accountants, 2024). While these standards target practitioners, they also serve as a critical benchmark for accounting students, who represent the profession's future and must internalise these expectations from their earliest stages of studies. Complementing this, the International Federation of Accountants (IFAC) highlights the importance of embedding professional values and ethical attitudes directly within accounting education programmes, underscoring that ethical competence must be developed long before individuals enter the workforce (International Federation of Accountants, 2021). This global emphasis on ethics signals a growing recognition that professional misconduct often originates from behaviours and attitudes shaped during students' academic years (Sims, 1993).

These concerns are widely felt within the broader higher education sector, where academic misconduct, such as cheating, plagiarism, fabrication, collusion, and the misuse of technological tools, has become a persistent global problem (McCabe and Trevino, 1993; Stone et al., 2009; Chan, 2024; Cotton et al., 2024). As academic misconduct threatens educational credibility and the integrity of future professions, scholars and policymakers worldwide have increasingly called for a stronger ethical foundation within university programmes, particularly in disciplines like accounting, where public trust is paramount. In Malaysia, issues of academic integrity have been widely recognised within research, policy, and institutional discourse. The Ministry of Higher Education (MoHE) has also acknowledged integrity breaches within the higher education system; for example, in August 2024, the Ministry publicly stated that it “views seriously allegations of syndicates selling fake academic certificates” (New Straits Times, August 1, 2024). This announcement signals growing governmental awareness of misconduct that goes beyond student cheating into wider issues of credential fraud. Malaysian universities have similarly

issued strong pronouncements against academic misconduct, warning that misconduct undermines institutional credibility and academic standards (Bernama July 3, 2019). Moreover, the Malaysian Qualifications Agency (MQA) embeds academic integrity within its accreditation framework, requiring higher education institutions to implement clear systems to manage academic misconduct (Malaysian Qualifications Agency, 2019). These national-level and institutional responses reflect an urgent need to address integrity challenges within Malaysian higher education.

The significance of ethics is even more pronounced in the accounting field, where the profession relies heavily on public trust. Professional bodies such as the Malaysian Institute of Accountants (MIA) reaffirm in their Ethics Standards Board reports that the profession must uphold the highest ethical standards, signalling to educators and students alike that ethical competence is central to accounting practice (Malaysian Institute of Accountants, 2022). Internationally, the Association of Chartered Certified Accountants (ACCA) strengthens this stance by explicitly stating that its Code of Ethics applies not only to members and affiliates but also to registered students, underscoring that individuals preparing to enter the profession are already bound by ethical expectations (Association of Chartered Certified Accountants, 2024). These professional guidelines highlight the importance of developing ethical reasoning, integrity, and responsible conduct during university studies before students transition into roles that influence financial reporting, auditing, and governance. Therefore, the profession's future credibility depends on the ethical standards upheld by today's accounting students.

Despite these expectations, accounting students globally and in Malaysia continue to engage in various forms of academic misconduct (Ismail and Yussof, 2016; Yussof and

Ismail, 2018; Khalid et al., 2020; Bierstaker et al., 2024; Alshurafat et al., 2024; Dutra et al., 2023; Ives and Cazan, 2024; Newton and Essex, 2024; Itmini et al., 2024; Sozon et al., 2024; Poje et al., 2025). Accounting students may face unique pressures, including demanding assessments, professional accreditation requirements, and strong external incentives for high academic performance: these pressures can increase their susceptibility to unethical shortcuts such as collusion, unauthorised collaboration, or the misuse of digital tools behaviours that not only violate academic policies but may also forecast future professional misconduct (Low et al., 2008; Cameron and O'Leary, 2015; Marzuki et al., 2017; Khalid et al., 2020). Accounting students may sometimes rationalise misconduct behaviour due to career competition or fear of failure, raising concerns about the ethical preparedness of future accountants (Jamil et al., 2019; Ismail and Rasheed, 2019). Misconduct during university training is therefore not merely an academic issue; it constitutes a potential threat to the integrity of the accounting profession and the confidence placed in Malaysia's financial reporting system.

Given these concerns, there is a clear need to strengthen ethical foundations within accounting education in Malaysia. Recent national initiatives, including Halatuju 4, accounting curriculum reform, which explicitly aims to embed ethics and 'AaDab (a concept encompassing moral character, conscience, and trustworthiness) at the core of accounting education (Ministry of Higher Education, 2022). These efforts align with global standards set by IESBA, ACCA, and IFAC, which collectively emphasise early ethical formation, integrity-based decision-making, and the cultivation of moral character. However, despite these reforms, academic misconduct among accounting students in Malaysian public universities remains underexamined, and little is known about the extent

of such behaviours, their underlying motivations, or the strategies that may best mitigate them.

In response to these gaps, the present study investigates academic misconduct among accounting students in Malaysian public universities. It examines the prevalence and patterns of dishonest behaviour, explores the motivations driving such actions using the theory of planned behaviour, and identifies effective strategies to strengthen ethical conduct. By focusing on students as future members of the accounting profession, this study aims to contribute to safeguarding professional integrity by addressing ethical weaknesses at their earliest stage, within the university environment.

1.2 PROBLEM STATEMENT

Around the world, a growing culture of academic misconduct has become a significant challenge, affecting universities worldwide and raising serious concerns about the ethical foundation of future professionals. This issue is especially worrying because unethical behaviour in the classroom can develop into the kinds of ethical failures later seen in the accounting profession (Sims, 1993; Nonis and Swift, 2001; Stone et al., 2009). Major corporate scandals such as Enron (and its auditor Arthur Andersen), WorldCom, Satyam, Malaysian Airlines, and 1Malaysian Development Berhad (1MDB) demonstrate how accountants' unethical actions can cause severe financial losses and damage public trust (Jackling et al., 2007). These incidents suggest that professional misconduct does not appear suddenly but may begin with minor academic violations during students' university years. This connection between professional misconduct and earlier ethical lapses is further supported

by Burke et al. (2007), who argue that academic misconduct on campus may be a “contributing factor to the failed ethical conduct of our corporate executives and professional accountants.” As a result, academic misconduct has serious implications for educational quality, institutional credibility, and the long-term integrity of the accounting profession (Trost, 2009; Hosny and Fatima, 2013; Liu and Alias, 2022; Kell et al., 2024; Gallant and Pani, 2024; Kalicharan and Butler, 2025).

The scale of academic misconduct problem is significant and rising raising serious questions about academic standards, evidenced by large-scale studies documenting significant percentages of students admitting to various forms of academic misconduct across different countries and cultures (Davis et al., 1992; McCabe and Treviño, 1993; Whitley, 1998; McCabe, 2005; De Lambert et al., 2006; Brimble and Stevenson-Clarke, 2005; Young, 2013; Gallant and Pani, 2024). Longitudinal surveys led by Donald McCabe and the International Center for Academic Integrity report that more than 60% of tertiary students admit to cheating in some form, with plagiarism and unauthorised collaboration particularly common (McCabe, 2005). These patterns are echoed in multiple national studies. Malaysia is no exception. Mustapha and Nik Ali (2017) reported that 57.4% of sampled public university students admitted to at least one act of academic misconduct. The shift to online learning during the COVID-19 pandemic has further intensified opportunities for dishonest practices, making detection more difficult and normalising unethical shortcuts (Ives and Cazan, 2024; Newton and Essex, 2024; Reedy et al., 2021).

These patterns matter for Malaysia’s broader governance and economic reputation beyond the classroom. For example, the Corruption Perceptions Index (CPI) placed Malaysia at a score of 50 and ranked 57 out of 180 in 2024 (Transparency International,

February 2025), a level that reflects persistent governance and public-sector integrity challenges. These challenges can become even worse when professional entry points, such as universities, fail to instill core ethical norms in future auditors, accountants, and finance professionals. Corruption and weak professional ethics reduce public trust, raise compliance costs, and can deter investment (Sullivan, 2009; Amoah and Steyn, 2023); thus, academic misconduct is not merely an educational problem but one with measurable national consequences. Therefore, these ethical issues in the accounting profession highlight the importance of addressing academic misconduct among accounting students at the university level, as such behaviour often serves as the starting point for the normalisation of unethical practices in their professional life (Sims, 1993; Harding et al., 2004).

Despite these risks, the prevalence of academic misconduct suggests that ethics education in higher education institutions may not be adequately preparing accounting students for their future professional responsibilities. Professional bodies such as the International Ethics Standards Board for Accountants (IESBA) and the International Federation of Accountants (IFAC) have repeatedly stressed the need for universities to embed rigorous ethics education to strengthen the profession's value system (International Federation of Accountants, 2015; IESBA, 2019). Yet students continue to engage in dishonest practices, indicating gaps in ethical training and in institutional mitigation strategies.

However, addressing academic misconduct has always been a challenging task, and the rise of artificial intelligence has further complicated the struggle (Fyfe, 2023; Alshurafat et al., 2024; Bierstaker et al., 2024; Nicholas et al., 2025). For instance, a recent case at

Singapore's Nanyang Technological University (NTU) illustrates this challenge, where three undergraduates faced severe penalties, including zero marks for their assignments, after being accused of using generative AI to fabricate references and statistics (The Straits Times, 23 June 2025). This incident mirrors potential vulnerabilities in Malaysian public universities, where accounting students, often under pressure to meet rigorous academic demands, might similarly misuse AI for assignments or exams.

Given the accounting profession's role as a guardian of financial transparency and public trust, the rise of academic misconduct among accounting students presents a significant threat to the ethical integrity of Malaysia's future workforce. Therefore, this study attempts to examine the prevalence, motivations, and mitigation strategies of various forms of academic misconduct as an important step toward addressing these issues at the university level. It is an essential step toward safeguarding the profession, strengthening national governance, and ensuring that Malaysia produces accountants who uphold the highest standards of integrity.

1.3 MOTIVATION OF THE STUDY

There are several factors that motivated the researcher to undertake the current study on academic misconduct among accounting students in Malaysian public universities.

Firstly, the study is motivated by the rising concerns about academic misconduct in higher education, particularly given the ethical risks it poses to the accounting profession. Academic integrity is a fundamental value in education. It is the foundation of trust, credibility, and reliability in a university's academic community (Mubrik et al., 2023). In

the field of accounting, it is particularly vital throughout the learning process and professional development of future accountants (Ramdhany et al., 2023). Recent studies, however, indicate a concerning rise in academic misconduct among university students globally, including those in Malaysia (Sozon et al., 2024). In the accounting profession, this trend is particularly troubling, where ethical principles, honesty, and accountability are essential foundation pillars for future career responsibilities. Academic misconduct reflects the ethical attitudes of students (Ismail and Yussof 2016). To this end, examining factors that drive academic misconduct practices among future accountants in Malaysian public universities is significantly crucial to ensure that universities produce accountants and corporate managers of tomorrow who are expected to uphold integrity and moral standards, a “mirror of the profession’s profiles in the future” (Nahar 2019).

Secondly, this study is motivated by the strategic direction set out in *Halatuju 4*: which emphasises the development of ethical, professionally competent, and industry-relevant accounting graduates (Ministry of Higher Education, 2022). While *Halatuju 4* is not directly relevant to the present study, as the respondents of the current study did not undertake the *Halatuju 4* syllabus, it remains an important element of this study because it reflects recent developments and the evolving policy direction in Malaysian education system.

Halatuju 4 specifically highlights the need to strengthen the ethical and integrity components across accounting curricula, ensuring that graduates are prepared to face contemporary professional challenges (Ministry of Higher Education, 2022). Persistent academic misconduct among accounting students undermines these national aspirations, signalling a pressing need to understand why such behaviours occur and how they can be

effectively mitigated to align student conduct with the ethical outcomes envisioned in Halatuju 4.

Furthermore, this study is motivated by the need for updated university policies to address both traditional and tech-driven misconduct. Understanding factors that drive academic misconduct is essential for Malaysian public universities to develop effective measures and respond proactively to these emerging challenges. This study, therefore, is driven by the desire to examine both traditional motivations for academic misconduct and how technological advancements are reshaping such misbehaviours in learning environments. By understanding these motivations, the study intends to provide insights into designing specialised, updated mitigating strategies that take into account the realities of digital-age learning. This will also enable Malaysian public universities and the accounting profession to gain insights for developing policies and guidelines on the responsible and ethical use of various technological tools to enhance the learning experience without compromising the principles of academic integrity.

Based on the above, the growing concerns surrounding academic misconduct among accounting students in Malaysian public universities, as well as the limited research addressing this issue in the local context, have motivated the researcher to conduct this study. The following section further explains the research objectives and research questions of this study.

1.4 RESEARCH OBJECTIVES AND RESEARCH QUESTIONS

This study aims to achieve the following research objectives:

RO1: To explore the prevalent types of academic misconduct among accounting students in Malaysian public universities.

RO2: To examine the underlying motivations that drive accounting students to engage in academic misconduct.

RO3: To examine factors affecting intention to engage in academic misconduct among accounting students based on the extended theory of planned behaviour.

RO4: To identify effective mitigating strategies to prevent and reduce academic misconduct among accounting students in Malaysian public universities.

This study is guided by the following research questions:

RQ1: What are the prevalent types of academic misconduct among accounting students in Malaysian public universities?

RQ2: Why do accounting students engage in academic misconduct?

RQ3: How do components of an extended theory of planned behaviour influence accounting students' intentions to engage in academic misconduct?

RQ4: What strategies are most effective in preventing and reducing academic misconduct among accounting students?

1.5 SIGNIFICANCE OF THE STUDY

This study is expected to make a significant contribution in several ways. Firstly, it is expected to address the rising concerns about academic misconduct in Malaysian public universities as they strive to provide excellent education by focusing on underlying motivations and exploring effective measures. The accounting profession is grounded on the principles of integrity, objectivity, and professionalism. Therefore, any compromise of these foundational pillars in the education of future accountants could have long-term implications for the trust and credibility of future accounting professionals as well as educational institutions. Understanding the core motivations behind students' participation in academic malpractices, will provide higher institutions with valuable insights to design proactive strategies to mitigate the unethical behaviour while promoting a culture of academic integrity.

Furthermore, this research contributes to the existing scholarly literature on academic misconduct among accounting students in Malaysian public universities. Although several studies have explored this area (Ismail and Yussof 2016; Yussof and Ismail 2028; Rusdi et al., 2019; Mustapha et al., 2020; Sozon et al., 2024; Alshurafat et al., 2024), there is a scarcity of in-depth empirical research about academic misconduct in the era of technology advancements focused on Malaysia. Prior studies in the Malaysian context have examined academic misconduct in broader terms. This study intends to fill that crucial gap by introducing a local perspective of AI-facilitated misconduct within accounting education to global discussions.

Additionally, this research has practical implications for institutional policy-making among Malaysian public universities. Academic ethical misconduct has significantly evolved with the widespread adoption of advanced technologies such as artificial intelligence (AI), presenting new challenges for educational institutions, educators, and policy-makers in promoting a culture of academic integrity. The findings are expected to contribute to the development of targeted interventions, such as enhanced ethics education, stricter institutional policies, and the integration of technology-driven detection tools, to uphold academic integrity in Malaysian higher education.

1.6 ORGANISATION OF THE DISSERTATION

This study is structured into five chapters, including the present one. Chapter One introduces the dissertation by outlining the background of the study, problem statement, motivation, research objectives, research questions, significance of the study, and the overall organisation of the dissertation.

Chapter Two reviews prior literature on academic misconduct among accounting students. It begins by discussing definitions and common types of academic misconduct, the framework of Malaysian public universities, and the relationship between ethics and academic misconduct. It then examines the role of artificial intelligence tools in facilitating academic misconduct, as well as the motivating factors and strategies to mitigate such behaviour. The chapter concludes by identifying the literature gap.

Chapter Three describes the theoretical framework and research methodology of the study. It introduces the general strain theory and provides a detailed explanation of the

theoretical and research framework, followed by the development of hypotheses. The chapter also outlines the research methods and research design, covering the research instrument, pilot test, questionnaire distribution, data collection procedures, population, and sampling. It concludes with a description of the data analysis techniques employed.

Chapter Four presents the statistical findings derived from the data analysis using SPSS and discusses them in relation to the four research objectives. Results are displayed in relevant tables and accompanied by detailed discussions. The chapter also highlights the implications of the findings, the limitations of the study, and its contributions to knowledge, before offering recommendations for potential future studies.

Finally, Chapter Five concludes the dissertation by summarising the key findings and drawing together the overall insights of the study.

CHAPTER TWO

LITERATURE REVIEW

2.0 INTRODUCTION

This chapter reviews literature related to the present study of academic misconduct among accounting students in Malaysian public universities. It is divided into nine sections. Section 2.1 presents background information on public universities in Malaysia. Next, section 2.2 defines ethics, followed by a review of key themes in ethics literature in section 2.3. Section 2.4 discusses prior studies on types of academic misconduct. Section 2.5 reviews studies on the underlying factors that drive academic misconduct. Sections 2.6 and 2.7 review prior literature on strategies to mitigate academic misconduct and prior studies on academic misconduct in the Malaysian context, respectively. Section 2.8 identifies gaps in the literature, while Section 2.9 concludes with a summary of the chapter.

2.1 BACKGROUND ON PUBLIC UNIVERSITIES IN MALAYSIA

Public universities in Malaysia are state-established institutions that receive their primary funding from federal government allocations. The government provides 90 percent of the funding for all public universities, and the remaining 10 percent comes from students' fees (Lee, 2000; MoHE, 2007). Currently, there are 20 public universities in Malaysia (MoHE, 2025) under the Ministry of Higher Education (MOHE), which form the backbone of the nation's higher education strategy. Of the 20 public universities in Malaysia, 15 offer

accredited accounting programs, while the remaining 5 do not offer such programs at the graduate level. The scope of this study is limited to these 15 institutions, recognised by the Malaysian Institute of Accountants (MIA) under Part I of the First Schedule of the Accountants Act 1967.

Malaysia's higher education system operates under the purview of the federal government, specifically through the Ministry of Higher Education (MOHE). Established in 2004, the Ministry of Higher Education (MOHE) holds primary responsibility for regulating all higher education institutions in Malaysia, which currently consist of 20 public universities, 384 Private Higher Education Institutions (PHEIs), 36 polytechnics, and 105 community colleges (Ministry of Higher Education, 2025). As of 2022, Malaysia's 20 public universities (UA) enrolled 602,269 students and employed 46,641 academic staff. Overall, all public HEIs had a total enrolment of 1,019,386 students, demonstrating their significant role in the country's educational development (Ministry of Higher Education, 2023). These institutions are governed by strict legislative frameworks and are aligned with national policies aimed at maintaining quality and relevance in higher education.

The governance structure of Malaysia's public universities is established under the Universities and University Colleges Act 1971 (UUCA), as amended in 2009. This legislation grants the federal government centralised control over key operational aspects, including student admissions, faculty recruitment, curriculum design, and budgetary allocation. Consequently, all public universities adhere to a standardised administrative model, ensuring uniformity in institutional governance. The Malaysian Qualifications Agency (MQA) (2007), tasked with accrediting programs and ensuring quality, faces similar challenges in maintaining uniform standards across the sector.

Malaysia aspires to be an attractive international academics destination (Da Wan and Morshidi, 2018). In line with this vision, The Malaysia Education Blueprint (Higher Education) 2015–2025 (MEBHE) establishes global prominence as a critical driver for transforming the nation's higher education system. This strategic shift is intended to ensure that Malaysian institutions become globally competitive, relevant, cited, and respected (Ministry of Education 2015), fulfilling the country's aspiration for a quality higher education system of international standing. For accounting programs, this 10-year agenda translates into a strategic mandate. Specifically, it emphasises the transition from producing graduates primarily for the domestic market to developing “global accountants” capable of competing internationally.

Public universities in Malaysia are stratified into three categories: research universities, comprehensive universities, and technical universities (Ahmad et al., 2014; Tuan Sulaiman and Abdul Ghadas, 2021). This classification, introduced in 2005, aims to optimise resource allocation and specialisation. Research universities focus on high-impact research output, innovation, and global competitiveness. Comprehensive universities offer a broader range of disciplines. Focused universities specialise in a focused niche within specific professional, technical, or disciplinary areas. Malaysia aims to become an international and regional educational hub, attracting foreign universities and international students (Crosling, 2017). This ambition is supported by the National Higher Education Strategic Plan 2020 and the Malaysia Education Blueprint (Higher Education) 2015-2025 (Sirat, 2012; Da Wan et al., 2022).

Table 2.1 Malaysia Public Universities (UAs)

Category	University
Research Universities	Universiti Malaya (UM)
	Universiti Kebangsaan Malaysia (UKM)
	Universiti Putra Malaysia (UPM)
	Universiti Sains Malaysia (USM)
	Universiti Teknologi Malaysia (UTM)
Comprehensive Universities	Universiti Islam Antarabangsa Malaysia (UIAM)
	Universiti Malaysia Sabah (UMS)
	Universiti Malaysia Sarawak (UNIMAS)
	Universiti Pendidikan Sultan Idris (UPSI)
	Universiti Teknologi MARA (UiTM)
Focused and Technical Universities	Universiti Utara Malaysia (UUM)
	Universiti Sains Islam Malaysia (USIM)
	Universiti Malaysia Kelantan (UMK)
	Universiti Sultan Zainal Abidin (UniSZA)
	Universiti Malaysia Terengganu (UMT)
	Universiti Malaysia Perlis (UniMAP)
	Universiti Malaysia Pahang Al-Sultan Abdullah (UMP)
	Universiti Pertahanan Nasional Malaysia (UPNM)
	Universiti Tun Hussein Onn Malaysia (UTHM)
	Universiti Teknikal Malaysia Melaka (UTeM)

Despite these distinctions, all public universities share common governance characteristics, including adherence to the UUCA and accountability under the Statutory Bodies (Surcharge and Discipline) Act 2000. While institutions have established academic integrity policies, their implementation is often inconsistent, undermining efforts to promote ethical behaviour (Singh and Jun, 2024).

