



# ACCOUNTING STUDENT ACADEMIC DISHONESTY: WHAT ACCOUNTING STUDENTS BELIEVE

NATALIE DIXON

PhD, Macc, CPA, ACCA, CIA, BSc, St John's University. Email: [dixonn@stjohns.edu](mailto:dixonn@stjohns.edu)

## Abstract

This study employs Cressey's Fraud Triangle framework to analyze the determinants of academic misconduct among accounting students. The rising incidence of such behavior poses a substantive threat to academic integrity and, critically, to the development of ethical judgment and professional competence expected of future accounting professionals. Despite a well-established literature on academic dishonesty, relatively little is known about deterrence mechanisms as perceived by students themselves. Data were collected through an online Qualtrics survey administered to accounting students. The analysis estimates the regression on gender, public or private institution, academic years, and GPAs. Based on 85 completed responses, the findings indicate that instructor-driven interventions are central to deterring academic misconduct. Students identify vigilant exam proctoring, the use of lockdown browsers and webcam monitoring, the administration of multiple equivalent exam versions, and the integration of open-ended, application-based assessments as particularly effective deterrents. These measures appear to reduce both the opportunity and rationalization components emphasized in the Fraud Triangle. By incorporating student perspectives into the analysis of deterrence, this study contributes to the accounting education literature and extends the application of fraud theory to academic settings. The findings provide actionable, evidence-based implications for faculty, administrators, and policymakers seeking to strengthen integrity within accounting programs and better prepare students for ethical professional practice.

**Keywords:** Academic Dishonesty, Academic Integrity, Deterrence, Opportunity, Fraud Triangle.

## INTRODUCTION

This study applies Cressey's Fraud Triangle (FT) framework—encompassing incentives/pressures, opportunities, and attitudes/rationalization—to systematically examine the factors that motivate and deter academic misconduct and to identify potential long-term interventions. The study is motivated by sustained scholarly and media attention documenting the persistence and apparent growth of academic dishonesty (AD), a global concern that stands in direct tension with the accounting profession's emphasis on ethical conduct.

Academic integrity—defined by the International Center for Academic Integrity as a commitment to honesty, trust, fairness, respect, responsibility, and courage (Bretag, 2024)—is foundational to higher education and central to the preparation of ethically grounded accounting professionals (AP). The erosion of this foundation undermines institutional credibility, diminishes the signaling value of academic credentials, and weakens students' professional readiness. Students who engage in dishonest practices fail to develop critical competencies, and such behaviors may become normalized, with ethical and practical consequences that extend into professional settings (Cizek, 1999). Despite this, student perspectives on the effectiveness of deterrence strategies remain underexplored, a gap this study seeks to address.

Faculty and institutional practices play a pivotal role in shaping the “opportunity” dimension of the FT (Malgwi & Rakovski, 2009). Students are more likely to perceive opportunities for misconduct when controls are weak, monitoring is inconsistent, or violations are insufficiently sanctioned (Drye et al., 2018). The relevance of the FT to this context is further reinforced by its longstanding adoption within the accounting profession by organizations such as the AICPA, PCAOB, IIA, and IFAC (Boyle et al., 2016). AD compromises educators' ability to accurately assess student learning, thereby undermining the validity of academic evaluation (Bierstaker et



al., 2024). Incorporating student perspectives into assessment design is therefore critical for strengthening both the integrity and the diagnostic value of educational outcomes.

The empirical findings offer several important insights. While students generally report that faculty effectively communicate AD policies—and that most students read these policies—they also indicate that discussions surrounding the consequences of violations are comparatively limited. Moreover, students tend to perceive the overall prevalence of AD as low to moderate, suggesting a potential disconnect between observed trends in the literature and student perceptions. Monitoring efforts, reporting practices, and enforcement of penalties are each viewed as only slightly above moderate in effectiveness, indicating that existing deterrence mechanisms may lack sufficient visibility or consistency to meaningfully constrain opportunistic behavior.

Importantly, students identify faculty-driven interventions they perceived as more effective in reducing misconduct including: vigilant exam proctoring, the use of technological controls such as lockdown browsers and webcam monitoring, administration of multiple equivalent exam versions, and open-ended, application-oriented, and practice-based assessments. Collectively, these strategies align closely with reducing opportunities for cheating while also potentially weakening rationalizations by emphasizing authenticity and effort in the learning process.

The study carries several important implications for accounting education (AE) and practice. Prior research consistently highlights a growing prevalence of AD and its implications for the integrity of the academic enterprise. There is also compelling evidence linking unethical behavior in academic settings with subsequent unethical conduct in professional contexts—an especially salient concern in accounting, where public trust is paramount. From a systems perspective, the findings suggest that reducing the perceived benefits of cheating requires more than detection and punishment. Greater emphasis on ethics education, coupled with assessment designs that promote meaningful engagement and reduce incentives to cheat, may offer a more effective and sustainable approach. Shifting from a predominantly punitive model to one that also addresses underlying incentives and learning conditions can better align student behavior with professional expectations.

By examining AD through the lens of the FT, this study contributes to a more nuanced understanding of how incentives, opportunities, and rationalizations interact within educational environments. The findings provide actionable guidance for faculty seeking to redesign courses and assessments in ways that reduce opportunities for misconduct and foster a culture of integrity. Strengthening academic integrity not only enhances the reliability of academic records—ensuring that grades more accurately reflect student competence—but also plays a critical role in shaping the ethical orientation of future AP.