2.2 DEFINITION OF ETHICS

According to Gandz and Hayes (1988), ethics is a reflection on the moral significance of human action and standards of conduct. Similarly, Davidson and Griffin (2000, p. 114)

defined ethics as a person's own beliefs about what is right or wrong, and what is good or bad. They note that ethical behaviour may differ among individuals, but it generally aligns with commonly accepted social standards. Ethics, particularly in a professional context, can also be defined as a set of moral principles that governs the conduct of individuals and groups, providing a framework for distinguishing right from wrong (Forsyth, 1992; Forsyth and Nye, 1990). It functions as a set of guiding principles that shape conduct and help individuals evaluate and select the most moral course of action. In parallel, Ray et al. (1999) define morality as the practices and actions deemed significantly right or wrong, the rules that regulate such actions, and the values that are upheld, nurtured, or promoted through them. In the field of accounting, this is codified into formal codes of conduct, such as the Handbook of the International Code of Ethics for Professional Accountants (International Federation of Accountants, 2015; Accounting Professional and Ethical Standards Board, 2010), which outline the expected standards of behaviour. Nevertheless, ethics is more than just following rules.

From an Islamic perspective, ethics is deeply rooted in religious values, in which accountability is owed not only to society but also to God. This perspective emphasises the importance of honesty, justice, and avoidance of harm (Rahman, 2003; Al-Aidaros and Shamsudin, 2011; Mahdavihou and Khotanlou, 2012). Ethical education focuses on building values, character, and sound judgment ability so that accountants can make the right choices when faced with complex situations (Melé, 2005; Mintz, 2006). This comprehensive approach suggests that ethics is not only about adhering to prescribed codes but also about developing an internal moral compass to guide decision-making in complex situations, thereby promoting a culture of trust and integrity within the profession (Brien, 1998; Payne et al., 2020).

Based on the above discussion and in the context of this study, ethics can refer to the actions and decisions made by accounting students during their academic preparation, which involve moral values and have implications for their future professional integrity. The following section provides a comprehensive review of the prior literature on ethics.

2.3 KEY THEMES IN ETHICS LITERATURE

Over the years, ethics has been studied across multiple disciplines. These include philosophical ethics, which explores moral principles and theories of right and wrong (Kant, 1993; Smith, 2008; Aristotle, 2009; Curren, 2016; Papouli, 2019); psychological ethics, which investigates moral reasoning, cognitive development, and individual decision-making (Kohlberg, 1985; Rest, 1986; Greene et al., 2001; Narvaez and Lapsley, 2005; Lacewing, 2015); organisational or business ethics, which focuses on ethical behaviour in corporate and professional contexts (Treviño, 1992; McCabe et al., 1996; Vidaver-Cohen, 1998; Brown, M. E., and Treviño, 2006; Geva, 2006; Sroka and Lőrinczy, 2015; Zhang, 2024); and educational ethics, which addresses issues such as academic integrity, fairness, and professional conduct among students and educators (McCabe et al., 1993, 2001, 2002; O’Leary and Cotter, 2000; Jackling et al., 2007; Young and Annisette, 2009; Cameron and O’Leary, 2015). Within the field of accounting, ethical inquiry often focuses on professional integrity, independence, and responsibility to stakeholders, aligning with the expectations set by regulatory bodies such as the International Ethics Standards Board for Accountants (IESBA) (Jackling et al., 2007). These perspectives together provide a foundation for understanding ethical behaviour among accounting students, who represent the future members of the profession.

Ethics is central to the accounting profession, as it safeguards public trust, professional credibility, and the integrity of financial reporting (Backof and Martin, 1991; Brien, 1998). Armstrong et al. (2003) argue that the prevalence of accounting scandals globally demonstrates a clear need for enhanced ethical standards in the field. Supporting this, Kiradoo (2020) noted that moral and ethical dilemmas influence the quality of accounting, and further observed that the financial crisis of the past decade was largely the result of extensive financial misstatements and fraudulent practices. Similarly, Cohen et al. (2010) emphasised that unethical activities are often linked to poor corporate governance and weak internal controls, which create loopholes that allow accountants to engage in misconduct. Zhang (2024) examined the complex ethical challenges that accountants face in their daily practice and the principles guiding their decision-making. The author noted that accountants often encounter multifaceted ethical dilemmas, such as balancing diverse and conflicting interests, which require them to uphold ethical standards to maintain public trust and ensure accountability to stakeholders. According to Duska et al. (2018), such ethical dilemmas in accounting and auditing often stem from two key challenges faced by auditors: their professional duty to report financial information fairly and accurately, and the simultaneous pressure to protect the interests of management. In this regard, ethics in accounting is highly important in fostering integrity and reducing fraudulent activities (Abdul-Rahman and Goddard, 1998; Al-Aidaros et al., 2011). In response to these challenges, there have been calls from both professional bodies like IFAC, IESBA, and educational institutions to strengthen the ethics component of accounting curricula to develop a strong moral foundation for future accountants (Ebaid, 2022).

Moral principles are equally relevant to accounting students, whose ethical behaviour in academia often predicts their professional conduct later in life (Guerrero-Dib

et al., 2020). Several studies have linked weak ethical grounding to misconduct, including academic misconduct, as students who rationalise unethical behaviour in their studies may later carry such tendencies into professional practice (Ismail et al., 2016; Smith and Minhad, 2007; Guerrero-Dib and Heredia-Escorza, 2020). Empirical evidence reveals that accounting students often display weaker ethical reasoning compared to experienced practitioners (O’Leary and Cotter, 2000; Cohen and Sharp, 2001). Fiolleau and Kaplan (2017) noted that many students struggle even to recognise ethical issues, which can normalise academic misconduct. Further, Fink et al. (2023) highlighted how competitive pressures in academia and research environments increase the likelihood of unethical conduct, suggesting parallels with students’ misconduct under exam and grade-related stress.

Furthermore, prior studies indicate that ethical lapses among students are shaped by both individual and contextual factors. Attitudinal factors, such as love of money and materialistic values, are linked to unethical tendencies among students (Tang and Chiu, 2003; Elias and Farag, 2010; Maggalatta and Adhariani, 2020). Similarly, Chen and Tang (2006) found that students’ personal values and attitudes significantly influence their propensity to cheat or rationalise misconduct.

From a broader perspective, Wyld and Jones (1997) and Jackling et al. (2007) emphasised that organisational and environmental factors, including an unethical climate and inadequate oversight, contribute to ethical failures. Cagle and Baucus (2006) further noted that exposure to scandals can shape students’ ethical perceptions, often raising awareness but not always reducing unethical actions. Cultural and religious values also shape ethical decision-making. Al-Aidaros et al. (2011) and Rahman (2003) emphasised

the role of Islamic ethical principles such as *Maslahah* (public interest) in guiding moral behaviour. This is particularly relevant in the Malaysian context, where ethics cannot be detached from cultural and religious dimensions. Mahdavi-khou and Khotanlou (2012) similarly argued that incorporating Islamic ethics strengthens students' resistance to unethical practices.

Ethics education is widely recognized as a key strategy for mitigating academic and professional misconduct. Armstrong et al. (2003) and Mintz (2006) advocated for integrating reflective learning and virtue ethics into accounting curricula, while Melé (2005) proposed combining rules, values, and virtues to promote comprehensive moral development. Martinov-Bennie and Mladenovic (2015) and Poje and Zaman Groff (2023) provided empirical evidence that ethics education can significantly improve students' ethical sensitivity and moral judgment. Moreover, real-world case studies and professional scandals have been shown to heighten ethical awareness (Cagle and Baucus, 2006; Low et al., 2008). Payne et al. (2020) further proposed applied codes of ethics for decision-making, emphasising practical relevance for students preparing to join the profession.

In the Malaysian context, Mohd Ghazali (2015) conducted a study to examine the influence of ethics instruction received during tertiary education on ethical judgments of Malaysian accountants. The study used a sample size of 221 respondents. The regression analysis results showed that business ethics courses positively influenced accountants' ethical judgments. Marzuki (2017) examined the extent to which ethics education is incorporated in the curriculum by accounting academics using a questionnaire survey of 117 accounting academics in Malaysia. The results demonstrated that accounting academics who integrated ethics into their teaching enhanced students' awareness of ethical

issues. This ethical awareness is important as studies have shown that students with higher ethical awareness are less likely to engage in academic misconduct (Cho and Hwang, 2019; Prashar et al., 2024; Esmaeil et al., 2024). Nevertheless, challenges remain in ensuring that ethics is systematically embedded across courses, rather than being treated as a stand-alone subject (Cameron and O’Leary, 2015; Ebaid, 2022). Therefore, to understand the breach of these ethical standards, this study will examine the predictors of academic misconduct among accounting students, whose behaviour in an educational context may foreshadow their future professional conduct (Borkowski and Ugras, 1998; Ismail and Yussof, 2016). This focus is critically important because the university period represents a formative stage for ethical development; as Corcoran and O’Flaherty (2016) found, moral reasoning among students develops progressively during college years.

2.4 REVIEW OF STUDIES ON FORMS OF ACADEMIC MISCONDUCT

Empirical studies suggest that a majority of students cheat (McCabe et al., 2012). In 1964, Bowers published the first large-scale investigation into academic cheating in the United States, revealing that 75% of tertiary students had cheated at least once during their studies. Broadly, academic misconduct refers to any intentional action that violates the principles of academic integrity to gain an unfair advantage: these actions include cheating, plagiarism, fabrication, facilitating someone else's dishonesty, and using unauthorised materials or assistance (McCabe and Trevino, 1993; Stone et al., 2009; Nagy and Groves, 2021; Ababneh et al., 2022; Farooq and Sultana, 2022; Chan, 2024; Cotton et al., 2024). It involves behaviour that undermines the fairness of the learning environment and contradicts the core values of academic practice, which Macfarlane et al. (2012) define as the “values, behaviour, and conduct of academics in all aspects of their practice.” An

investigation conducted by McCabe and Trevino (1993) during 1990–1991, which surveyed more than 6,000 students from 31 small and mid-sized universities in the United States, revealed that nearly two-thirds of the respondents admitted to committing at least one of 14 forms of questionable academic behaviour. Close to one-fifth acknowledged involvement in five or more of these actions. Their findings also showed that 64% of students engaged in serious test-related cheating (e.g., copying during an exam with or without the other student’s knowledge, using crib notes, helping someone else to cheat on a test or exam). In comparison, 66% were involved in serious forms of cheating on written assignments (e.g., plagiarism, fabricating or falsifying a bibliography, turning in work done by someone else, copying a few sentences of material without citing the author).

The nature of academic misconduct has changed considerably with the rise of digital technologies and the shift toward online learning, creating new opportunities for breaches of integrity (Chiang et al., 2022; Comas-Forgas et al., 2021). Traditional forms of academic misconduct have been widely documented and studied long before the advent of the digital era (McCabe et al., 2001). An earlier study by Karim et al. (2009) examined the extent of students’ involvement in unethical online behaviour at a Malaysian public university and its association with the Big Five personality traits, using a survey of 252 students across three academic faculties. While the overall level of unethical Internet behaviour was generally low, a further analysis of individual items revealed high engagement (over half of the respondents) in behaviours such as plagiarism and Internet misuse. For example, the item *“copy and paste several resources found on the Internet and use them in an assignment without acknowledging the authors”* recorded the highest level of agreement. Cheating during exams remains one of the most prevalent forms of academic misconduct. This includes unauthorised use of materials (crib notes), copying from another

student, or facilitating copying for others (Gallant and Pani, 2024; Liu and Alias, 2022). Stephens et al. (2007) conducted a comparative study examining undergraduates' beliefs and behaviours related to both conventional and digital forms of academic misconduct. Using survey data from 1,305 students across two universities, the authors found that traditional methods, such as copying homework, collaborating without permission, and copying during examinations were still used more frequently than digital means for these behaviours. However, the findings also found a clear shift in plagiarism practices: digital plagiarism, particularly copying and pasting material from the internet, had become more prevalent than conventional plagiarism. Furthermore, students indicated that they used digital tools to cheat on tests more frequently than traditional methods. The transition to online exams during the COVID-19 pandemic exacerbated these behaviours, with students exploiting the reduced supervision to engage in cheating using digital devices, external websites, and communication with peers (Ababneh et al., 2022; Ives and Cazan, 2024; Newton and Essex, 2024).

Plagiarism, the act of presenting another's work or ideas as one's own without proper attribution, is a pervasive issue (Whitley, 1998). It ranges from exact copying to paraphrasing without citation. Student attitudes toward plagiarism are influenced by their understanding of what constitutes the act, their moral philosophies, and the perceived norms within their academic environment (Farooq and Sultana, 2022; Khathayut et al., 2022; Smith et al., 2007). Rusdi et al. (2019) conducted a quantitative, cross-sectional survey involving 732 tertiary students from a Malaysian public university to examine the prevalence and types of academic misconduct. The findings revealed that plagiarism was the most prominent form of misconduct, particularly the misuse of online materials. Notably, 42% of students admitted to using entire online sources without proper

acknowledgment, while 50.1% reported using important parts of someone else's online work without giving credit.

Data fabrication and falsification involve the invention of data or information (fabrication) or the deceptive alteration of results (falsification) in academic exercises, research reports, or laboratory work (Roberts and John, 2014). While often associated with research misconduct, it also occurs at the undergraduate level in practical assignments. The pressure to achieve specific outcomes can drive students to fabricate or falsify data (Fink et al., 2023). A less frequently discussed but common form of misconduct is the use of fraudulent excuses to gain an unfair advantage, such as requesting extensions on assignments or postponing exams. Students may fabricate medical or personal emergencies, exploiting the trust of educators (Che Ku Kassim and Mohd Sallem, 2023). Students often rationalise this behaviour as a less harmful act or a necessary response to academic pressure.

Contract cheating, where students outsource their academic work to a third party, represents a severe and growing threat to academic integrity (Birks et al., 2020; Hollis, 2024). This can involve purchasing essays from online sites, hiring ghost-writers, or having someone else sit an exam on their behalf (Nagy and Groves, 2021). Contract cheating has increased significantly due to the rise of online platforms (Nagy and Groves, 2021). The theory of planned behaviour has been successfully applied to understand the intentions behind contract cheating, with attitudes, subjective norms, and perceived behavioural control all playing a role (Heriyati et al., 2023). This form of misconduct is particularly concerning as it is difficult to detect and undermines the purpose of learning (Benson and Enstroem, 2023).

The emergence of generative AI, particularly large language models like ChatGPT, has created a new frontier for academic misconduct, often termed "AI-giarism" (Chan, 2024). Students can use these tools to generate essays, solve complex problems, and write code, often without clear disclosure (Cotton et al., 2024; Duah and McGivern, 2024). Studies applying the fraud triangle theory suggest that pressure, opportunity, and rationalisation are key factors contributing to accounting students' misuse of ChatGPT (Alshurafat et al., 2024; Kumar et al., 2024). This has blurred the lines of authorial identity and challenged traditional notions of academic authorship (Duah and McGivern, 2024; Eke, 2023). The perception of what constitutes misconduct is also shifting among students, with some viewing AI assistance as a legitimate tool rather than cheating (Chan, 2024; Gruenhagen et al., 2024). The ease of digital communication has facilitated unauthorised collaboration, where students work together on assignments explicitly designated as individual work (Chernoff et al., 2024). This also includes the widespread sharing of past assignments, essays, and exam answers through online platforms, cloud storage, and group chats, creating a "grey market" of academic work (Briggs et al., 2017; Sozon et al., 2024a).

Research indicates that perceptions and prevalence of specific types of misconduct can differ across cultures. Studies in Malaysia show mixed results. Mustapha et al. (2017) investigated academic misconduct in four Malaysian public universities from 2014 to 2016. Their findings revealed that nearly half of all students engaged in some form of academic misconduct, with prevalence rates of 47%, 51%, and 49% across the three years. The most common form was plagiarism (over 80%), followed by obtaining test information from peers who had already taken the exam (over 60%). The study also revealed other common types like "let another copy students an assignment" and "copied a few sentences from a

book, magazine, or other source without citing them". Similarly, an online survey by Saidin and Isa (2013) of 71 students in a Malaysian teacher education program revealed a high prevalence of academic misconduct, with 82% of respondents admitting to cheating despite being aware of the consequences. The most frequently cited reason was a lack of preparation. Building on earlier evidence, a longitudinal study by Mustapha et al. (2020) examined patterns of academic misconduct in Malaysian higher education from 2018 to 2020. The study found that overall prevalence remained at a moderate level (~25%) from 2018 to 2020, almost a 50% reduction from their previous study. Analysis of survey data identified plagiarism (specifically, copying sentences from the internet without citation) as the most dominant form of misconduct, with a high of 67% of students in 2018 reporting they had done this many times. In the accounting field, particularly, Abu Bakar et al. (2008) explored ethical behaviour among final-year graduating accounting students in Malaysia. The study found that most final year students expressed a generally favourable ethical stance, as most respondents indicated they would avoid major unethical behaviour, yet they did not consistently adhere to strict ethical standards.

Given the above explanation, the following sections will provide an in-depth review of academic misconduct among accounting students, with a specific focus on the Malaysian context.

2.5 FACTORS INFLUENCING ACADEMIC MISCONDUCT

Prior studies have examined several factors that drive academic misconduct. Among the most commonly reported factors are the fear of failure and higher expectations. Research

repeatedly highlights that highly competitive academic environments, strong expectations to achieve high grades, and concerns about future career prospects contribute significantly to students' propensity to engage in misconduct. McCabe and Trevino (2001) conducted a large-scale multi-campus study on cheating and identified a high-pressure, competitive environment as a key contextual predictor of cheating. Studies across different cultural contexts show that students often justify dishonest behaviour as a response to academic demands, workload intensity, and expectations to excel. This pressure appears particularly pronounced among accounting students, who face rigorous coursework alongside professional certification requirements, making them more vulnerable to misconduct as a coping mechanism. For instance, Farahat (2022), who examined elements of academic misconduct in three Middle Eastern countries (Saudi Arabia, Egypt, and Jordan). The results found that most students blamed their misconduct on laziness and expectations to achieve higher education performance. Earlier cross-cultural research by Davis et al. (1994) further supports the role of performance-driven motivation, showing that American students were more motivated by the grades they achieved, while Australian students were more motivated by the learning experience. Additionally, Gallant and Pani (2024) examined the behaviour pattern, perceptions, and motivations of students towards academic misconduct among undergraduate students in a business school in the UAE. Their findings revealed that personal gain, particularly achieving higher grades, was a dominant motivating factor for cheating, with 93% of respondents reporting that the desire to achieve better grades was a primary reason for engaging in cheating. The pressure appears even more among accounting students who face intense coursework and pressure to obtain professional certification (Poje et al., 2025). Studies by Rusdi et al. (2019) and Savilia and

Laily (2020) found that pressures from peers, faculty, and future career aspirations drive students toward dishonest practices.

Beyond individual pressure, social influence and normative expectations emerge as another central factor. The literature consistently demonstrates that students are more likely to engage in misconduct when they perceive such behaviour as common or socially acceptable among their peers. Peer behaviour, peer approval, and the absence of peer disapproval strongly shape students' ethical decision-making. For instance, Sozon et al. (2024) investigated the factors influencing academic misconduct among Malaysian undergraduates. Using a questionnaire survey with 438 usable responses, their findings revealed a statistically significant relationship between academic misconduct and both social factors and student motivation. McCabe and Trevino (1997) conducted a large-scale investigation on the influences of individual and contextual factors on self-reported academic misconduct. Students were surveyed at nine public institutions of higher education. Findings revealed that peer behaviour and peer disapproval had the strongest influence.

Researchers have also identified perceived opportunities to cheat as another key factor influencing students' engagement in academic misconduct. Studies consistently show that students are more inclined to engage in academic misconduct when they perceive a low risk of detection and a high availability of opportunities to cheat. Weak invigilation, ambiguous assessment rules, and inconsistent enforcement of academic integrity policies increase students' perceptions that misconduct is easy and relatively safe (Beck & Ajzen, 1991; McCabe et al., 1999; Bolin, 2004; Harding et al., 2007). When such opportunities are present, students with lower levels of self-control are more likely to give in to the

temptation to engage in academic misconduct (Bolin, 2004; Vowell and Chen, 2004). In particular, Bolin (2004) examined how self-control, attitudes toward academic misconduct, and perceived opportunity jointly predict students' engagement in dishonest academic behaviour. The study analysed survey responses from 853 university students across the United States. The findings revealed that perceived opportunity was a significant predictor of academic misconduct and that students' attitudes toward dishonesty mediated this relationship. Similarly, Choo and Tan (2023) investigated whether students are more likely to engage in abrupt academic misconduct when experiencing high levels of perceived pressure and low levels of perceived opportunities to cheat. Their findings suggest that high levels of perceived pressure and opportunity can lead to sudden dishonest behaviours. In today's digital academic environment, technology has become a major source of such opportunities. Recent studies highlight that technological tools can significantly facilitate academic misconduct, particularly when monitoring systems are weak. For instance, Alshurafat et al. (2024) reported that easy access to AI-based platforms such as ChatGPT, combined with inadequate proctoring mechanisms, increases students' perceived opportunities to cheat. Moreover, studies found that the sudden shift to virtual learning during the COVID-19 pandemic, combined with vulnerabilities in online assessments, has contributed to a rise in students' reliance on online platforms that facilitate cheating (Hill et al., 2021; Lancaster and Cotarlan, 2021). For example, a systematic review by Newton and Essex (2024), which involved 4,672 participants, examined how frequently university students admitted to cheating in online exams. The review also explored how students engaged in such behaviour, the reasons behind it, and whether cheating increased during the COVID-19 pandemic. The study found a substantial rise in online exam cheating, increasing from 29.9% before COVID-19 to 54.7% during the pandemic. They attributed

this rise to the lack of direct supervision and the ease of accessing unauthorised resources. Studies like those by Reedy et al. (2021) revealed that academic staff perceived online assessments as significantly more vulnerable to cheating, a sentiment supported by increased search activity for cheating methods during lockdowns (Thomas-Forgas et al., 2021).

Research on individual psychological traits has also highlighted the role of self-regulation in influencing students' ethical behaviour. For example, Yu et al. (2018) investigated the factors associated with academic misconduct and found a significant direct relationship between low self-control and students' engagement in dishonest practices. Curtis et al. (2018) found that self-control, injunctive norms (perceptions of what others approve of), and descriptive norms (perceptions of what others are doing) are significant predictors of engagement in plagiarism. Neutralisation theory explains how students justify unethical behaviour to align with their moral self-image. Ismail and Yussof (2016) found that male students are particularly adept at using neutralisation techniques to excuse their actions. Studies like those by (Yussof and Ismail 2018; Mustapha et al., 2020) highlight the role of institutional culture in normalising dishonest practices, where lenient enforcement of policies creates a perception of acceptability. This influence is further reinforced through social modelling, as Kezar and Bernstein-Sierra (2016) argued that students often model the behaviour of faculty, staff, and peers. When these role models engage in or tolerate dishonest practices, it becomes part of the institutional culture, influencing students' attitudes towards academic integrity. Some view cheating as a "necessary evil" due to unfair assessments or workload (Gallant and Pani, 2024).

From a theoretical perspective, many of these empirical patterns align closely with the theory of planned behaviour (Ajzen, 1985; 2020). According to TPB, intention to engage in misconduct is shaped by three components: attitudes, subjective norms, and perceived behavioural control. Prior studies consistently found that favourable attitudes toward cheating increase students' intentions to engage in dishonest behaviour (Beck & Ajzen, 1991; Stone et al., 2009). Prior literature also suggests that subjective norms, particularly peer and faculty expectations, play a significant role, as students are more likely to cheat when they believe significant others approve of or also engage in misconduct (Curtis et al., 2018; Yusliza et al., 2020). Perceived behavioural control, or the ease of committing misconduct, is heightened by weak monitoring systems, technological opportunities, and perceived low risk of detection (Ababneh et al., 2022; Zhang, 2024). Extended TPB models also integrate cultural orientations, showing that collectivist contexts amplify the role of social norms in shaping misconduct (Juan et al., 2022; Hendy and Montargot, 2019).

In addition, general strain theory (GST) (Agnew, 1992; 2001) offers a complementary explanation by framing academic misconduct as a response to stress and strain rather than purely rational decision-making. The literature suggests that strains such as intense academic pressure, fear of failure, financial difficulties, and perceptions of unfair treatment can generate emotional stress, which students may attempt to alleviate through misconduct (Nagy and Groves, 2021). For example, Bichler-Robertson et al. (2003) found that low self-control combined with strain increased students' likelihood of cheating. Similarly, Ford and Schroeder (2008) demonstrated that academic strain was associated with the misuse of stimulants, which parallels the way strain contributes to academic misconduct. More recent studies (Geoghan and Holtfreter, 2025) also note that perceptions

of unfair treatment or procedural injustice in higher education can amplify strain, leading students to engage in misconduct. Thus, GST highlights that misconduct is not solely a rational choice but also an emotional response to pressures and stressors in the academic environment.

2.6 STRATEGIES TO MITIGATE ACADEMIC MISCONDUCT

A review of recent research highlights several practical strategies and their challenges, particularly in the context of evolving technologies. Research increasingly suggests that universities can take stronger, more proactive measures to curb academic misconduct and promote a culture of integrity. Several studies highlight gaps in institutional efforts. For instance, a survey of 175 senior administrators overseeing student and academic affairs found that only just over 50% believed their universities had made a strong commitment to tackling academic misconduct (Aaron & Georgia, 1994). Similarly, Kibler (1994) reported that while most institutions distributed their academic integrity policies to students, faculty, and staff (over 80%) and covered these issues during student orientation sessions (69%), far fewer extended such efforts to academic staff. Only about half included academic integrity in new faculty orientation (51%), and less than half provided targeted training on integrity or misconduct procedures for instructors (46%). Benson and Enstroem (2023) proposed a large-scale intervention model aimed at preventing academic misconduct. Drawing on Social Learning Theory, the authors employed a quasi-experimental, pre- and post-intervention design using five years of institutional data on actual reported misconduct cases (2016–2021) at a business school in Canada. This dataset comprised a three-year pre-intervention period and a two-year post-intervention period. The results strongly supported

the proposed model: implementing a mandatory, high-level intervention embedded in core first-year courses led to substantial reductions in academic misconduct compared to the more limited impact typically associated with voluntary or fragmented integrity initiatives. This finding is supported by Brown et al. (2008), who emphasised that mandatory academic integrity training embedded within course requirements is significantly more effective than voluntary, open-access tutorials. Complementary policies, such as honour codes and strict plagiarism checks, further reinforce ethical behaviour, though their efficacy is often constrained by inconsistent enforcement and student perceptions (Birks et al., 2020; Stephens et al., 2024). Combining proctoring software with honour codes has reduced cheating in remote assessments, but success hinges on consistent implementation (Bierstaker et al., 2024; Payne et al., 2020). McCabe and Treviño (1993) further emphasised that universities must implement structured programmes that clearly communicate and explain academic integrity policies, as doing so is essential for securing strong support and commitment from both faculty and students. These institutional measures must be regularly updated to address emerging challenges, such as AI-facilitated cheating, which current plagiarism detection systems struggle to identify (Ansari et al., 2023).

While AI-based tools, such as plagiarism detectors (e.g., Turnitin) and proctoring software, aid in identifying misconduct, over-reliance on surveillance risks eroding trust between students and institutions (Chan, 2024; Pudasaini et al., 2024). Moreover, the rapid evolution of generative AI tools often outpaces the development of detection methodologies, creating gaps in institutional responses (Kasneci et al., 2023; Ayub et al., 2024). To mitigate this, Kumar et al. (2024) advocate for integrating ethical guidelines into curricula to educate students on the responsible use of AI, emphasising the need for policies

that explicitly address AI misuse. Daoud et al. (2019) examined the impact of Turnitin on plagiarism reduction using a quasi-experimental pre- and post-intervention design with a sample of 53 college students. The findings showed a substantial decline in students' plagiarism behaviour after the introduction of Turnitin. Additionally, the students indicated that the software should be complemented with hands-on training from lecturers on academic integrity and effective research writing practices. About 75% of respondents indicated a need for support and training through college courses, while nearly 90% believed that using Turnitin would strengthen students' commitment to academic integrity.

Cultivating a supportive academic environment that prioritises learning over punitive measures is critical. Stephens et al. (2021) investigated the impact of an online Academic Integrity Course (AIC) on university students' perceptions of and engagement in academic misconduct. The study employed a comparative survey design involving two cohorts: a 2012 pre-AIC cohort ($n = 780$) and a 2017 post-AIC cohort ($n = 608$). The findings demonstrated a measurable improvement following the implementation of the online instruction. Specifically, the prevalence of online-related plagiarism decreased by 16.8%, indicating that the AIC had a modest but positive effect in reducing students' misuse of internet sources. Similarly, Martinov-Bennie and Mladenovic (2015) examined the impact of an ethical decision-making framework and an integrated ethics education program on accounting students' ethical sensitivity and judgment. The study involved first-year accounting students at an Australian university using a Pre-test / post-test quasi-experimental design. The findings indicated that providing students with only the ethical framework did not lead to a significant improvement in ethical sensitivity. In contrast, embedding the framework within a broader, integrated ethics education program resulted in a significant increase in students' ethical sensitivity, suggesting that integrating ethics

education into the curriculum can be an effective strategy for addressing academic misconduct by helping students better recognize and respond to ethical dilemmas. Embedding ethics training within accounting curricula and aligning policies with cultural values, such as emphasising communal accountability, can enhance compliance (Alshurafat et al., 2024; Chen et al., 2024). However, cultural attitudes and peer norms complicate enforcement, as subjective norms heavily influence cheating intentions (Zhang et al., 2023). Challenges remain, including resistance to policy updates due to cost or expertise gaps (Bierstaker et al., 2024).

Studies show that fostering a positive academic culture, coupled with ethics training and case studies on real-world fraud consequences, enhances moral reasoning and deters cheating (Savilia and Laily, 2020; Poje et al., 2025; Nahar, 2019). Parental influence also plays a role, as students in collectivist societies like Malaysia may avoid misconduct to uphold family reputation. Gallant and Pani, (2024) examined the behaviour pattern, perceptions, and motivations of students towards academic misconduct among undergraduate students in a business school in UAE. Their findings revealed that 76.4% of respondents cited parental disapproval as the main reason for avoiding academic misconduct.

Hongwei et al. (2017) examined the association between religiosity variables and self-reported academic honesty among college students. Drawing on a large, nationally representative sample of 2,503 U.S. college-aged students. The study assessed the relationship between religiosity indicators and academic honesty outcomes. The findings revealed that religious service attendance was significantly and positively associated with academic honesty, with students who attended services more frequently reporting lower

levels of cheating. The authors suggest that regular attendance may strengthen students' integration into a moral community, thereby reinforcing shared norms and expectations that discourage dishonest academic behaviour.

Based on the above discussion, mitigating academic misconduct requires striking a balance between proactive policies, adaptive technologies, and culturally informed education.

2.7 PRIOR STUDIES ON ACADEMIC MISCONDUCT IN THE MALAYSIAN CONTEXT

Several studies provide empirical evidence on the prevalence, dominant forms, underlying motivations, and potential mitigation strategies related to academic misconduct in Malaysian universities. Collectively, this body of literature indicates that while overall levels of misconduct are generally reported as low to moderate, plagiarism consistently emerges as the most prevalent form of academic dishonesty across institutions.

Survey-based studies conducted in Malaysian public universities demonstrate that students most frequently engage in improper use of online sources, particularly copying or combining materials without appropriate citation. For example, Rusdi et al. (2019) examined the extent of academic misconduct among students at a Malaysian public university. Using a survey approach, the researchers collected 732 questionnaires from students across seven faculties. The findings showed that plagiarism was the most prevalent form of misconduct. Notably, 64.1% of respondents admitted to combining multiple online

sources to complete their assignments without providing proper acknowledgment to the original authors. Mustapha et al. (2020) conducted a quantitative study to examine academic misconduct among students in Malaysian public universities. Survey data collected between 2018 and 2020 showed that overall levels of academic misconduct remained moderate, ranging from 24% to 25%. The most common form of misconduct reported across all three years was copying sentences from online sources without proper citation. Although the reported prevalence of such behaviour declined over time, plagiarism-related practices remained persistent. This pattern indicates that while specific misconduct behaviours are common, particularly in relation to written assessments, academic dishonesty is not fully normalised within Malaysian universities. In 2018, 67% of respondents indicated that they had engaged in this behaviour many times, followed by 45% in 2019 and 42% in 2020. Sozon et al. (2025) analysed 120 studies across 30 years and reported that Malaysian universities had a 15-20% higher rate of self-reported cheating compared to global averages. Their meta-analysis revealed that 60-70% of Malaysian students admitted to at least one form of misconduct, with plagiarism being the most common (55%). Importantly, the concentration of misconduct within assignment-based tasks rather than examination fraud suggests that academic misconduct in Malaysia is more closely linked to routine assessment practices than to high-stakes testing environments.

Evidence from studies focusing on accounting students indicates that overall engagement in academic misconduct tends to be limited. For example, Nahar (2019) examined the prevalence of academic misconduct among accounting students across two Malaysian institutions with different levels of Islamic emphasis and assessed whether

higher piety is associated with lower engagement in dishonest behaviours. Using a questionnaire survey, the study obtained 275 usable responses. The findings revealed that the overall mean score for academic misconduct was well below the scale midpoint, indicating generally low levels of dishonest behaviour. Among the various forms of misconduct, plagiarism emerged as the most common. The study further demonstrated that pious students reported significantly lower levels of academic misconduct, both in aggregate and for specific types of misconduct, suggesting that moral and religious values play a protective role against engagement in academic misconduct. This pattern is reinforced by studies examining broader student populations and different modes of assessment. Research on online cheating similarly shows that students with stronger spiritual or religious orientations are significantly less likely to engage in dishonest behaviour. For example, Sholikhah et al. (2024) examined whether spiritual strength influences online cheating among university students. The study involved 339 respondents from universities in Indonesia, Malaysia, and Thailand, using a survey administered using Google Forms. The findings indicated that students with higher levels of religiosity were approximately 40% less likely to engage in online cheating. Taken together, these findings suggest that internalised moral values and ethical self-regulation play a crucial role in mitigating academic misconduct within the Malaysian higher education context.

Yusliza et al. (2022) examined undergraduate students' intention to engage in cheating by applying the theory of planned behaviour. Using survey data collected from 917 students at a Malaysian public university, the study found that conscientiousness emerged as a significant predictor of students' intention to cheat. Smith (2007) examined attitudes towards plagiarism among undergraduate accounting students at a Malaysian

university. The study used a questionnaire survey administered to 286 students. The results revealed that factors contributing to plagiarism included lack of awareness, lack of understanding, lack of competence, as well as personal attitudes. In contrast, no evidence was found to suggest that either academic pressure or access to internet facilities increased the incidence of plagiarism.

Overall, prior studies in the Malaysian context indicate that academic misconduct is a multidimensional phenomenon shaped by the interaction of moral values, individual traits, and cognitive understanding of academic integrity. Although plagiarism remains the most persistent form of misconduct, its prevalence is moderated by strong ethical orientations and conscientious behaviour among students.

2.8 GAPS IN THE LITERATURE

Although extensive research has examined academic misconduct in higher education (Abu Bakar et al., 2008; Ismail & Yussof, 2016; Mustapha et al., 2017; Nahar, 2019; Rusdi et al., 2019; Jamil et al., 2019; Khalid et al., 2020; Mustapha et al., 2020; Ebaid, 2022; Kamarudin et al., 2024; Sozon et al., 2024), several important gaps remain, particularly concerning accounting students in Malaysian public universities.

First, empirical findings on academic misconduct remain mixed and inconsistent across contexts, disciplines, and methodological approaches. Studies differ widely in reported prevalence rates, ranging from moderate levels (Mustapha et al., 2020) to extremely high levels (Saidin & Isa, 2013; Rusdi et al., 2019). Research also shows conflicting findings regarding which forms of misconduct are most common. While some

highlight plagiarism as dominant (Mustapha et al., 2017; Rusdi et al., 2019), others report higher engagement in test-related cheating (McCabe & Trevino, 1993; Stephens et al., 2007). Similar inconsistencies appear in studies examining the predictors of misconduct: attitudes, peer influence, perceived opportunities, and ethical awareness all show variable predictive power across studies (Curtis et al., 2018; Sozon et al., 2024; Ababneh et al., 2022). These inconsistencies suggest that academic misconduct is highly context-dependent, yet empirical work focusing on discipline-specific contexts, particularly accounting students in Malaysia, remains limited.

Second, most prior studies focus on general student populations rather than discipline-specific contexts, despite evidence that accounting students experience unique academic pressures, stricter performance expectations, and professional licensing demands (Poje et al., 2025; Rusdi et al., 2019). Studies in Malaysia have tended to aggregate students across faculties (e.g., Mustapha et al., 2017; Mustapha et al., 2020), limiting insights into the academic integrity challenges faced specifically by accounting students, future members of a profession that places exceptional emphasis on ethics, judgment, and public trust. Consequently, little empirical work has explored misconduct patterns specifically among accounting undergraduates in Malaysian public universities.

Third, although numerous studies identify the forms and prevalence of academic misconduct, far fewer examine the underlying psychological mechanisms driving such behaviour within the Malaysian context. The majority of Malaysian studies remain descriptive, focusing on prevalence rates (Rusdi et al., 2019; Saidin & Isa, 2013; Mustapha et al., 2020). However, literature increasingly emphasises the importance of behavioural theories such as the theory of planned behaviour in explaining why students engage in

cheating (Beck & Ajzen, 1991; Curtis et al., 2018; Ababneh et al., 2022). Despite this, only a handful of Malaysian studies have applied the TPB to academic misconduct, and none focus specifically on accounting students in public universities. This highlights a gap in theoretically driven investigations into predictors of misconduct in this discipline.

Fourth, the literature has insufficiently addressed digital and AI-facilitated forms of academic misconduct, despite rapid changes in the educational environment. Recent studies show growing reliance on AI tools such as ChatGPT for cheating, plagiarism, or unauthorised academic assistance (Cotton et al., 2024; Nguyen & Goto, 2024; Ansari et al., 2024). Evidence also indicates that accounting students may misuse the technology for tasks requiring computational reasoning or structured responses (Alshurafat et al., 2024). Yet, Malaysian research has only minimally explored AI-related cheating, with no empirical study examining its prevalence, motivations, or patterns among accounting students. This creates a major contemporary gap, especially given the vulnerability of assessment systems during and after the shift to digital learning (Ababneh et al., 2022; Ives & Cazan, 2024).

Finally, a significant gap exists in understanding the combined influence of contextual, psychological, and technological factors on academic misconduct among accounting students. The literature tends to isolate individual factors such as peer influence (Sozon et al., 2024), stress and pressure (McCabe & Trevino, 2001; Poje et al., 2025), or digital opportunities (Nagy & Groves, 2021), with minimal work integrating these components into a holistic framework. In particular, no Malaysian study has concurrently examined traditional misconduct, digital cheating, and AI-enabled behaviours within an integrated behavioural model.

Therefore, this study aims to address these gaps critical to developing a clear understanding of academic misconduct among Malaysian accounting students. This will ultimately provide valuable insights for creating targeted interventions that align with Malaysia's unique educational and cultural landscape.

2.9 CHAPTER SUMMARY

This chapter reviews the existing literature related to the current study, which examines academic misconduct among accounting students in Malaysian public universities. It reviews literature on ethics in relation to academic misconduct and the various types of academic misconduct that are prevalent. Additionally, it examines the motivations behind academic misconduct. Furthermore, it presents mitigation strategies, and finally, it outlines gaps in the existing literature.

CHAPTER THREE

THEORETICAL FRAMEWORK AND RESEARCH METHODOLOGY

3.0 INTRODUCTION

This chapter details the theoretical framework and methodology used in this study. It is divided into five sections. Section 3.1 describes the theoretical framework, followed by Section 3.2, which presents the hypothesis development. Section 3.3 outlines the research design and research methods. Section 3.4 discusses data analysis, and subsequently, Section 3.5 summarises the chapter.

3.1 THEORETICAL FRAMEWORK

Theories help understand the relationships between different phenomena, variables, and models (Wacker, 1998; French, 2013). According to Chijioke (2021), “the purpose of theory is to explain, describe, analyse, and predict phenomena to aid understanding.” Therefore, understanding the complex issue of academic misconduct among accounting students requires a strong theoretical foundation that captures both the psychological and contextual factors influencing students’ decisions and behaviours. This section presents the theoretical framework underpinning the current study, which is guided by two key theories: the theory of planned behaviour (Ajzen, 1985, 1991, 2020) and the general strain theory (GST) (Robert, 1938). By integrating the general strain theory to explain the prevalence of

academic misconduct examined in RO1, motivational factors and practical mitigation strategies outlined in RO2 and RO4, alongside TPB to account for the behavioural patterns examined in RO3, the study provides a more comprehensive understanding of why academic misconduct occurs among accounting students in Malaysian public universities.

3.1.1 The General Strain Theory

The general strain theory was originally developed by Robert K. Merton in 1938 in the field of sociology. It was later expanded to include other models by Albert Cohen (1955), Richard Cloward (1960), Cloward and Ohlin (1960), and Agnew (1992, 2001). Merton (1938), in his formulation of strain theory, highlighted the competitive pressures of American society and its cultural prioritisation of success over adherence to institutionalised norms. GST posits that individuals engage in unethical behaviour when they face a gap between their socially acceptable goals and the legitimate means to achieve them. This gap creates strain or stress, and that leads individuals to resort to using illegal means to achieve the goals (Merton, 1938; Agnew, 1992). Empirical evidence indicates that stressors in life are strong predictors of criminal behaviour (Agnew, 1992; Paternoster and Mazzarole, 1994; Broidy, 2001).

The GST provides a fundamental framework for understanding unethical behaviour, including academic misconduct, by explaining how the competitive nature of academia and the strong focus on high grades can create negative pressures (Agnew, 1992; Vowell and Chen, 2004). Literature shows that strain theory has been successfully applied across various areas of academic misconduct, yielding strong empirical findings. For instance, research has linked strain to academic fraud (Walker and Holtfreter, 2015) and

misconduct caused by procedural injustice in graduate education (Geoghan and Holtfreter, 2025). Most importantly, a comparative study by Vowell and Chen (2004) found that strain-based models outperformed other sociological explanations in predicting academic cheating behaviour, especially when students internalised high performance expectations without perceiving the necessary support or resources to meet those expectations. However, there is a lack of research explicitly investigating whether the strains experienced by accounting students, such as academic pressure, competitive grading, or perceived procedural injustice, predict engagement in academic misconduct as postulated by GST in the Malaysian context.

In the present study, GST offers a holistic explanation of the prevalence of academic misconduct, the underlying motivations, and practical strategies to address unethical behaviour among accounting students in Malaysian public universities. As mentioned earlier, GST explains how strain (e.g., stress, frustration) can lead to negative emotions, which may motivate students to engage in misconduct as a way to cope (Agnew, 1992; Walker and Holtfreter, 2015). Academic success is a dominant goal (Lynam et al., 2024). Yet students may face barriers such as inadequate preparation, course difficulty, lack of resources, or time constraints, which prevent them from attaining these goals through legitimate means. This gap creates academic strain or frustration. When students experience this type of strain, they might turn to various forms of academic misconduct, such as cheating, plagiarism, unauthorised use of AI, or contract cheating, to bridge the gap between aspirations and reality or avoid failure (Agnew, 1992; Vowell and Chen, 2004; Tedor, Sharp, and Kobayashi, 2015).

While GST helps explain why students might be motivated to cheat, the TPB remains the main framework for predicting and testing their actual intentions to do so.

3.1.2 Theory of Planned Behaviour

The theory of planned behaviour was first developed by Icek Ajzen in 1991 as an extension of the earlier Theory of Reasoned Action (Ajzen and Fishbein, 1980). Ajzen (1991, 2020) developed TPB to address the original theory's limitations in explaining behaviours that individuals cannot fully control. TPB states that an individual's intention to perform a behaviour is the most immediate predictor of the actual behaviour, and this intention is influenced by three main factors: the Attitude toward the behaviour, the Subjective Norms surrounding it, and the Perceived Behavioural Control over performing it (Beck & Ajzen, 1991, 2020). Strong empirical evidence supports TPB's effectiveness in predicting a wide range of behaviours, including unethical and dishonest actions in various domains: stealing time at work (Henle et al., 2010), general dishonest actions (Beck & Ajzen, 1991), unethical financial reporting (Carpenter & Reimers, 2005), digital piracy (Yoon, 2011), and doping (Petróczi et al., 2007). Given its cognitive and behavioural structure, TPB offers a rigorous foundation for understanding academic misconduct, a behaviour that involves deliberate decision-making influenced by both personal evaluations and external pressures (Ajzen, 2020; Zhang, 2024). The model's constructs align well with the psychological and contextual factors that shape students' cheating intentions, making TPB a strong theoretical anchor for investigating misconduct in higher education. For instance, research has linked attitudes and subjective norms to cheating intentions among business students (Hendy and Montargot, 2019; Ababneh et al., 2022) and has used the model to understand contract

cheating behaviour (Heriyati et al., 2023). Most importantly, a study by Stone et al. (2009) found that the TPB, especially when enhanced with measures of moral obligation and cheating justifications, provided a powerful model for predicting both the intentions and the actual behaviours related to academic misconduct.

The Theory of theory of planned behaviour provides four key constructs that help explain why students may intend to engage in academic misconduct. *Attitude* toward the behaviour refers to the degree to which an individual has a favorable or unfavorable evaluation of the behaviour in question (Ajzen, 2020). In the context of academic misconduct, a student's attitude may be shaped by their beliefs about the consequences of cheating and their evaluation of those outcomes. A positive attitude arises when students see significant benefits from dishonest acts, such as achieving higher grades with less effort, managing academic stress, or coping with competitive pressure (Heriyati et al., 2023; Juan et al., 2022). *Subjective Norms* encompass the perceived social pressure to engage in or avoid academic misconduct, stemming from the expectations of important referent individuals or groups (Ajzen, 2020). *Perceived behavioural control* (PBC), as defined by Ajzen (2020), is determined by an individual's control beliefs, which relate to the presence of factors that either facilitate or hinder the performance of a behaviour. In this context, PBC reflects a student's perception of the ease or difficulty of performing academic misconduct, effectively representing their assessment of available opportunities, resources, and abilities. *Moral Obligation*, though not part of the original TPB, is often incorporated as an extension to explain personal feelings of moral responsibility or duty, serving as the conscience in the decision-making process. This construct represents an individual's

internal ethical standards and the expected feelings of guilt and shame associated with violating them (Curtis, 2023).

In the present study, TPB provides a clear, cognitive framework for predicting the intention to engage in academic misconduct and for identifying key leverage points for interventions aimed at curbing unethical academic conduct among accounting students in Malaysian public universities. As the model specifies, a student's intention to cheat is influenced by whether they view cheating favorably (Attitude), perceive social pressure from peers or instructors to cheat or avoid it (Subjective Norms), and believe they have the opportunity and ability to cheat successfully (Perceived Behavioural Control) (Beck & Ajzen, 1991, 2020; Zhang, 2024). In the competitive context of accounting programmes, where high stakes are attached to grades, students may hold positive attitudes toward cheating if it is seen as a necessary means to secure future careers, perceive strong normative pressure if they believe their peers are also cheating, and feel high behavioural control in environments with weak proctoring or plenty of opportunities to use unauthorised aids (Juan et al., 2022; Yusliza et al., 2022).

Several prior studies on Malaysia have successfully applied TPB to understand unethical and dishonest behaviours. Studies on Malaysian undergraduates have shown that attitudes, subjective norms, and perceived behavioural control strongly predict cheating intentions (Mohd Yusoff Yusliza et al., 2022; Yusliza et al., 2020), while extensions of TPB incorporating contextual factors such as religiosity further enhance its explanatory power (Mustapha et al., 2016). Within the accounting domain, TPB has also been successfully applied to predict whistleblowing intentions among accounting students (Amin, 2024) and ethical decision-making among external auditors (Tuan Mansor et al.,

2022), demonstrating its relevance across both academic and professional settings. Thus, TPB provides a coherent cognitive framework for identifying the key psychological drivers of academic misconduct and for guiding the development of targeted mitigation strategies.

3.2 HYPOTHESES DEVELOPMENT

Based on this research framework, as described earlier, the intention to engage in academic misconduct among accounting students is the dependent variable. The independent variables are the three TPB constructs: attitude, subjective norm, Perceived Behaviour Control, and moral obligation. The inclusion of moral obligation extends the standard TPB model to better capture the ethical dimensions of decision-making in an academic context, particularly relevant for future accounting professionals (Beck & Ajzen, 1991; Curtis et al., 2018). Specific hypotheses are developed below, guided by theory and supported by empirical literature. This study aims to examine how attitude, subjective norms, perceived behavioural control, and moral judgment shape accounting students' intentions to engage in academic misconduct, which violates academic principles and would therefore be considered unethical (Beck & Ajzen, 1991; Whitley, 1998; Curtis et al., 2018).

3.2.1 Attitude, Subjective Norm, Perceived Behavioural Control, and Moral Obligation

According to the TPB, behavioural intention is a function of three core determinants: attitude, subjective norm, and perceived behavioural control; additionally, moral obligation adds more predictive power to the model as a fourth determinant (Beck & Ajzen, 1991). Changes in any of these determinants are expected to lead to changes in behavioural intention. Empirical support confirms a positive relationship between each of these factors

and the intention to perform a behaviour (Carpenter and Reimers, 2005; Stone, Jawahar, and Kisamore, 2009; Hendy and Montargot, 2019; Uzun and Kilis, 2020; Yu, Glanzer, and Johnson, 2021; Alshurafat et al., 2024; Zhang, 2024).

The TPB and extensive empirical evidence posit that a favourable attitude towards a behaviour strongly predicts the intention to perform it (Fishbein and Ajzen, 1975; Beck & Ajzen, 1991; Doll and Ajzen, 1992; Harding et al., 2007). It is anticipated that when an individual views a particular behaviour positively, they are more likely to form the intention to engage in that behaviour. (Beck & Ajzen, 1991). In academic settings, students who hold positive attitudes toward misconduct tend to have a higher intention to cheat (Yusliza et al., 2022; Whitley, 1998; Zhang, 2024). For instance, students who rationalise cheating as harmless or justifiable are significantly more likely to report an intention to cheat (Stone et al., 2009; Hendy & Montargot, 2019). Among accounting students specifically, favourable attitudes towards dishonest academic behaviours have been identified as a key predictor of intentions to engage in misconduct. For instance, Ismail and Yussof (2016) found that accounting students in Malaysia exhibited attitudes that were tolerant of certain dishonest academic behaviours. Similarly, Dutra Sallaberry et al. (2023), in a study of Brazilian accounting students, discovered that their behavioural beliefs about the outcomes of academic misconduct (a core component of attitude) were significant predictors of their intentions. When students rationalise misconduct as necessary for success, low-risk, or justifiable given academic pressures, they form a more positive attitude, which directly fuels their intention to engage in it (Stone et al., 2009; Yu et al., 2021). This is especially critical for future accountants, as tolerant attitudes in an academic setting may foreshadow

ethical compromises in professional practice (Low et al., 2008; Cameron and O'Leary, 2015).

If accounting students evaluate academic misconduct favourably, they are more likely to intend to engage in it. Therefore, the following hypothesis is formed:

H1: *There is a significant positive relationship between attitude towards academic misconduct and the intention to engage in it among accounting students.*

Subjective norm refers to the social pressure a person feels to perform or avoid a certain behaviour. It is shaped by what important people around them (such as friends, family, peers, or lecturers) think about the behaviour and how much the person wants to follow their opinions (Beck & Ajzen, 1991). Social influence plays a significant role in shaping students' intentions, especially in the collective and competitive environment of higher education. Peer influence, in particular, has been widely recognised as a major factor. Bichler-Robertson et al. (2003) found that students who associate with peers who cheat are more likely to cheat themselves. Similarly, Iberahim et al. (2013) identified peer pressure as a key cause of academic misconduct among business students. When students believe that “everyone is doing it,” this perception can easily override their personal ethical values (Stephens et al., 2024).

Research using the theory of planned behaviour consistently supports the importance of subjective norm. Hendy and Montargot (2019) found it to significantly predict cheating intentions among French business students, while Heriyati et al. (2023) reported similar results among Indonesian students in cases of contract cheating. In Malaysia, Jamil et al. (2019) also identified subjective norm as a major factor influencing

unethical intentions among accounting students in public universities. Moreover, the behaviour of instructors and the wider institutional environment also matter; when students feel that rules are not enforced or that lecturers do not care, it can further normalise misconduct (Rusdi et al., 2019; Gallant and Pani, 2024).

Therefore, an accounting student who believes that their peers and, to some extent, their instructors approve of or engage in academic misconduct is likely to feel increased pressure to do the same. Based on this reasoning, the following hypothesis is proposed:

H2: *There is a significant positive relationship between subjective norm and the intention to engage in academic misconduct among accounting students.*

Perceived behavioural control (PBC) reflects the perceived ease or difficulty of performing the behaviour. It is contingent on control beliefs, which concern the presence of factors that may facilitate or impede performance of the behaviour, and the perceived power of these factors (Beck & Ajzen, 1991, 2002). PBC encompasses concepts of self-efficacy, opportunity, and perceived obstacles. According to TPB, even with a favorable attitude and supportive subjective norm, the intention to act may be weak if individuals believe they lack the requisite control, resources, or opportunities (Madden et al., 1992). Conversely, high PBC strengthens behavioural intention. In the context of academic misconduct, PBC relates to a student's confidence in their ability to cheat successfully, the perceived availability of opportunities (e.g., unproctored online exams, easy access to online sources for plagiarism), and a low perceived risk of detection and punishment (Bolin, 2004; Zhang, 2024). Empirical studies robustly support this relationship. Beck & Ajzen (1991) found that perceived control was a significant predictor of intentions to engage in dishonest

behaviours. Curtis et al. (2018) specifically demonstrated that PBC predicted engagement in plagiarism. The global shift to online learning during the COVID-19 pandemic served as a natural experiment, dramatically altering students' PBC by increasing opportunities for cheating, which was subsequently linked to a rise in academic misconduct (Ives and Cazan, 2024; Chiang et al., 2022; Ababneh et al., 2022).

For accounting students, the digital age presents evolving opportunities and new controls to address misconduct. Khalid et al. (2020) identified "opportunity" as a critical factor influencing academic misconduct among this demographic. Juan et al. (2022), in a study on Chinese undergraduates, confirmed that perceived behavioural control was a significant predictor of dishonest academic behaviours. In searching for the connection between perceived behaviour control and intention to engage in academic misconduct, the following hypothesis is put forward:

H3: *There is a significant positive relationship between perceived behavioural control and the intention to engage in academic misconduct among accounting students.*

Moral Obligation refers to a person's inner sense of moral responsibility or duty to do what is right or avoid what is wrong (Beck & Ajzen, 1991). It reflects an internal ethical standard that helps guide and control behaviour. Although it is not part of the original theory of planned behaviour, many researchers have included it in studies of ethical and dishonest behaviour, where it often explains more variation in intention than the main TPB factors.

Moral Obligation acts as an internal moral compass that discourages wrongdoing. A strong sense of moral duty often brings feelings of guilt, shame, or regret when one

considers acting unethically, which helps reduce the intention to do so (Curtis, 2023). Beck & Ajzen (1991) found that Moral Obligation negatively predicted the intention to engage in dishonest acts, explaining unique effects beyond attitude, subjective norm, and perceived behavioural control. Later studies have supported these findings. Curtis et al. (2018) showed that Moral Obligation significantly lowered students' intentions to plagiarise, while Curtis (2023) further explained that guilt and shame triggered by violating one's moral duty are powerful emotional deterrents. For accounting students, developing a strong sense of ethics is not only an academic issue but a professional necessity. Research shows that ethics education plays a key role in improving accounting students' ethical awareness and judgment (Martinov-Bennie and Mladenovic, 2015; Poje and Zaman Groff, 2023). Students with a strong Moral Obligation tend to view academic misconduct as a violation of both personal integrity and future professional values, making them less likely to engage in it even when faced with social pressure or tempting opportunities (Ebaid, 2022; Nahar, 2019).

Therefore, given the central role of moral responsibility in ethical decision-making and the consistent empirical evidence supporting its effect, the following hypothesis is proposed:

H4: *There is a significant negative relationship between Moral Obligation and the intention to engage in academic misconduct among accounting students.*

Figure 3.1 presents the proposed framework, which builds on the theory of planned behaviour. In this model, Intention is expected to be influenced by four factors: Attitude

(H1), Subjective Norm (H2), Perceived Behavioural Control (H3), and Moral Obligation (H4).

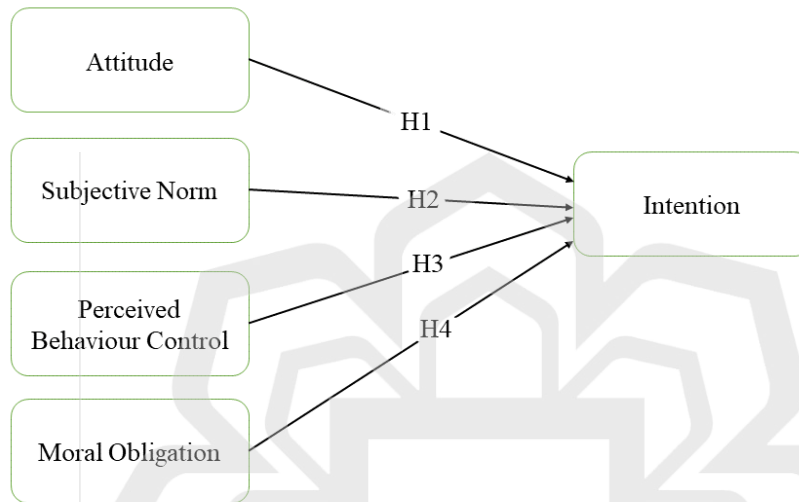


Figure 3.1: Research Framework

3.3 RESEARCH DESIGN AND RESEARCH METHODS

To achieve the research objectives, this study used primary data collected through a quantitative questionnaire survey designed to examine academic misconduct among accounting students in Malaysian public universities. The research is grounded in a positivist paradigm, which assumes that social reality, including attitudes and behaviours, has an objective structure that can be measured and scientifically explained. Under this paradigm, the social world is viewed as existing independently and externally, awaiting discovery, prediction, and control through systematic scientific methods (Morgan and Smircich, 1980; Tsang et al., 2019; Karupiah, 2022; Sharma, 2025). Consistent with this

orientation, the study adopts an objective approach to examine the academic misconduct among accounting students in Malaysian public universities. Due to its emphasis on statistical measurements and empirical observation, positivism favours quantitative research methods, which are seen as rational, trustworthy, and policy-relevant (Tsang et al., 2019; Sharma, 2025). The quantitative approach involves collecting numerical data to count, measure, and statistically analyse events (Smith, 1988; Babbie, 1992; Halmold, 2019). A key advantage of this paradigm is the capacity to produce reliable, valid, and generalisable findings through controlled and replicable methods such as structured surveys (Cassell and Symon, 1994; Park et al., 2020).

Ultimately, this approach ensures high reliability in data collection through controlled methods such as mass surveys, which minimise subjective judgment and produce replicable results (Balsley, 1970; Kealey and Protheroe, 1996).

3.3.1 Questionnaire Survey

The present study employed a questionnaire survey to collect data for addressing the four research objectives. A questionnaire is a structured research instrument comprising a series of questions designed to obtain information from respondents regarding their opinions, behaviours, and other relevant attributes (Williams, 2003; Saunders, 2007; Jones et al., 2013; Lei, 2024). The questionnaire survey is one of the most widely adopted quantitative research methods, valued for its effectiveness in systematically gathering data from a targeted population (Blumberg et al., 2011; Roopa and Rani, 2012).

This method was deemed appropriate for the present study, particularly because it targeted a large population size. The questionnaire survey allows respondents to provide honest feedback on important subjects independently, without the direct presence or influence of the researcher (Burruss and Johnson, 2021). This encourages more anonymous, honest, and unbiased responses on the subject matter. This is particularly relevant to the present study, as students might be reluctant to share their true attitudes toward unethical behaviours like cheating that might draw judgment from the researcher. Bell and Bryman (2007) stated that this method is preferred by most researchers because it has high levels of reliability and low variability, and processing the data is relatively easy. Questionnaires allow for the collection of data from a large number of respondents quickly and efficiently. This is particularly useful in clinical and social sciences research where large sample sizes are often required to ensure the reliability and validity of the findings (Blais et al., 2010; Cooper and Schindler, 2014).

Questionnaires can be administered online or in person, sent by email and social media platforms, making them an ideal method to instantly reach correspondents spread across large hard-to-reach geographical areas at a low cost, as evidenced during the COVID-19 pandemic and in the current study, where participants were students from fifteen public universities located throughout the country (Akbarak, 2000). The use of standardised questions ensures that all respondents are asked the same questions in the same way, helping minimise bias and improve the reliability of the collected data (White et al., 2005). When designed and administered correctly, surveys can provide data that is generalisable to the larger population. This is particularly true if the sample is representative and the response rate is high (Koetsenruijter and Wensing, 2023).

However, despite these strengths, questionnaire-based research faces several methodological challenges that can affect the accuracy and generalisability of its results. One major issue is selection bias, which is particularly common in online surveys. Individuals who choose to participate may have stronger opinions or specific interests related to the topic, creating a sample that does not fully represent the wider population (Dewaele, 2018; Andrade, 2020). This issue is often worsened by nonresponse bias, which arises when those who decide not to take part differ in meaningful ways from those who do, leading to potentially distorted findings (Goyder, 1986; Midanik and Drescher-Burke, 2010). Although web-based questionnaires offer clear advantages in terms of reach and cost, they also present unique difficulties. They may fail to include groups with limited internet access or low digital engagement, leading to coverage errors (Andrews et al., 2003). Moreover, the anonymity and impersonal nature of online participation can influence how respondents interpret and answer questions (Howard et al., 2001; Jones et al., 2008). Scholars recommend that researchers should interpret results with caution and remain mindful of these methodological constraints (Dalati and Marx Gómez, 2018; Nayak and Narayan, 2019; Chowdhury et al., 2022).

3.3.2 Research Instrument and Pretest

This research used the questionnaire survey to achieve all four research objectives. The questionnaire was designed with reference to prior studies, particularly Beck & Ajzen (1991), Liu and Alias (2022), Gallant and Pani (2022), and Juan (2022). Items from prior studies were adapted to fit the study's objectives and context, focusing on academic misconduct among accounting students in Malaysia. The questionnaire survey comprised

five sections, namely, Section A, Section B, Section C, Section D, and Section E, as per the attached Appendix 1.

Section A of the questionnaire covers respondents' demographic information details and contains five questions. The questions pertain to the respondent's gender, enrolment type (local or international student), type of previous secondary school, current year of study, and current Cumulative Grade Point Average (CGPA). The main objective of gathering information in this section was to ensure the credibility and representativeness of the respondents in the study and to facilitate demographic analysis of the data.

Section B contains items to achieve the first research objective (RO1), which is to explore the prevalent types of academic misconduct among accounting students. This section contains 16 statements adopted from Liu & Alias (2022) detailing various forms of academic misconduct, including exam cheating, plagiarism, unauthorised collaboration, contract cheating, and the use of AI tools without acknowledgement. A five-point Likert scale was used to measure the responses, in which '1' is Never and '5' is Always. A higher score indicates a higher perceived frequency of occurrence for the respective type of academic misconduct, while a lower score indicates a lower perceived frequency.

Section C relates to the second objective of the research (RO2), which is to examine the underlying motivations that drive accounting students to engage in academic misconduct. This section contained 12 statements that probe factors such as the pressure to achieve high grades, lack of interest or understanding, perceived low risk of detection, peer pressure, time constraints, and the influence of AI tools. The construct items used in this section were adapted from Gallant & Pani (2024) and Gruenhagen et al. (2024). Additional items were added to ensure the instrument aligned more closely with the objectives of the

current study. The responses in sections C and D were measured using a five-point Likert scale, where ‘1’ represents Strongly Disagree and ‘5’ is Strongly Agree. A higher score indicates stronger agreement that the factor is a significant motivation for academic misconduct, while a lower score indicates weaker agreement.

Section D was designed to achieve the fourth research objective (RO4), which is to identify effective mitigation strategies to prevent and reduce academic misconduct. Adapted from Gallant & Pani (2022) this section contains 15 statements on potential mitigation strategies, including stricter enforcement, educational workshops, ethical culture promotion, technological solutions like plagiarism detection software, and specific policies for technology use. A higher score indicates a stronger belief in the effectiveness of the proposed strategy, while a lower score indicates a weaker belief.

Section E supports the third research objective (RO3) by measuring students' personal perceptions and behavioural intentions related to academic misconduct. This section contains 20 statements designed to measure the four constructs of TPB: attitudes toward the behaviour, subjective norms, perceived behavioural control, and Moral Obligation. The construct measurement items used in this section were adopted from Juan et al. (2022), who originally developed their items based on established instruments from the published literature (McCabe & Treviño, 1993; McCabe & Treviño, 1997; McCabe, 2005; Stone et al., 2009).

Table 3.1: Perceptions and behaviour related to Academic Misconduct

Variable	Item
	I would share my answers with friends in a class test/exam, if I had the need.

INTENTIONS TO CHEAT (INT)	I would consult my friends on answers to difficult questions during a class test/exam, if I had the opportunity.
	If I had the need during a class test/exam, I might communicate my solutions with friends via mobile phone.
	I would allow friends to copy my homework before submitting it to the professor.
ATTITUDES TOWARDS BEHAVIOR (ATB)	It was important to report cheating by other students.
	It was always wrong to copy solutions to take-home assignments from the internet.
	Academic dishonesty (e.g., cheating in exams) in college could lead to dishonesty in future job situations.
	Dishonest academic conduct (e.g., 'copy & paste works' from the internet) should be reported even if our friends are involved.
SUBJECTIVE NORMS (SN)	I believe if I cheated in a class test/exam, most people who are important to me would endorse my behavior.
	I believe the people whose opinions I value would be willing to cheat in a class test/exam if they were in my situation.
	The people whose opinions I value would be willing to endorse my conduct if I shared my works with friends in a class test/exam.
	The people whose opinions I value think I should 1 copy from other students' works than scoring low marks in a class test/exam.
	The people whose opinions I value would not be 1 surprised if I plagiarized solutions to homework from the internet.
	The people whose opinions I value think it is not 1 improper to cheat in a class test or exam.
PERCEIVED BEHAVIORAL CONTROL (PBC)	I believe I could succeed in sharing my answers with friends in a class test/exam, without being caught.
	I believe I'm smart enough to seek and receive help in a class test/exam, without being noticed by anyone.
	I could choose to submit a plagiarized paper if the professor is less critical about verifying the references.
MORAL OBLIGATION (MO)	I would not feel guilty if I cheated on a test or exam.
	Cheating on a test or exam goes against my principles.
	It would be morally wrong for me to cheat on a test or exam.

A pretest was conducted to assess the content validity and appropriateness of the questionnaire items. According to Sekaran and Bougie (2019), a pretest is a diagnostic evaluation of the survey instrument conducted prior to the main data collection to identify and eliminate problems in question wording, sequencing, scaling, and instructions. For this study, the pretest was conducted as a targeted expert review, where 12 IIUM subject-matter

and methodological experts evaluated the questionnaire's content validity, clarity, and appropriateness of each item. Based on their feedback, minor revisions were made before actual data collection. This step is an important part of ensuring content validity, as noted by Juárez-Hernández and Tobón (2018). Previous studies have shown that having experts review a questionnaire helps identify various issues, such as unclear wording, confusing questions, or potential biases, which in turn improve the quality of the data collected and reduce the chances of measurement errors (Presser and Blair, 1994; Olson, 2010; Ikart, 2019).

The feedback received was instrumental in refining the present-day questionnaire before sending it to the targeted respondents. Key recommendations from the reviewers were systematically addressed, including the rectification of minor typographical errors in Part E (Perceptions), where incomplete sentences in questions 12, 13, and 14 were corrected for clarity. Furthermore, to improve the logical flow and respondent coherence, the sequence of questions within several sections was rearranged. Specifically, items in Part B (Prevalent Types of Academic Misconduct), Part C (Motivations), and Part D (Mitigation Strategies) were grouped thematically based on the reviewers' suggestions, clustering similar behaviours and factors together to create a more structured and intuitive progression for participants. A notable suggestion was also incorporated to add religion as one of the mitigation strategies (Part D1). These adjustments were crucial in ensuring the questionnaire was unambiguous, well-organised, and effectively aligned with the research objectives, thereby strengthening the instrument's capacity to yield high-quality, valid data. The finalised questionnaire was distributed to the target respondents as detailed in the following section. The finalised version of the questionnaire is provided in Appendix 1.

3.3.4 Questionnaire Distribution

To gather data for this study, a questionnaire was distributed digitally using Google Form. Self-administered online questionnaires like Google Forms, where respondents read questions from digital devices and manually record responses, provide an intuitive and easy-to-use interface that simplifies the creation and quick distribution of surveys (Vasantharaju and Harinarayana, 2016; Dawaele, 2018; Jaiswal, 2024). Cobanoglu et al. (2001) found that, compared to mail- and fax-based survey methods, the web-based survey method had an advantage in response speed, costs, response rate, and variable costs.

The form included a cover letter explaining the research objectives and assuring respondents of the confidentiality of their information. To facilitate distribution, the researcher sought the help of heads of departments and lecturers teaching accounting courses at the targeted universities. The researcher identified and contacted lecturers and heads of accounting departments at the targeted 15 public universities via email and phone to ascertain their willingness to share the questionnaire link with the respondents. The Google Form link was then shared with final-year graduating accounting students, primarily through their social media groups, such as WhatsApp. The online survey questionnaires were self-administered towards the end of classes during the May-Aug 2025 semester. This period presented a challenge as it coincided with final exam revisions, exams, and some final-year graduating accounting students had already left for their internships. To maximise participation, follow-up emails were sent to lecturers at the targeted universities four to five working days after the initial distribution. This proactive approach resulted in a significant increase in the response rate, which directly contributed to meeting the required sample size on time. On average, respondents took about 10

minutes to complete a questionnaire. The data collection period lasted for one and a half months. In the end, a total of 309 were completed satisfactorily.

3.3.5 Respondents of the Study

This study targeted final-year graduating accounting students from public universities in Malaysia that offer an accounting degree. As mentioned in Section 2.1, there are 20 public universities officially accredited under the Ministry of Higher Education (MOHE), which are categorised into three groups: research universities (5), comprehensive universities (6), and focused universities (9).

The respondents in the present study were all accounting students from public universities that offer accounting degrees. Of the 20 public universities, 15 public universities offer a degree in accounting in Malaysia including: Universiti Malaya (UM), Universiti Sains Malaysia (USM), Universiti Kebangsaan Malaysia (UKM), Universiti Putra Malaysia (UPM), Universiti Teknologi Malaysia (UTM), Universiti Islam Antarabangsa Malaysia (UIAM / IIUM), Universiti Teknologi MARA (UiTM), Universiti Utara Malaysia (UUM), Universiti Malaysia Sarawak (UNIMAS), Universiti Malaysia Terengganu (UMT), Universiti Sultan Zainal Abidin (UniSZA), Universiti Sains Islam Malaysia (USIM), Universiti Malaysia Kelantan (UMK), Universiti Malaysia Sabah (UMS), and Universiti Pendidikan Sultan Idris (UPSI). The total number of graduating accounting students for the targeted universities in this semester was reportedly 1,403, and the questionnaire distribution was based on this figure. This number was confirmed through direct communication with lecturers from all 15 targeted public universities. The present

study targeted final year accounting students in Semester 2 of the 2024/2025 academic year from all 15 public universities. The focus on students nearing graduation was based on the assumption that their perspectives were deemed both suitable and reliable for this study. These students have completed nearly all their technical accounting education and are about to enter the profession. The ethical attitudes and behaviours they hold now are highly predictive of the behaviour they will exhibit as practising accountants. Since they have been fully exposed to this context, their understanding of the consequences of academic misconduct is more mature than that of a first-year student. Having been through the entire university system, they possess the most comprehensive experience with the current academic integrity policies, their effectiveness, and their weaknesses. They can critique what has worked and what has failed over their three to four years of study.

3.4 DATA ANALYSIS

To address the research questions, the data collected through the questionnaire were analysed using the Statistical Package for the Social Sciences (SPSS), version 30. The analysis used various statistical techniques, primarily descriptive statistics and multiple regression analysis. First, descriptive statistics were calculated to summarise the sample data and examine the distribution of all variables. This included calculating measures of central tendency (mean) to understand the typical response for each variable. Correlation analysis was performed to evaluate bivariate relationships between each pair of variables.

3.4.1 Multiple Regression

In this study, a multiple regression analysis was conducted to achieve research objective 3, which is to examine the factors influencing academic misconduct among accounting students in Malaysian public universities. The technique is used to assess the predictive ability of a set of independent variables for a continuous dependent variable (Marill, 2004; Pallant, 2007). The analysis was guided by the theory of planned behaviour, which forms the theoretical basis for the model.

The variables in this study are operationalised as follows. The dependent variable, Intentions for Academic Misconduct, is denoted as Y. The independent variables include Attitudes (X_1), Subjective Norms (X_2), Perceived Behavioural Control (X_3), and Moral Obligation (X_4). The relationship between these variables is represented by the following regression model:

$$Y = \alpha_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon$$

In this model, Y represents the intention to engage in academic misconduct (the dependent variable), α_0 is the constant or intercept, and β_1 , β_2 , β_3 , and β_4 are the regression coefficients corresponding to each independent variable. The symbol ε denotes the error term, which account for unexplained variance. The analysis yields both unstandardised (β) and standardised (Beta) coefficients, together with their significance levels (p-values), to evaluate the strength and direction of the relationships between each predictor and the dependent variable. The overall model fit is assessed using the R^2 and Adjusted R^2 values, which indicate how well the independent variables collectively explain variations in the intention to engage in academic misconduct.

3.4.2 Preliminary Test

The collected data were subjected to preliminary analyses to ensure their suitability for further statistical testing. Specifically, reliability was evaluated using Cronbach's Alpha, while normality and multicollinearity tests were conducted to validate the robustness and appropriateness of the dataset for conducting multiple regression analysis. The detailed results of these tests are presented in the following.

3.4.3 Cronbach's Alpha Test

Initially, the reliability of the measurement scales was evaluated using Cronbach's Alpha, a widely applied test of internal consistency. Reliability reflects the extent to which items within a construct are correlated and collectively measure the same underlying concept. A construct is considered reliable if the Alpha (α) value exceeds 0.70 (Nunnally & Bernstein, 1994). Higher inter-item correlations indicate stronger consistency, as Cronbach's Alpha evaluates the degree to which respondents provide stable and consistent responses across the items of a given construct (Kotian et al., 2022).

As shown in Table 3.1, the Cronbach's Alpha values were 0.92 for the types of academic misconduct scale, 0.92 for motivations behind academic misconduct, and 0.93 for mitigating strategies. As for the TPB constructs, the reliability values were 0.89 for *Intention to Commit Academic Misconduct*, 0.90 for *Attitude towards Academic Misconduct*, 0.89 for *Subjective Norm*, 0.89 for *Perceived Behavioural Control*, and 0.61 for *Moral Obligation*. Except for *Moral Obligation*, all constructs exceeded the recommended threshold of 0.70 (Hair et al., 2021), indicating excellent internal consistency and reliability. The relatively lower alpha value for *Moral Obligation* suggests moderate

reliability, which may be attributed to the small number of items (three) in this construct (Tavakol and Dennick, 2011). Overall, the results confirm that the measurement scales used for this study are reliable and consistent for subsequent analyses.

Table 3.2: Reliability Statistics

Constructs	Number of Items	Cronbach's Alpha
Types of Academic Misconduct	16	0.92
Motivations for Academic Misconduct	12	0.92
Mitigating Strategies	15	0.93
Intention	4	0.89
Attitude	4	0.90
Subject Norm	6	0.89
Perceived Behavioural Control	3	0.89
Moral Obligation	3	0.61

3.4.4 Normality Test

Prior to analysis, the data were screened for normality by examining skewness and kurtosis. The normality of data can be evaluated by analysing statistical measures of skewness and kurtosis to determine whether the distribution resembles a normal curve. Table 3.2 presents the skewness and kurtosis statistics for each construct used in this study. According to the results, the skewness values range from -0.876 to 2.502 , while kurtosis values range from -0.187 to 9.668 . The researcher adopted the conservative benchmarks suggested by Kline

(2009, 2016), which state that absolute values above 3.0 for skewness and above 10.0 for kurtosis indicate a serious departure from normality. Since all computed values are below these critical thresholds, this data can be considered to meet the assumption of normality for subsequent statistical analyses.

Table 3.3 Normality Test

Constructs	Skewness		Kurtosis	
	Statistic	Std Error	Statistic	Std Error
Types of Academic Misconduct	2.502	.139	9.668	.276
Motivations for Academic Misconduct	-.876	.139	1.250	.276
Mitigation Strategies	-.675	.139	1.282	.276
Intention	.972	.139	.374	.276
Attitude	-.671	.139	-.187	.276
Subjective Norm	.294	.139	.331	.276
Perceived Behavioural Control	.826	.139	.049	.276
Moral Obligation	-.574	.139	-.059	.276

3.4.5 Multicollinearity Test

Multicollinearity was tested to assess whether the independent variables are highly correlated, which could undermine the reliability of the regression model (O'brien, 2007). The results of this analysis are presented in Table 3.3. The tolerance statistic measures how much of the variability of a particular independent variable is not explained by the other predictors in the model. A tolerance value below 0.10, corresponding to a Variance Inflation Factor (VIF) above 10, is widely considered to indicate severe multicollinearity and a violation of regression assumptions (Pallant, 2007; O'brien, 2007).

Based on the results, all independent variables demonstrated tolerance values significantly above the 0.10 threshold (ranging from 0.461 to 0.711). As a result, the corresponding VIF values for all variables were also well below the critical value of 10.0 (ranging from 1.406 to 2.168). This confirms that there is no concerning degree of multicollinearity among the predictors. Therefore, the multicollinearity assumption is not violated, and all independent variables can be reliably included together in the regression model to predict the dependent variable.

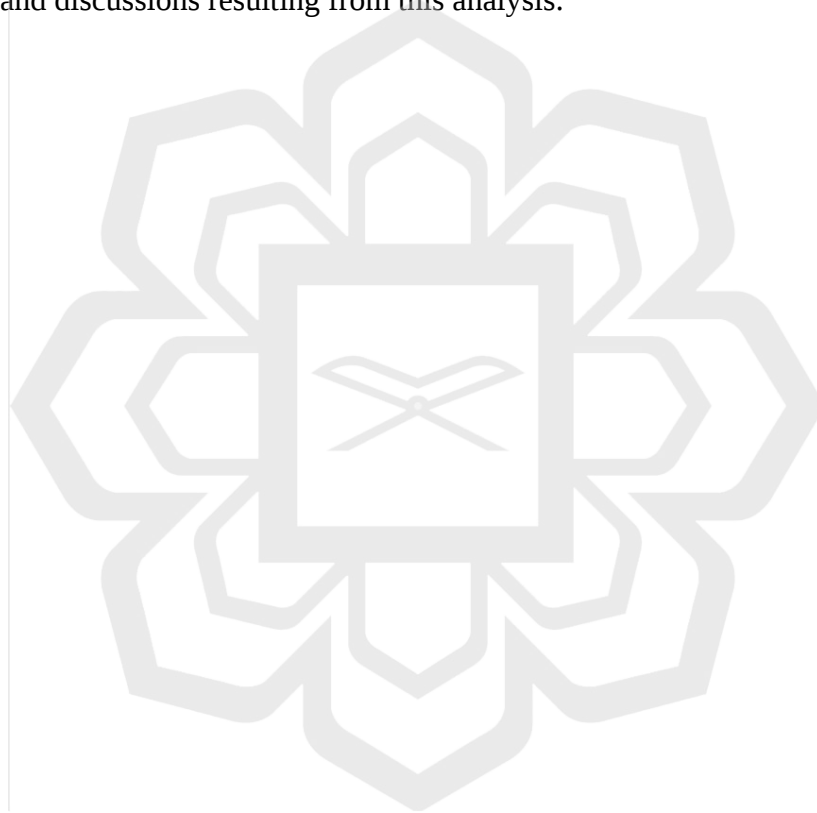
Table 3.4 Multicollinearity Test

Variables	Co-linearity Statistics	
	Tolerance	VIF
Attitudes	0.655	1.526
Subjective Norms	0.461	2.168
Perceived Behavioural Control	0.510	1.962
Moral Obligation	0.711	1.406

3.5 CHAPTER SUMMARY

This chapter discussed the theoretical framework relevant to explaining the dependent and independent variables selected for this study. The general strain theory by Merton (1938) and the theory of planned behaviour (Ajzen, 1985) are considered as the basis for explaining the factors influencing academic misconduct to address the research questions. Building on the framework of the theory of planned behaviour (Beck & Ajzen, 1991) and

prior empirical findings, the relevant variables were defined, and hypotheses were formulated to meet the study's objectives. The methodology section describes the data collection process, including sampling procedures, research instruments, and data analysis procedures. The collected data were analysed using statistical techniques, with multiple regression employed to examine the factors influencing academic misconduct among accounting students in Malaysian public universities. The following chapter details the findings and discussions resulting from this analysis.



CHAPTER FOUR

FINDINGS AND DISCUSSION

4.0 INTRODUCTION

This chapter provides the research findings based on the data gathered from the questionnaires. This chapter is divided into seven sections. Section 4.1 presents the rate of responses, followed by Section 4.2, which provides the demographic profile of the study's respondents. Sections 4.3, 4.4, 4.5, and 4.6 present detailed discussions of the research findings for each of the four research objectives of this study. Finally, Section 4.7 provides a summary of the chapter.

4.1 RESPONSE RATE

As mentioned in Chapter Three, Section 3.3.5, respondents in this study are final-year accounting students who were graduating in Semester 2, 2024/2025. The respondents are from 15 Malaysian public universities that offer a Bachelor of Accounting degree programme. As shown in Table 4.1, a total of 1,403 questionnaires were distributed, from which 335 responses were received. However, 26 responses were excluded as they were completed by respondents who were not in their final semester. Consequently, the final usable sample consisted of 309 responses, yielding a usable response rate of 22%. Of the 15 Malaysian public universities identified for this study, usable responses were obtained from only 13 institutions. The remaining two universities, Universiti Malaysia Sabah

(UMS) and Universiti Pendidikan Sultan Idris (UPSI), with a total of 115 graduating accounting students, did not provide any responses, likely due to internal administrative constraints. As a result, the final sample reflects the responses from the 13 participating universities.

Table 4.1 Response Rate

List of universities	Number of Distributed Questionnaires	Received	Usable	Response Rate (percentage)
Universiti Malaya (UM)	70	15	12	17
Universiti Sains Malaysia (USM)	90	31	31	34
Universiti Kebangsaan Malaysia (UKM)	150	16	16	11
Universiti Putra Malaysia (UPM)	93	18	13	14
Universiti Teknologi Malaysia (UTM)	55	14	14	25
Universiti Islam Antarabangsa Malaysia (UIAM / IIUM)	90	85	85	94
Universiti Teknologi MARA (UiTM)	147	21	20	14
Universiti Utara Malaysia (UUM)	100	66	56	56
Universiti Malaysia Sarawak (UNIMAS)	86	2	2	2
Universiti Malaysia Terengganu (UMT)	145	11	9	6
Universiti Sultan Zainal Abidin (UniSZA)	109	15	15	14
Universiti Sains, Islam Malaysia (USIM)	120	27	25	21
Universiti Malaysia Kelantan (UMK)	33	14	11	33
Universiti Malaysia Sabah (UMS)	55	0		0
Universiti Pendidikan Sultan Idris (UPSI)	60	0		0
Total	1403	335	309	22

4.2 DEMOGRAPHIC INFORMATION OF THE RESPONDENTS

Table 4.2 presents the demographic profile of the 309 respondents in terms of their gender and academic performance. As shown in Table 4.2, a significant majority of the respondents (226, or 73.1%) are female, while 83 (26.9%) are male. Results also show that local students comprised the overwhelming majority (304 respondents, 98.4%), suggesting a limited international representation (5 respondents, 1.6%). Perhaps the number represents the ratio of international students to local students for the accounting degree program in Malaysian IPTAs. Regarding academic performance, the largest group of respondents (159, or 51.5%) achieved a CGPA in the range of 3.0 to 3.49. This is followed by respondents with a CGPA of 3.5 to 4.0 (93, or 30.1%) and those with a CGPA of 2.5 to 2.99 (54, or 17.5%). A small minority (3, or 1.0%) reported a CGPA between 2.0 and 2.49. As mentioned earlier in Section 4.1, all respondents were in the final semester of their study programs, indicating that they represent the intended target group of this study, which focuses on examining academic misconduct among future accountants who are about to enter the professional field.

Table 4.2 Summary of Demographic Profile of the Respondents

		Frequency	Percent (%)
Gender	Male	83	26.9
	Female	226	73.1
	Total	309	100.0
Enrolment Type	International Students	5	1.6
	Local Students	304	98.4
	Total	309	100.0
CGPA	2.0–2.49	3	1.0
	2.5–2.99	54	17.5
	3.0–3.49	159	51.5

	3.5–4.0	93	30.1
	Total	309	100.0

The subsequent four sections present and discuss the findings of the study.

4.3 FINDINGS AND DISCUSSION OF RESEARCH OBJECTIVE 1: THE PREVALENT TYPES OF ACADEMIC MISCONDUCT AMONG ACCOUNTING STUDENTS IN MALAYSIAN PUBLIC UNIVERSITIES

Table 4.3 presents the mean scores, standard deviations, and mean score rankings for each type of academic misconduct as perceived by the respondents. The findings directly answer RQ1: *‘What are the prevalent types of academic misconduct among accounting students in Malaysian public universities?’* The mean scores range from 1.16 to 2.76, with an overall mean of 1.63. This indicates, on average, a relatively low level of engagement in academic misconduct. In other words, these results suggest that respondents generally reported that they seldom observed their colleagues engaging in various forms of academic misconduct. These findings are largely in line with the majority of the literature on academic misconduct in business and accounting education (Whitley, 1998; Yussof and Ismail, 2018; Birks et al., 2020; Sozon et al., 2024), but they also highlight new, technology-driven challenges that contrast with the focus of earlier studies. Based on the mean score ranking, the five most prevalent types of academic misconduct, arranged in descending order, are as follows: *‘Learn what is on a test from someone who has already taken it’*; *‘Use an AI tool without acknowledging it’*; *‘Paraphrase/copy from an internet source without acknowledgement’*; *‘Paraphrase/copy from a written source without acknowledgement’*; and *‘Work with others on an individual assignment’*.

Table 4.3 Prevalent types of academic misconduct

Item	Mean	S.D	Rank
Learn what is on a test from someone who has already taken it.	2.76	1.380	1
Use an AI tool in doing an assignment without acknowledging the use.	2.44	1.251	2
Paraphrase/copy a few sentences for an assignment from an internet source without acknowledging it.	2.06	1.064	3
Paraphrase/copy a few sentences for an assignment from a written source without acknowledging it.	1.92	1.008	4
Work with others on assignments when it is required to be done as an individual assignment.	1.87	1.119	5
Allow own assignments to be copied by other course mates.	1.71	1.041	6
Look at peers' answers during a test/exam.	1.64	1.014	7
Receive unauthorised help from someone on an assignment.	1.48	0.847	8
Copy material almost word-for-word from a written source for an assignment without citing the source.	1.45	0.803	9
Copy from other students on a test/exam with their knowledge.	1.37	0.772	10
Use an electronic/digital device as an unauthorised aid during a test/exam.	1.30	0.727	11
Help someone else cheat on a test/exam.	1.28	0.693	12
Copying from other students on a test/exam without their knowledge.	1.25	0.664	13
Copy another student's assignment and submit it as your own.	1.21	0.666	14
Use unauthorised cheat notes during tests/exams.	1.19	0.635	15
Pay someone to do the assignment.	1.16	0.599	16
Overall Mean for Types of Academic Misconduct	1.63		

1 = Never; 2 = Rarely; 3 = Sometimes; 4 = Often; 5 = Always

'Learning what is on a test from someone who has already taken it' (mean=2.76; SD=1.38) is the top-ranked prevalent type of academic misconduct. This behaviour is reported as the most common among the accounting students, largely because students often rationalise it as harmless information sharing rather than outright dishonesty (Yussof and Ismail, 2018; Curtis, 2023). While students may recognise this act as unethical, they might still justify it as a minor or socially acceptable form of collaboration rather than serious cheating. This finding closely aligns with the study by Shin et al. (2017), which

examined the relationship between business students' academic misconduct and their attitudes toward professional ethics. That study reported a similar mean of 2.85 (SD = 1.52) for the item *'To give or receive information about a test after the test is taken.'* From a general strain theory perspective, this can be seen as a low-risk, high-reward coping mechanism for the strain of high-stakes assessments.

'Using an AI tool in an assignment without acknowledging the use' (mean=2.44; SD=1.251) was ranked as the second most common academic misconduct type. This finding reflects the growing challenge posed by emerging technologies in academic settings (Fyfe, 2023; Sweeney, 2023; Livberber, and Ayvaz, 2023; Nguyen and Goto, 2024; Cotton et al., 2024). This result aligns closely with patterns recently reported by Chan (2025), whose study shows that students recognise direct, unacknowledged use of AI-generated content as one of the more serious forms of "AI-giarism," with the highest ratings given to scenarios where AI-generated or AI-paraphrased text is submitted as one's own. Accounting students, who often work on structured assignments and reports, may find AI tools particularly useful for drafting and generating ideas, making it increasingly difficult to distinguish between assisted learning and misconduct (Dwivedi et al., 2023; Alshurafat et al., 2024). This result provides empirical support for the theoretical concerns about the growing misuse of AI tools (Alshurafat et al., 2024; Bierstaker et al., 2024).

The third-ranked most popular academic misconduct as perceived by respondents is *'Paraphrasing/copying a few sentences from an internet source without acknowledging it'* (mean=2.06; SD=1.064). This form of plagiarism remains a persistent issue, likely due to the ease of access to online information and the difficulty some students face in mastering proper paraphrasing and citation techniques (Comas-Forgas et al., 2021; Liu and Alias,

2022). The results suggests that students find it easier to plagiarise from online sources than from written ones (ranked fourth). This observation aligns with the prior research that highlighted the digital environment as a grey area where citation rules are perceived as less clear (Comas-Forgas et al., 2021). The digital environment is often seen as a grey area where citation rules are not clear, which leads to both deliberate and accidental plagiarism (Birks et al., 2020).

'Paraphrasing/copying a few sentences from a written source without acknowledging it' (mean=1.92; SD=1.008) was the fourth most common type of misconduct. Even though it happened less than copying from the internet, this traditional form of plagiarism shows that students still have a hard time with the rules of academic writing. This is supported by earlier research by Martinov-Bennie and Mlaldjenovic (2015), which found that students usually do this because they lack confidence in their writing or do not fully understand the ethical issues, not because they are intentionally trying to cheat. This lack of confidence and skill can be a source of strain, leading students to engage in plagiarism as a negative coping strategy to avoid failure (Agnew, 1992; Madara et al., 2016). Essentially, this points to a need for better education that combines lessons on ethics with practical help for improving writing skills (Cameron and O'Leary, 2015; Melé, 2005).

Ranking fifth is *'Working with others on assignments when it is required to be done as an individual assignment'* (mean=1.87; SD=1.119). In accounting education, where understanding complex concepts independently is essential, this type of collaboration is a real concern. Often, students do not even see it as cheating; they justify it as helping each other learn or simply getting through the work together (Stephens et al., 2024; Ismail and Yussof, 2016). This mindset aligns with the theory of planned behaviour, subjective norm

(Ajzen, 2020), which says people are more likely to do something if they think others are doing it too ("everyone does it") and if it seems easy to get away with. This result is consistent with evidence from the Malaysian context, where Ismail and Yussof (2016) and Sozon et al. (2024) found that students often justify collaborative work on individual tasks as mutual help, making it difficult to distinguish between learning support and academic misconduct.

On the other hand, behaviours such as '*Paying someone to do an assignment*' (mean=1.16; SD=0.599) and '*Using unauthorised cheat notes during tests/exams*' (mean=1.19; SD=0.635) were seen as the least common types of misconduct. This is likely because respondents perceived such forms of cheating behaviour as more severe and risky. This finding aligns with prior studies suggesting that such premeditated, high-severity acts involve stronger moral inhibitions and are perceived as carrying greater risks (Whitley, 1998; Zhang, 2024). The low occurrence of contract cheating (paying someone) is consistent with some research (Newton and Essex, 2024) but contrasts with others that highlight its growing threat globally (Hollis, 2024), suggesting cultural or contextual factors may be at play in the Malaysian accounting student context.

Overall, the results demonstrate a clear pattern: students are much more comfortable engaging in behaviours they perceive as less severe or that exist in a moral grey area, a finding that is consistent across numerous international and local studies (Curtis, 2023; Yussof and Ismail, 2018; Sozon et al., 2024). Things like working together when they should not or getting hints about a test beforehand are easier to justify to themselves. These actions feel less serious than obvious, deliberate acts of cheating, which is why they happen more often. General strain theory provides a clear framework for

understanding this pattern, showing how various academic pressures (strain) lead students to adopt specific, justifiable forms of misconduct as maladaptive coping strategies. The specific form of misconduct chosen depends on its perceived risk, availability, and ability to alleviate the negative emotions induced by the strain (Agnew, 2001; Geoghan and Holtfreter, 2025).

4.4 FINDINGS AND DISCUSSION: RESEARCH OBJECTIVE 2 UNDERLYING MOTIVATIONS THAT DRIVE ACCOUNTING STUDENTS TO ENGAGE IN ACADEMIC MISCONDUCT

Table 4.4 presents the mean scores, standard deviations, and mean score rankings of the motivations driving academic misconduct among graduating accounting students. These findings directly address RO2, which seeks to examine the key motivations for accounting students' engagement in academic misconduct, corresponding to RQ2: *'Why do accounting students engage in academic misconduct?'* The mean values range from 3.12 to 3.84, with an overall mean of 3.45 (SD = 1.197), suggesting that students generally agree that multiple situational, personal and environmental factors influence dishonest academic behaviours. The findings of the current study, which identify technological opportunity, performance pressure, and academic strain as the primary drivers, are strongly in line with a large body of the literature on academic misconduct (McCabe, 1992; Whitley, 1998; Agnew, 2001; Bichler-Robertson et al., 2003; Nagy and Groves, 2021).

Table 4.4 Motivations behind Academic Misconduct

Item	Mean	S.D	Rank
The availability of Artificial Intelligence tools makes it easier for students to engage in cheating.	3.84	1.137	1
Students cheat because they want to achieve better grades.	3.81	1.143	2
Students cheat using AI because they believe AI is smarter than they are.	3.73	1.189	3
Students cheat because they do not understand the course material.	3.72	1.109	4
Students cheat because they did not have enough time to complete an assignment or study for a test.	3.56	1.204	5
Students cheat because of family pressure to achieve high grades.	3.51	1.180	6
Students cheat because they believe that taking some information from the internet without citing it is not a serious offence.	3.33	1.225	7
Students cheat due to peer pressure to help others	3.26	1.188	8
Students cheat because they feel they will not be caught.	3.24	1.238	9
Students cheat because they have no interest in the subject.	3.17	1.151	10
Students who have low self-esteem are more likely to cheat.	3.16	1.293	11
Students cheat because they feel that everyone does it.	3.12	1.304	12
Overall Mean for Motivations of Academic Misconduct	3.45	1.197	

1 = Strongly Disagree; 2 = Disagree; 3 = Neutral; 4 = Agree; 5 = Strongly Agree

Based on the mean score ranking, the five most influential motivating factors of academic misconduct, arranged in descending order, are as follows: ‘*The availability of Artificial Intelligence (AI) tools makes it easier for students to engage in cheating*’; ‘*Students cheat to achieve better grades*’; ‘*Students cheat using AI because they believe AI is smarter than they are*’; ‘*Students cheat because they do not understand the course material*’; and ‘*Students cheat because they did not have enough time to complete an assignment or study for a test*’.

The most influential motivating factor is ‘The availability of Artificial Intelligence (AI) tools makes it easier for students to engage in cheating.’ Results suggest that many

students are motivated by the easy ‘availability of AI tools’ ($M = 3.84$; $SD = 1.137$) and the belief that ‘AI is smarter’ than they are ($M = 3.73$; $SD = 1.189$). These results indicate that students perceive AI tools as not only easily accessible but also intellectually superior, which, in turn, increases their motivation to use them for dishonest purposes. For instance, Dwivedi et al. (2023), in their multidisciplinary opinion paper, aimed to explore the opportunities and challenges of generative AI, concluding that its ease of access fundamentally lowers the barrier to misconduct. This mirrors the high influence of AI availability in the current study. Similarly, the study by Gruenhagen et al. (2024), which sought to investigate students' perceptions and use of chatbots, found that the convenience and assistance provided by AI are primary drivers of its use in assessments, which directly supports the high ranking of this factor. These findings suggest that students may misuse AI not solely out of intent to deceive, but also because of its usefulness and accessibility. When compared with the broader literature on academic misconduct, the present findings extend prior evidence on perceived opportunity. Classic studies (e.g., McCabe et al., 1999; Bolin, 2004; Harding et al., 2007) established that students are more likely to engage in dishonesty when opportunities are readily available. The current study supports this core relationship, but also shows that modern opportunities now stem from AI, rather than only traditional means such as weak poor supervision or resource availability.

The second most influential motivating factor for academic misconduct is performance-driven, the ‘desire to achieve better grades’ ($M = 3.81$; $SD = 1.143$), showing how firmly students are focused on grades in a competitive academic environment. This is consistent with global research, which has long linked high academic stakes with dishonest behaviour (Whitley, 1998; Bichler-Robertson et al., 2003; Gallant and Pani, 2024). Whitley

(1998), who aimed to synthesise factors associated with cheating and consistently identified grade-related pressure as a primary correlate. This pressure tends to be even greater for accounting degree students, where success in exams is closely tied to professional certification and future career opportunities (Low et al., 2008; Ismail & Yussof, 2016). This finding is strongly consistent with the core propositions of general strain theory, which posits that the failure to achieve positively valued goals (such as high grades) is a significant source of strain that can lead to deviant coping mechanisms (Agnew, 1992, 2001). Furthermore, it supports the findings of Bichler-Robertson et al. (2003), whose study aimed to test the integration of low self-control, opportunity, and strain in predicting cheating behaviour and confirmed that academic strain is a powerful predictor.

Notable findings, 'Lack of understanding of course material' ($M = 3.72$; $SD = 1.109$) and 'time pressure' ($M = 3.56$; $SD = 1.204$), demonstrate that academic struggles also contribute to academic misconduct among accounting students. This is likely due to stress and unpreparedness that can lead students to take unethical shortcuts. This finding also aligns with general strain theory, which suggests that people under pressure may resort to deviant behaviour to reach goals or avoid failure (Agnew, 1992, 2001). When students feel they cannot succeed legitimately, misconduct becomes an alternative (Ford and Schroeder, 2008; Geoghan and Holtfreter, 2025; Nagy and Groves, 2021). According to the study by Ford and Schroeder (2008), which aimed to examine the relationship between academic strain and the non-medical use of prescription stimulants, the study confirmed that strain from poor academic performance and time constraints can lead to negative coping behaviours. Another concerning finding is students' moderate agreement that 'taking information from the internet without citing it is not a serious offence' ($M = 3.33$;

SD = 1.225). This attitude aligns with the observations made by McCabe (1992), who found that students often employ neutralisation techniques to justify academic misconduct. In his large-scale study examining the influence of situational ethics on cheating among college students, McCabe (1992) reported that while most students recognised cheating as inherently wrong, many rationalised their actions by considering certain circumstances acceptable for dishonest behaviour. Similarly, the current finding suggests that some students may perceive online plagiarism as minor or excusable misbehaviour. Furthermore, this reflects a lack of understanding of plagiarism and academic integrity. This highlights significant ethical lapses in education and an ongoing failure to instil a clear understanding of intellectual property and plagiarism, a concern repeatedly raised in prior research (Khathayut et al., 2022; Farooq and Sultana, 2022; Savilia and Laily, 2020). Many students may plagiarise not out of bad intent but because they have not been properly trained in ethics, underscoring the need for stronger ethics education in the curriculum (Armstrong, 1987,1993; Melé, 2005; Mintz, 2006; Cameron and O'Leary, 2015). This finding supports the objectives of studies focused on ethical pedagogy. For example, Cameron and O'Leary (2015), in their study evaluating the reality of accounting ethics education, argued that simply teaching codes is insufficient to foster deep ethical understanding, a concern reflected in the students' attitudes here. This result is also consistent with the findings of Khathayut et al. (2022), whose study aimed to understand Thai students' conceptions of plagiarism using TPB and found that misconceptions about the seriousness of plagiarism were a significant factor influencing behavioural intentions.

Social and family influences are also strong motivators. While 'peer pressure to help others' (M = 3.26; SD = 1.188) and the belief that 'everyone does it' (M = 3.12; SD =

1.304) play a role, 'family pressure to achieve high grades' ($M = 3.51$; $SD = 1.180$) is more significant, implying that the expectation to meet familial ambitions can override academic integrity. GST explicitly recognises that strain can be indirect, arising from the negative treatment of close others (Agnew, 2002). The pressure to meet family ambitions and avoid disappointing parents constitutes a powerful social strain that can override academic integrity.

Finally, students' moderate agreement with 'feeling they will not be caught' ($M = 3.24$; $SD = 1.238$) points to opportunity. Although not a central part of strain theory, the perceived low risk of detection influences strain by making deviant coping a more attractive and achievable option. When the strain is high and the perceived cost of cheating is low, the likelihood of misconduct increases significantly (Nagy and Groves, 2021; Vowell and Chen, 2004). In summary, the results of motivations for academic misconduct among accounting students supported by the general strain theory, as such behaviours are not random but represent a consistent response to various academic, social, and personal pressures. General strain theory offers a comprehensive framework, showing how pressure, such as a desire for good grades, academic difficulties, technological changes, and family expectations, creates negative feelings that students attempt to relieve through academically dishonest behaviours, especially when they see these behaviours as understandable, low-risk, and effective (Agnew, 2001; Geoghan and Holtfreter, 2025).

4.5 FINDINGS AND DISCUSSION: RESEARCH OBJECTIVE 3 PREDICTIVE FACTORS BASED ON THE THEORY OF PLANNED BEHAVIOUR

The third research objective (RO3) of the study is to analyse how the components of the TPB predict the intention and engagement in academic misconduct among accounting students. To achieve this objective, a multiple regression analysis was conducted. Section 4.5.1 presents the descriptive statistics of the variables, while Section 4.5.2 reports and discusses the results of the multiple regression analysis.

4.5.1 Descriptive Statistics

Table 4.5 below shows the mean (average scores) and standard deviations (spread) of the five variables used in the multiple regression analysis. A 5-point Likert scale was used to measure responses for this study, ranging from '1' to '5', being 'strongly disagree' to 'strongly agree' respectively. The low mean suggests a scale in which lower scores indicate a lower level of the construct (disagreement).

Table 4.5 Descriptive statistics of independent variables

Variables	N	Mean	Std. Deviation
Intention	309	1.58	0.81
Attitude	309	2.81	0.91
Subjective Norm	309	3.12	1.28
Perceived Behavioural Control	309	1.21	0.61
Moral Obligation	309	1.81	0.62

The dependent variable of this study is Intention to commit academic misconduct. For the Intention to commit academic misconduct, the mean score was very low (Mean = 1.58, SD

= 0.81). This indicates that, on average, students reported a very weak intention to engage in academic misconduct. The standard deviation (SD) suggests that while this low intention is the prevailing trend, there is a notable degree of variation among respondents, meaning some students reported higher intentions than others. The low mean score of 1.58 suggests that future accountants generally report very low intentions to engage in academic misconduct, which implies a positive ethical inclination among the respondents. The standard deviation of 0.81 indicates there is some variation in responses, confirming that while most students show low intention, some do report higher levels of intention than others.

The variable Attitude towards academic misconduct yielded a mean score of 2.81 (SD = 0.91), which falls slightly below the scale's midpoint. This suggests that the average student holds a mildly negative attitude toward such behaviour. In contrast, the mean score for Subjective Norms (Mean = 3.12, SD = 1.28) was positioned near the scale's midpoint. This indicates that students, on average, perceive a neutral social pressure; they are uncertain about whether their important peers and family members would approve or disapprove of academic misconduct. The mean for Perceived Behavioural Control was the lowest of all variables (Mean = 1.21, SD = 0.61). This very low score strongly suggests that students feel they have very little control over or the ability to engage in academic misconduct, perceiving significant barriers or a lack of ease. Finally, the mean score for Moral Obligation was also low (Mean = 1.81, SD = 0.62). This indicates that respondents, on average, feel a strong Moral Obligation not to commit academic misconduct, aligning with their reported low intentions to engage in such behaviour.

4.5.2 Multiple Regression Analysis

A multiple regression analysis was carried out to achieve RO3: *'To examine factors affecting intention to engage in academic misconduct among accounting students based on extended theory of planned behaviour.'* The statistical findings from this analysis directly answer the RQ3: *'How do components of an extended theory of planned behaviour influence accounting students' intentions to engage in academic misconduct?'* Table 4.6 presents the results of the multiple regression.

Table 4.6 Regression Coefficients of Independent Variables

Coefficients						
Model		Unstandardised Coefficients		Standardised Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.499	.128		3.889	<.001***
	Attitude	.006	.045	.007	.142	.877
	Subjective Norm	.083	.038	.132	2.183	.030**
	Perceived Behavioural Control	.834	.076	.629	10.972	<.001***
	Moral Obligation	-.113	.064	-.086	-1.776	.077*
Note: Dependent Variable: Intention R = 0.700 R² = 0.490 Adjusted R² = 0.484 Model Sig. = *** (p < .001) * Significant at 0.10 ** Significant at 0.05 *** Significant at 0.01						

As shown in Table 4.6, the multiple regression model is statistically significant at $p < .001$, with an R^2 of 0.490, indicating that the model explains nearly half (49%) of the variance in

students' intentions to engage in academic misconduct. This suggests that, in general, the variables have a significant influence on students' intentions to engage in academic misconduct.

Subjective norm was found to be a significant positive predictor of students' intention to engage in academic misconduct ($\beta = .132, p = .030$). This indicates that the social environment, particularly perceived expectations from peers and other important groups, play a key role in influencing behavioural intention. In practice, students who believe that their friends engage in cheating, or who perceive that their peers would approve of such behaviour, are more likely to rationalise and adopt similar actions (McCabe et al., 2001, 2002; Hendy and Montargot, 2019; Stoesz et al., 2023) . This finding aligns with a wide body of TPB research on academic misconduct (Hendy and Montargot, 2019; Yusliza et al., 2022; Curtis et al., 2018) and highlights how strongly peer culture and social environment can normalise such behaviour. This finding supports H2.

Perceived behavioural control (PBC) was also a significant positive predictor of the intention to cheat ($\beta = .629, p < .001$). PBC was also found to be the strongest predictor of the intention to cheat. Therefore, H3 is supported. The results suggest that the main factor driving intention is students' belief that they can successfully cheat, that they have the means, the opportunity, and little chance of being caught. This finding aligns with the 'opportunity' component of the Fraud Triangle and supports the view that online examinations and digital tools have significantly enhanced students' perceived control over cheating (Al Shbail et al., 2022; Chiang et al., 2022; Reedy et al., 2021). The strong influence of PBC in this study is consistent with earlier research showing that perceived ease and opportunity strongly predict cheating intention. For example, Stone et al. (2009)

and Hendy and Montargot (2019) similarly reported that PBC was a major driver of students' dishonest intentions, especially when cheating was perceived as low-risk or when students felt it was easy to do so. Likewise, studies conducted in Malaysia (e.g., Yusliza et al., 2020; Mohd Yusliza et al., 2022) found that PBC had a significant positive influence on students' intention to cheat, though the strength of its influence varied across contexts. However, unlike some studies where attitudes or subjective norms were the dominant predictors (Mustapha et al., 2016; Yusliza et al., 2022), the present study shows PBC as the most influential factor. This perhaps suggests that in today's digital learning environment, students' confidence in their ability to cheat may outweigh moral considerations or peer influence.

The Moral Obligation was found to be a statistically significant predictor at ($\beta = -.086$, $p = .077$). The negative coefficient is meaningful, indicating a negative relationship between moral obligation and students' intention to engage in academic misconduct. This suggests that stronger personal moral considerations may deter misconduct. The negative Beta coefficient is now more logically aligned: as a student's sense of Moral Obligation increases, their intention to commit misconduct decreases. The significant finding also suggests that this indirect effect is shaped by other factors, such as religiosity or personal values, which previous studies have found to be important (Nahar, 2019; Ridwan and Diantimala, 2021; Sulaiman et al., 2022). This result is consistent with several earlier TPB-based studies where moral obligation significantly predicted intention. For instance, Beck & Ajzen (1991) found that moral obligation consistently strengthened ethical decision-making across various behaviours. Similarly, in the context of academic misconduct, studies such as Harding et al. (2007) and Passow et al. (2006) reported that students who felt a strong moral duty were less likely to intend to cheat. These findings suggest that

moral and self-conscious emotions can act as internal deterrents, reinforcing ethical standards and discouraging misconduct. In line with Curtis's (2023) results, the current study indicates that cultivating an institutional culture grounded in honesty and ethical awareness can strengthen students' internal moral controls, thereby reducing the inclination toward academic misconduct. In contrast, Stone et al. (2009) and Ismail and Yussof (2016) found that moral considerations were overshadowed by factors such as perceived behavioural control or peer norms. Therefore, this finding supports H4.

Contrary to the main assumption of the TPB, the analysis results found that attitude was not a significant predictor of intention ($\beta = .007$, $p = .887$). Thus, H1 is not supported. This is an important finding, as it suggests that for accounting students, personal judgments about whether misconduct is 'good' or 'bad' do not strongly influence their intentions to engage in misconduct behaviours. While this contrasts with some earlier studies (Hendy and Montargot, 2019; Stone et al., 2009), it may be explained by the professional context. Accounting students are trained within a framework of strict rules, standards, and ethical codes (APESB, 2010; MIA, 2022). As such, they may already recognise that cheating is wrong, reflected in the neutral attitude mean of 2.81, but this awareness is often overshadowed by stronger situational pressures and opportunities. Their choices appear to be influenced less by personal conviction and more by external circumstances.

Table 4.7 shows the bivariate relationships between each pair of variables. The correlation analysis results generally supported the regression findings. Perceived Behavioural Control showed a strong positive relationship with intention to engage in academic misconduct ($r = .691$), while Subjective Norms also had a clear positive correlation with intention ($r = .519$). Moral Obligation showed a weak correlation ($r = .150$),

and Attitudes were not significantly related to intention ($r = .073$). These results indicate that perceived control, social pressures, and moral considerations matter more for students' intentions than personal attitudes alone, confirming the conclusions drawn from the regression analysis.

Table 4.7 Correlation Between Variables

Construct	1	2	3	4	5
1. Intention	—				
2. Attitude	0.073	—			
3. Subjective Norm	.519**	.384**	—		
4. Perceived Behavioural Control	.691**	0.089	.658**	—	
5. Moral Obligation	.150**	.471**	.339**	.299**	—

****.** Correlation significant at the 0.01 level (2-tailed).

Note: N = 309.

Based on the results of the multiple regression analysis, it can be summarised that the hypotheses developed in Chapter 3 have the following outcomes:

Table 4.8 Summary of Hypotheses Results

Hypotheses	Results
H1: There is a significant positive relationship between attitude towards academic misconduct and the intention to engage in it among accounting students.	Not Supported

H2: There is a significant positive relationship between subjective norm and the intention to engage in academic misconduct among accounting students.	Supported
H3: There is a significant positive relationship between perceived behavioural control and the intention to engage in academic misconduct among accounting students.	Supported
H4: There is a significant negative relationship between Moral Obligation and the intention to engage in academic misconduct among accounting students.	Supported

4.6 FINDINGS AND DISCUSSION: RESEARCH OBJECTIVE 4 EFFECTIVE MITIGATING STRATEGIES TO ADDRESS ACADEMIC MISCONDUCT

Table 4.9 shows the mean scores and standard deviations for items related to RO4, which looks at how academic misconduct can effectively be prevented and reduced. The results, summarised in Table 4.8, respond to research question 4 (RQ4) by highlighting the academic misconduct mitigation strategies students perceive as most effective. The mean scores range from 3.72 to 4.46. Based on the mean score ranking, the five most strongly endorsed mitigating strategies, arranged in descending order, are as follows: *the power of parental disappointment; regular monitoring and supervision during exams; strict enforcement of academic integrity policies; encouraging a culture of honesty and integrity among students; and implementing technology (e.g., plagiarism detection software).*

Table 4.9 Mitigating Strategies

Item	Mean	S.D	Rank
My parents would be disappointed in me if they knew I cheated	4.46	0.783	1
I believe that regular monitoring and supervision during exams can prevent cheating.	4.26	0.815	2
I believe that strict enforcement of academic integrity policies can reduce academic misconduct.	4.15	0.881	3
I believe that encouraging a culture of honesty and integrity among students can reduce cheating.	4.15	0.870	4
I believe that implementing technology (e.g., plagiarism detection software) can help detect AI-facilitated cheating.	4.14	0.898	5
I believe establishing clear policies on the use of AI tools in academic work, outlining what constitutes cheating, and the penalties for violations can prevent AI-facilitated cheating	4.13	0.838	6
I believe that rewarding academic honesty and ethical behaviour can encourage students to avoid misconduct.	4.11	0.921	7
I believe that educating students about the ethical use of AI tools can reduce AI-facilitated cheating.	4.06	0.922	8
I'm guided by faith, which does not tolerate any form of misconduct.	4.05	0.853	9
I believe that there is less cheating in classes with a stricter professor.	3.94	1.137	10
I believe that offering counselling or support for students under academic stress can reduce misconduct.	3.93	0.974	11
I believe that providing workshops on academic integrity and plagiarism can help prevent academic misconduct.	3.88	0.981	12
Students would cheat less if more information was given to them about the implications of cheating.	3.75	1.036	13
I believe that sanctioned threats are a significant deterrent to cheating.	3.74	1.008	14
I believe that there is less cheating in smaller classes.	3.72	1.14	15
Overall Mean for Mitigating Strategies	4.03	0.937	16

1 = Strongly Disagree; 2 = Disagree; 3 = Neutral; 4 = Agree; 5 = Strongly Agree

The most strongly endorsed strategy is 'the power of parental disappointment' (M = 4.46; SD = 0.783). This shows how strongly family expectations and the fear of letting parents down serve as a powerful informal social control that can discourage misconduct (Haron et al., 2022). From a general strain theory perspective, this bond can offset the pressure to engage in deviance, even when students are experiencing significant academic

strain (Agnew et al., 2002). This result also supports the theory of planned behaviour. TPB emphasises the influence of subjective norms, in this case, family norms, on shaping students' intentions and actions (Beck & Ajzen, 1991). Haron et al. (2022), in their analysis of values in an Islamic university, aimed to contrast Western and Islamic perspectives and highlighted the profound role of family honour and familial piety in shaping ethical conduct, thereby directly supporting the dominance of this factor in the Malaysian context, supporting the current finding.

The second-ranked strategy, as reported by respondents, is 'regular monitoring' ($M = 4.26$; $SD = 0.815$), indicating that students view steady, visible oversight as a key factor in discouraging misconduct behaviour. In practical terms, when assessments, online platforms, and examination settings are clearly and consistently monitored, students feel they have fewer chances to cheat. This result is consistent with several prior studies on preventive measures for academic misconduct behaviours. For instance, Gallant and Pani (2024), in their investigation of perceptions in a Middle Eastern country, found that deterrence through strong monitoring systems is a key element in an effective integrity framework. Likewise, McCabe et al. (1999) suggested removing opportunities to cheat, such as monitoring tests, as one of the most effective ways to manage cheating behaviours in the classrooms. Closely aligned with this finding is 'strict enforcement of rules' ($M = 4.15$; $SD = 0.881$), which was also rated highly, indicating that students recognise the need for clear consequences and fair, transparent disciplinary procedures. This finding aligns with prior research by Benson and Enstroem (2023), who conducted a large-scale intervention study aimed at preventing misconduct and found that clear enforcement and consistent consequences were key to its success.

At the same time, the results show strong support for preventive and educational strategies. The high mean scores for ‘educating students about the ethical use of AI tools’ ($M = 4.06$; $SD = 0.922$), ‘stress counselling’ ($M = 3.93$; $SD = 0.974$), and ‘providing workshops on academic integrity’ ($M = 3.88$; $SD = 0.981$), indicate that many students feel they need better guidance and support to manage academic pressures responsibly. This suggests that misconduct often arises not from deliberate dishonesty, but from gaps in knowledge or lack of support (Khathayut et al., 2022; Curtis, 2023). Viewed through the lens of GST, when students cannot handle academic stress such as excessive workload or fear of failure, they may cheat to cope. Stress counselling, therefore, provides legitimate support to manage this pressure, making misconduct less likely (Ford and Schroeder, 2008; Geoghan and Holtfreter, 2025). Likewise, educational initiatives, such as integrity workshops and ethics training, equip students with the moral understanding and practical skills necessary to handle academic challenges without resorting to dishonest actions. The results also align with the work of Cotton et al. (2024) and Duah and McGivern (2024), whose studies aimed to address the challenges of generative AI and concluded that explicit education on the ethical use of new technologies is not just beneficial but essential for upholding integrity.

The fourth-ranked strategy to mitigate academic misconduct behaviour is ‘encouraging a culture of honesty’ ($M = 4.15$; $SD = 0.870$), which aligns closely with students’ strong support for ‘rewarding ethical behaviour’ ($M = 4.11$; $SD = 0.921$). Together, these findings suggest that accounting students place a high value on building a positive ethical culture as a way to reduce misconduct. This approach aligns with virtue ethics, which suggests that fostering good character and a positive ethical environment is

more effective than relying solely on punitive rules (Melé, 2005; Mintz, 2006). Faith appears to have a significant influence ($M = 4.05$; $SD = 0.853$), suggesting that personal beliefs and values can serve as an inner guide for behaviour. Students who hold on to these principles are less likely to engage in dishonest behaviours. This suggests that spiritual and moral values can be a strong influence in discouraging misconduct. This finding is consistent with research examining the role of religiosity and personal values. Nahar (2019), in a study aiming to examine the role of piety among Muslim accounting students, found that spiritual commitment was associated with lower academic misconduct, while Sholikhah et al. (2024), applying the Fraud Triangle from a spiritual perspective, concluded that spiritual power can reduce the motivation to cheat, thereby corroborating the current finding.

Finally, the fifth-ranked strategy shows that students strongly support technological measures such as plagiarism detection software ($M = 4.14$; $SD = 0.898$), indicating acceptance that digital problems call for digital solutions. As AI tools become more common and online learning grows, traditional methods of monitoring misconduct are no longer sufficient. Plagiarism checkers and similar technologies provide an added layer of accountability, making it harder for dishonest practices to go unnoticed. Students' support for these tools shows they understand that academic integrity in today's environment cannot rely solely on trust or manual checks; it also requires effective technological safeguards that adapt to the evolving educational landscape. This finding is consistent with recent literature on AI-related misconduct. For instance, Eke (2023) and Gruenhagen et al. (2024), in their analyses of the threats and implications of generative AI, both argued that

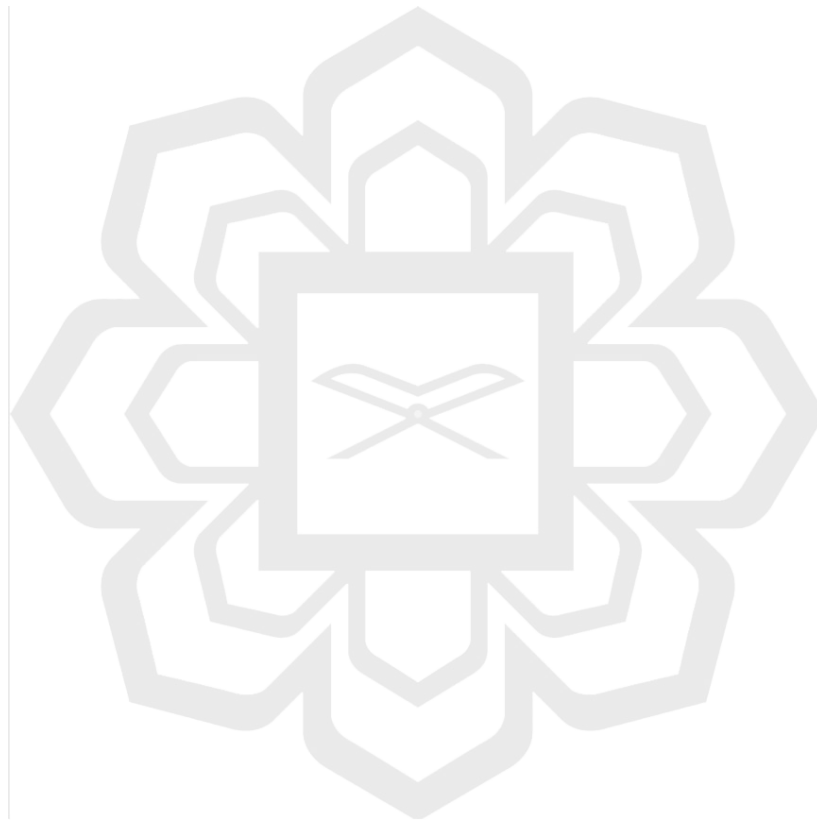
technological detection tools are a necessary component of a modern academic integrity system, a view that is clearly shared by the student respondents of the present study.

The high overall mean score (4.03) reflects respondents' belief that reducing academic misconduct is not solely an individual task but involves coordinated efforts from students, educators, and institutions. In other words, students see the need for a holistic, multifaceted approach that blends several strategies to effectively mitigate academic misconduct behaviours. The findings reveal a strategic preference for a combination of deterrence, education, moral development, and fundamentally transforming the academic environment.

4.7 CHAPTER SUMMARY

This chapter presented the study's findings and placed them within the wider academic discussion. Overall, the results indicate that academic misconduct occurs at a relatively low level among the respondents, which is both a positive and significant finding. This suggests that the majority of accounting students demonstrate a strong commitment to academic integrity and ethical conduct, upholding the values expected of future members of the accounting profession. In terms of factors influencing intentions to engage in academic misconduct among accounting students, the results of multiple regression analysis reveal that two variables of extended TPB, subjective norm and perceived behaviour control, have a significant influence on intention. The results further show that academic misconduct among Malaysian accounting students is increasingly shaped by digital technology tools, with grade pressure, opportunity, and peer influence emerging as key drivers. Using the

extended TPB, the study found that perceived control and social norms strongly predict intention, while personal attitudes toward cheating were unexpectedly insignificant. The findings also point to several promising mitigation strategies endorsed by students themselves that blend deterrence with education and ethical training. The next chapter will draw the study to a close, outlining its main conclusions, limitations, and recommendations for future research and practice.



CHAPTER FIVE

CONCLUSION

5.0 INTRODUCTION

This final chapter presents a summary of the findings, key implications, and the overall conclusion of the study. Specifically, Section 5.1 recaps the main findings of the research. Section 5.2 offers the theoretical and practical implications of the study. Section 5.3 addresses the limitations encountered and offers suggestions for future research. Finally, Section 5.4 presents the concluding remarks.

5.1 SUMMARY OF THE RESEARCH FINDINGS

Academic misconduct among university students is a significant concern in higher education worldwide, including in Malaysia. This study aimed to examine the prevalence, motivations, predictors, and mitigation strategies related to academic misconduct among final-year graduating accounting students in Malaysian public universities. It employed a quantitative questionnaire survey to collect primary data aimed at achieving all four research objectives, achieving a response rate of 22%. Drawing on the extended theory of planned behaviour and the general strain theory, the study surveyed 309 final-year graduating accounting students across 15 Malaysian public universities. The quantitative data collected were analysed using the Statistical Package for the Social Sciences (SPSS), version 30.

The findings revealed that while the overall reported engagement in misconduct was relatively low, certain practices were more common. The most common was “learning what is on a test from someone who has already taken it,” followed by unacknowledged use of AI tools, plagiarism from the internet and written sources, and unauthorised collaboration on individual assignments. These results suggest that students often rationalise misconduct as “information sharing” or as a minor violation of academic rules, especially when compared to direct cheating during examinations.

In terms of motivating factors behind academic misconduct, the study found that technological opportunity was the strongest driver. The desire for higher grades, combined with the perceived superiority of AI tools, played a significant role in shaping misconduct behaviours. Peer influence and the perception that “*everyone does it*” further strengthened such tendencies. Importantly, the study showed that many students do not view misconduct as stemming from inherent dishonesty but rather as a rational response to academic stress and opportunity.

Multiple regression and correlation analysis demonstrated that subjective norms, perceived behavioural control, and moral obligation were significant predictors of misconduct intentions, while personal attitudes toward cheating were unexpectedly insignificant. This suggests that students’ intentions are influenced more by social expectations, their perceived ability to carry out the behaviour, and their sense of moral duty than by their general attitudes toward cheating.

Encouragingly, the study also highlighted strong support for various mitigating strategies. Respondents showed great support for regular monitoring during examinations

and strict enforcement of academic integrity policies as the most effective measures. The overall positive response to preventive measures indicates that students themselves recognise the importance of academic integrity when provided with the right structures and guidance. However, strategies such as providing students with more information about the consequences of cheating, relying on punitive threats, and reducing class sizes were perceived as the least effective strategies, compared to more proactive and system-level interventions.

5.2 IMPLICATIONS OF THE STUDY

The findings of this study offer important implications for accounting education and the preparation of future accountants in Malaysia. Firstly, the fact that students commonly engage in academic misconduct, such as using digital technologies without proper acknowledgement or sharing test information among peers, shows that the nature of academic misconduct is changing. Technology and peer influence are creating new ethical dilemmas that accounting students, who are expected to follow strict professional codes, must learn to navigate. Because of this, accounting faculties and programme leaders should take the lead in introducing practical, scenario-based lessons on the responsible use of technology and the limits of collaboration. Doing so can help address these issues early, before they carry over into professional practice. These recommendations are consistent with the policy direction of Halatuju 4, which calls for the strengthening of ethics, integrity, and industry relevance within accounting education to better prepare graduates for contemporary professional challenges.

Secondly, the study also found that Perceived Behavioural Control is the strongest predictor of students' intention to engage in misconduct. This suggests that students are especially influenced by how easy or possible they believe cheating is. Therefore, universities and accounting departments need to strengthen the integrity of their assessment systems. This can include using secure, technology-supported exam procedures and reliable plagiarism or AI-detection tools for written work. This finding demonstrates how national bodies, particularly the Ministry of Higher Education (MoHE) and the Malaysian Institute of Accountants (MIA), can act by establishing clearer guidelines on ethical technology use, requiring assessed ethics modules, tightening assessment security, and harmonising integrity policies across all public universities. Such coordinated action is necessary because MoHE and MIA are the key gatekeepers of educational and professional standards. Reducing opportunities for cheating directly responds to the "opportunity" element of the Fraud Triangle, a concept deeply connected to the accounting field, and reinforces the ethical expectations placed on future accountants.

Thirdly, the significant role of Subjective Norms shows that peer influence strongly shapes how students view academic misconduct. To address this, the entire accounting community, lecturers, student bodies, and professional organisations such as MIA, should work together to build a culture that clearly values integrity. This can be done by discussing the real consequences of unethical behaviour in the accounting profession, such as audit failures, and by recognising students who demonstrate strong ethical conduct. Strengthening the positive social pressures around ethical behaviour aligns student attitudes with the standards of the profession they aim to join.

Interestingly, students also viewed “fear of disappointing parents” as one of the most effective ways to deter misconduct. This highlights the important role families can play. Accounting programmes may consider involving parents during orientation or through periodic communication to explain the ethical expectations of the profession and how parental guidance can reinforce these standards. This creates a helpful informal support system that complements the university’s formal integrity initiatives.

Furthermore, students’ strong support for educational and supportive interventions, such as counselling for stress and workshops on academic integrity, shows the need for a compassionate approach. For some students, academic pressure may contribute to poor decisions. By offering targeted support for managing the demanding nature of accounting programmes, universities can address the “pressure” component of the Fraud Triangle. Combining firm deterrence with education and emotional support can help produce graduates who are not only technically skilled but also ethically grounded and prepared to uphold the public trust that the accounting profession requires.

Finally, in addition to the practical implications, this study also contributes to the body of knowledge on academic misconduct in Malaysian accounting education. One key finding is that attitude did not significantly predict students’ intention to engage in misconduct. This contradicts earlier studies that view a negative attitude toward a behaviour as a strong deterrent (Beck & Ajzen, 1991). Instead, the results suggest that accounting students rely more on external factors, such as peer behaviour or how easy cheating appears, than on their personal judgement. This refines the understanding of how the theory of planned behaviour operates in high-pressure, rule-driven professional programmes. By showing the limited influence of attitude obligation, this study provides a clearer direction

for theory development and encourages researchers to consider alternative or adapted behavioural models that better reflect the realities of demanding professional fields.

5.3 LIMITATIONS AND SUGGESTIONS FOR FUTURE RESEARCH

The present study offers significant contributions to understanding the factors that influence academic misconduct among accounting students in Malaysia. However, it is important to acknowledge the study's limitations, as they help us understand the findings in context and provide guidance for future research.

First, the generalisability of the findings is limited by the sampling strategy. The research focused exclusively on final-year graduating accounting students from a select group of 13 public universities. Although this group is highly relevant as they prepare to enter the profession, the omission of two public universities and all private institutions in Malaysia restricts the representativeness of the results for the wider student population. Student behaviour at private universities may differ because their institutional cultures and academic pressures are not the same. Furthermore, focusing solely on final-year graduating accounting students neglects potential behavioural differences among junior students, who likely experience different forms of academic strain. To address these limitations and improve generalisability, future research should broaden its sample to include students from private universities, as well as those from earlier undergraduate years.

Second, this study is also limited by its use of self-reported data collected through questionnaires. Because academic misconduct is a sensitive topic, responses are likely to be affected by social desirability bias, meaning that some students may downplay or hide

their involvement in dishonest practices. Such underreporting may be due to fear of being judged, concerns about how the institution might react, or simply wanting to present themselves in a positive light. This concern is particularly relevant given the study's own results, which show that fear of disappointing parents and strict university policies strongly discourage misconduct, factors that may also make students less willing to respond honestly. As a result, the data may not fully reflect the true extent and frequency of academic misconduct. Future research could address this limitation by employing a mixed-methods approach, combining surveys with interviews, to engage respondents more actively and explore the underlying rationales and actual behaviours in greater depth.

Third, the quantitative methodology, while effective for testing the relationships within the Theory of theory of planned behaviour, was insufficient for uncovering the deeper psychological and contextual reasons behind student behaviours. For instance, the findings indicate that students often rationalise actions like sharing test information and online paraphrasing as harmless, yet the survey method could not probe how these justifications are formed. The underlying emotional states, such as anxiety, guilt, or moral disengagement, that likely influence the decision-making process between experiencing strain and committing misconduct were not measured. A qualitative dimension would have been invaluable to explore how students interpret ethical boundaries and manage academic pressures. Therefore, it is recommended that future research incorporate qualitative techniques, such as in-depth interviews or scenario-based experiments, to capture these deeper motivations and the emotional responses that quantitative tools cannot.

Fourth, the study provides a snapshot of academic misconduct at a single point in time, during a period of rapid technological transformation, particularly with the advent of

advanced AI like ChatGPT. While the findings confirm that AI availability is the strongest technological motivator for cheating, the capabilities of these tools and the corresponding detection technologies are evolving rapidly. Therefore, the specific behaviours, perceptions, and prevalence rates reported in this study may become outdated quickly, limiting the long-term applicability of the conclusions. Longitudinal research is needed to track these changes over time. Furthermore, future studies should specifically investigate the real-world effectiveness of AI-specific integrity policies and examine how students interpret "acceptable" versus "unacceptable" AI use, as this landscape continues to shift.

Despite these limitations, this study provides a critical foundation and stimulates further interest in this evolving area of research. The findings pave the way for more in-depth investigations into how technological opportunities, personal ethics, and academic integrity interact in complex ways.

5.4 CONCLUSION

In recent years, concerns about academic integrity have become increasingly significant, particularly in the field of accounting. Misconduct at the university level is not just an academic problem; it has long-term consequences for the credibility of the accounting profession. As future accountants, students must be guided to value honesty, accountability, and integrity from the very beginning of their professional journey. Malaysia continues to emphasise the importance of producing a strong pool of accountants to meet the needs of a growing economy. The students currently in the classroom will eventually take on that role, which makes it essential that they develop the ability to make sound ethical decisions. In

this regard, the findings of this study are timely and relevant, as they align with the policy aspirations of Halatuju 4, which seeks to strengthen ethics and integrity within accounting education as part of Malaysia's broader higher education reform agenda.

This study contributes to that effort by examining the prevalence, motivations, and underlying drivers of academic misconduct among accounting students in Malaysian public universities. Using the theory of planned behaviour, the study highlights how personal, social, and contextual factors influence students' intentions and actions. Complementing this framework, general strain theory provided valuable insights into how strain arising from academic demands and expectations shapes students' misconduct-related behaviours. The findings from this study offer practical insights for educators, policymakers, and professional bodies such as the Ministry of Higher Education and the Malaysian Institute of Accountants (MIA). They emphasise the need for stronger ethics education, clearer integrity policies, and targeted interventions that not only discourage misconduct but also help students build resilience when faced with ethical challenges. In the long run, these efforts will support the development of accounting professionals who are both competent and principled, strengthening public trust in the profession and ensuring its credibility in Malaysia's future.

Importantly, the study found that academic misconduct occurs relatively rarely among the respondents. This is an encouraging finding, suggesting that accounting students generally demonstrate high levels of integrity and uphold the ethical values expected of future professionals. It highlights the potential value of shifting the research focus from solely examining misconduct to exploring ways to further promote and reinforce academic integrity among accounting students.

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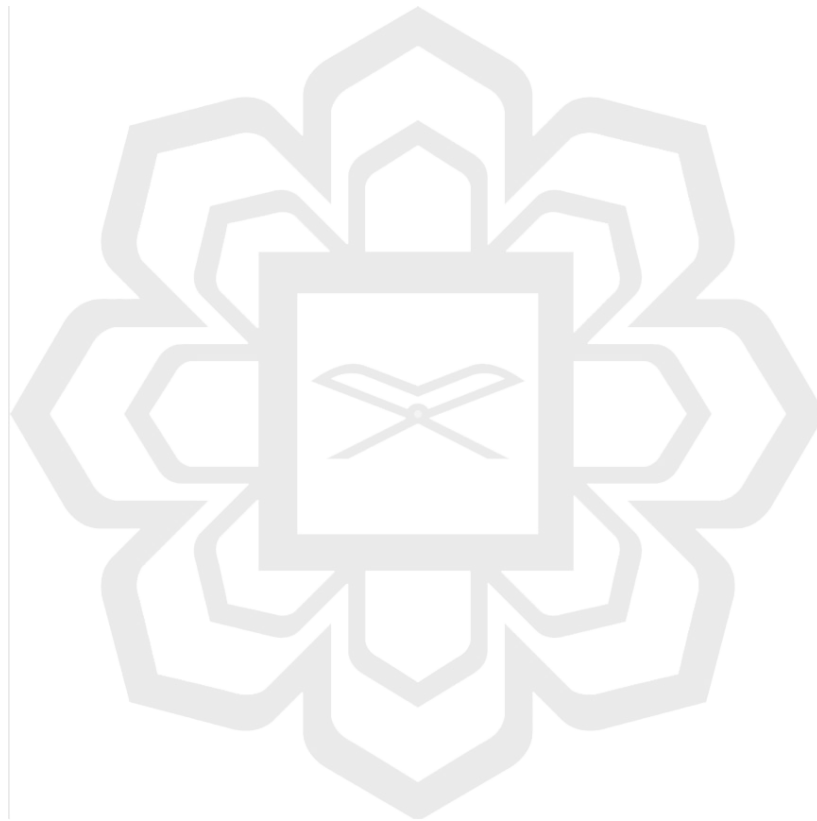
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APPENDIX 1: QUESTIONNAIRE

RESEARCH ON ACADEMIC CONDUCT OF ACCOUNTING STUDENTS IN MALAYSIAN PUBLIC UNIVERSITIES

I am Jiya Abdulhamid Rajab, a Master of Science (Accounting) student from the International Islamic University Malaysia (IIUM) under supervision of Dr. Nuri Yani Binti Abu Talib and Prof. Dr. Suhaiza Ismail. I am currently undertaking a study on **ethics of accounting students in Malaysian public universities**.

This survey is conducted for educational purposes only and your response **will be treated as highly confidential**. Please be assured that all responses will be aggregated and reported in such a way that anonymity of the respondents is preserved. This questionnaire will take approximately 10-15 minutes to complete. It is important to answer all questions to the best of your knowledge and experience. Your participation is vital for the development of knowledge in the academic ethics area. Therefore, I would be extremely grateful if you would be able to spare your precious time to answer all the questions in this questionnaire.

Once again, I would like to truly express my heartfelt appreciation for your contribution and participation in this research.

Thank You.

Yours sincerely,

Jiya Abdulhamid Rajab

Master Student

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PART A: Demographic Information

INSTRUCTION: Please provide your personal information by ticking (✓) the appropriate box.

Gender: ☐ Female ☐ Male

Enrollment type: ☐ Local student ☐ International student

Type of your previous secondary school:

☐ Religious based secondary school ☐ Non-religious secondary school

Year of study: ☐ 1st Year ☐ 2nd Year ☐ 3rd Year ☐ 4th Year

Current CGPA: ☐ Below 2.0 ☐ 2.0–2.49 ☐ 2.5–2.99 ☐ 3.0–3.49
☐ 3.5–4.0

PART B: Prevalent types of academic misconduct

INSTRUCTION: Please indicate the extent to which you have observed your peers engage in the following activities by circling the appropriate number using the scale below.

1: Never (N)	2: Rarely (R)	3: Sometimes (S)	4: Often (O)	5: Always (A)
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No	Types of Academic Misconduct	N	R	S	O	A
1	Look at peers' answers during a test/exam.	1	2	3	4	5
2	Learn what is on a test from someone who has already taken it.	1	2	3	4	5
3	Copy from other students on a test/exam without their knowledge.	1	2	3	4	5

4	Help someone else cheat on a test/exam.	1	2	3	4	5
5	Copy from other students on a test/exam with their knowledge.	1	2	3	4	5
6	Use unauthorised cheat notes during tests/exam.	1	2	3	4	5
7	Use an electronic/digital device as an unauthorised aid during a test/exam.	1	2	3	4	5
8	Allow own assignments to be copied by other course mates.	1	2	3	4	5
9	Paraphrase/copy few sentences for an assignment from a written source without acknowledging it.	1	2	3	4	5
10	Paraphrase/copy few sentences for an assignment from internet source without acknowledging it.	1	2	3	4	5
11	Receive unauthorised help from someone on an assignment.	1	2	3	4	5
12	Copy another student's assignment and submit it as your own.	1	2	3	4	5
13	Copy material almost word for word from a written source for an assignment without citing the source.	1	2	3	4	5
14	Work with others on assignments when it is required to be done as an individual assignment.	1	2	3	4	5
15	Pay someone to do the assignment.	1	2	3	4	5
16	Use an AI tool in doing assignment without acknowledging the use.	1	2	3	4	5
*	<i>Others: (Please specify them and rate their frequency of occurrence)</i>					
17		1	2	3	4	5
18		1	2	3	4	5

PART C: Motivations for academic misconduct

INSTRUCTION: Please indicate your level of agreement or disagreement with the following statements **on factors driving academic misconduct** by circling the **appropriate number using the scale below.**

1: Strongly Disagree (SD)	2: Disagree (D)	3: Neutral (N)	4: Agree (A)	5: Strongly Agree (SA)
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No	Motivations	SD	D	N	A	SA
1	Students cheat because they want to achieve better grades.	1	2	3	4	5
2	Students cheat because they have no interest in the subject.	1	2	3	4	5
3	Students cheat because they do not understand the course material.	1	2	3	4	5
4	Students cheat because they feel they will not be caught.	1	2	3	4	5
5	Students cheat due to peer pressure to help others	1	2	3	4	5
6	Students cheat because they did not have enough time to complete an assignment or study for a test.	1	2	3	4	5
7	Students cheat because they feel that everyone does it.	1	2	3	4	5
8	Students who have low self-esteem are more likely to cheat.	1	2	3	4	5
9	Students cheat because they believe that taking some information from the internet without citing it is not a serious offence.	1	2	3	4	5
10	Availability of Artificial Intelligence tools makes it easier for students to engage in cheating.	1	2	3	4	5
11	Students cheat because of family pressure to achieve high grades.	1	2	3	4	5
12	Students cheat using AI because they believe AI is smarter than themselves.	1	2	3	4	5

*	Others: <i>(Please specify them and rate their level of importance)</i>					
13		1	2	3	4	5
14		1	2	3	4	5

PART D: Mitigation strategies to effectively prevent academic misconduct

D1: INSTRUCTION: Please indicate your level of agreement or disagreement with the following mitigation strategies **to effectively prevent and reduce academic misconduct** by circling **the appropriate number using the scale below.**

1: Strongly Disagree (SD)	2: Disagree (D)	3: Neutral (N)	4: Agree (A)	5: Strongly Agree (SA)
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No	Mitigation Strategies	SD	D	N	A	SA
1	I believe that there is less cheating in classes with stricter professor.	1	2	3	4	5
2	I believe that sanctioned threats are a significant deterrent to cheating.	1	2	3	4	5
3	I believe that there is less cheating in smaller classes.	1	2	3	4	5
4	Students would cheat less if more information was given to them about implications of cheating.	1	2	3	4	5
5	My parents would be disappointed in me if they knew I cheated	1	2	3	4	5
6	I believe that providing workshops on academic integrity and plagiarism can help prevent academic misconduct.	1	2	3	4	5
7	I believe that strict enforcement of academic integrity policies can reduce academic misconduct.	1	2	3	4	5
8	I believe that encouraging a culture of honesty and integrity among students can reduce cheating.	1	2	3	4	5
9	I believe that implementing technology (e.g., plagiarism detection software) can help detect AI-facilitated cheating.	1	2	3	4	5
10	I believe that offering counseling or support for students under academic stress can reduce misconduct.	1	2	3	4	5

11	I believe that regular monitoring and supervision during exams can prevent cheating.	1	2	3	4	5
12	I believe that rewarding academic honesty and ethical behaviour can encourage students to avoid misconduct.	1	2	3	4	5
13	I believe that educating students about the ethical use of AI tools can reduce AI-facilitated cheating.	1	2	3	4	5
14	I believe establishing clear policies on the use of AI tools in academic work, outlining what constitutes cheating, and the penalties for violations can prevent AI-facilitated cheating	1	2	3	4	5
15	I'm guided by faith, which does not tolerate any form of misconduct.	1	2	3	4	5
*	Others: <i>(Please specify them and rate their level of effectiveness)</i>					
16		1	2	3	4	5
17		1	2	3	4	5

D2: In your opinion, how can universities effectively address the growing unethical use of AI tools (e.g., ChatGPT) in cheating?

PART E: Perceptions related to Academic Misconduct

INSTRUCTION: Please indicate your level of agreement or disagreement with the following statements by circling **the appropriate number using the scale below.**

1: Strongly Disagree (SD)	2: Disagree (D)	3: Neutral (N)	4: Agree (A)	5: Strongly Agree (SA)
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No	Item	SD	D	N	A	SA
1	I would share my answers with friends in a class test/exam, if I had the need.	1	2	3	4	5
2	I would consult my friends on answers to difficult questions during a class test/exam, if I had the opportunity.	1	2	3	4	5
3	If I had the need during a class test/exam, I may communicate my solutions with friends via mobile phone.	1	2	3	4	5
4	I would allow friends to copy my home works before submitting it to the professor.	1	2	3	4	5
5	It was important to report cheating by other students.	1	2	3	4	5
6	It was always wrong to copy solution to take-home assignments from the internet.	1	2	3	4	5
7	Academic misconduct (e.g., cheating in exams) in college could lead to dishonesty in future job situations.	1	2	3	4	5
8	Dishonest academic conduct (e.g., 'copy & paste works' from the internet) should be reported even if our friends are involved.	1	2	3	4	5
9	I believe if I cheated in a class test/exam, most people who are important to me would endorse my behaviour.	1	2	3	4	5
10	I believe the people whose opinions I value would be willing to cheat in a class test/exam if they were in my situation.	1	2	3	4	5
11	The people whose opinions I value would be willing to endorse my conduct if I shared my work with friends in a class test/exam.	1	2	3	4	5
12	The people whose opinions I value think I should copy from other students' works than scoring low marks in a class test/exam.	1	2	3	4	5
13	The people whose opinions I value would not be surprised if I plagiarized solutions to home works from the internet.	1	2	3	4	5
14	The people whose opinions I value think it is not improper to cheat in a class test or exam.	1	2	3	4	5
15	I believe I could succeed in sharing my answers with friends in a class test/exam, without being caught.	1	2	3	4	5
16	I believe I'm smart enough to seek and receive help in a class test/exam, without being noticed by anyone.	1	2	3	4	5
17	I could choose to submit a plagiarized paper if the professor is less critical about verifying the references.	1	2	3	4	5
18	I would not feel guilty if I cheated on a test or exam.	1	2	3	4	5

19	Cheating on a test or exam goes against my principles.	1	2	3	4	5
20	It would be morally wrong for me to cheat on a test or exam.	1	2	3	4	5