The remainder of this paper is organized as follows. The next section reviews the relevant literature and theoretical background, followed by a description of the research methodology. The subsequent section presents the empirical results and discussion, and the final section offers concluding remarks and implications for future research.

## **BACKGROUND AND PRIOR RESEARCH**

### **Academic Dishonesty**

Academic dishonesty (AD) encompassing academic misconduct such as cheating, or academic fraud, is generally defined as unauthorized or unacceptable means to complete academic work (Lambert et al., 2003). Students engage in such behavior obtain favorable academic outcomes



(Lupton et al., 2000). Cheating involves providing or receiving unauthorized assistance or claiming unearned credit (Nuss, 1984), such as examination cheating, plagiarism, inappropriate collaboration (Kisamore et al., 2007), and the outsourcing of assignments to third parties—commonly referred to as contract cheating (Bretag et al., 2019). These behaviors may occur at any stage of the assessment process and are typically intended to secure an unfair advantage or produce outcomes that do not accurately reflect a student’s true capabilities (Cizek & Wollack, 2017).

AD stands in direct opposition to academic integrity, a foundational value underpinning higher education institutions (Gallant & Drinan, 2006). However, the boundaries of what constitutes cheating are not static. Interpretations vary across disciplines, cultures, and historical contexts, and are increasingly shaped by technological advancements. The proliferation of internet-based resources and the rapid development of artificial intelligence have significantly expanded opportunities for and complexity of academic misconduct. In particular, the growing use of AI tools has raised important questions regarding when technological assistance crosses the threshold into dishonest behavior (Bierstaker et al., 2024).

Given this evolving landscape, scholars have increasingly emphasized that AD is, to some extent, socially constructed rather than universally defined (Dawson, 2021). As a result, contemporary research favors more nuanced conceptualizations that incorporate considerations of intent, fairness, and adherence to institutional rules and norms (Makridis & Englander, 2021). Such perspectives recognize that the ethical evaluation of student behavior depends not only on the act itself but also on the context in which it occurs.

For the purposes of this study, AD is defined as deliberate actions by individuals or groups to gain an unfair academic advantage. This includes, but is not limited to, examination fraud, unauthorized collaboration, contract cheating, and the use of uncited or misappropriated ideas.

### **AD and Assessment**

Assessment is widely understood as a systematic process for making inferences about student learning and development. It encompasses the definition, selection, design, collection, analysis, interpretation, and use of evidence to improve educational outcomes (Erwin, 1991). At Westminster, these elements are operationalized through a four-stage assessment cycle: Plan, Do, Check, and Act. In the Plan-stage, educators articulate intended learning outcomes and design or select appropriate assessment measures. These include direct assessments—such as examinations, projects, performances, and portfolios—that require students to demonstrate knowledge and skills, as well as indirect assessments, such as surveys, that capture students’ perceptions of their learning. The Do-stage focuses on implementing instructional strategies and learning experiences aligned with the intended outcomes. The Check-stage involves the systematic evaluation of assessment data to determine the extent to which learning objectives have been achieved. Finally, in the Act-stage, educators use these insights to reinforce effective practices and implement targeted improvements to enhance student learning.

Authoritative guidance for assessment practice is provided by the *Standards for Educational and Psychological Testing*, developed jointly by the American Educational Research Association, the American Psychological Association, and the National Council on Measurement in Education. These standards emphasize validity as the central criterion in test development and evaluation, referring to the degree to which evidence and theory support the interpretations and uses of test scores (Cizek & Wollack, 2017). Ensuring validity is essential for producing meaningful and defensible inferences about student competence.



Assessment plays a critical role in enabling universities to certify that students have achieved specified learning outcomes (Dawson et al., 2024). AD directly threatens this function by compromising the validity of assessment results. When cheating occurs, test scores no longer accurately reflect students' true knowledge, skills, or abilities, thereby undermining the integrity of evaluation processes. As a result, the capacity of educators and institutions to draw reliable conclusions about student performance—and to make informed decisions based on those conclusions—is significantly diminished (Cizek & Wollack, 2017).

### **The Predicament of AD**

AD has increased in both frequency and sophistication over time, generating sustained concern among researchers and educators (Malgwi & Rakovski, 2009). Prior studies consistently provide evidence of widespread academic fraud across higher education institutions, indicating that such behavior is not isolated but rather embedded within educational systems at multiple levels. Reported prevalence rates are notably high, with some studies suggesting that approximately 80% of students acknowledge engaging in some form of dishonest behavior, while up to 99% report having observed such behavior among peers.

Longitudinal and cross-sectional evidence confirms that AD has been a persistent issue for decades, spanning countries, academic disciplines, and institutional types. However, there remains ongoing debate regarding whether its actual prevalence has increased over time or whether observed differences are driven by greater willingness among students to self-report unethical behavior. For instance, Whitley (1998) reported that 82% of students admitted to cheating, compared with approximately 20% in studies conducted in the 1940s. Similarly, McCabe and Trevino (1996) documented high levels of AD even under conservative estimation approaches, reinforcing concerns about the scale of the problem.

At the same time, interpretations of these trends remain contested. Some scholars argue that students may increasingly perceive cheating as a normative behavior and, in some cases, view limited forms of AD as acceptable, despite clear ethical prohibitions in academic and professional standards. This normalization is particularly concerning in fields such as accounting, where ethical conduct is fundamental to professional practice. Nevertheless, other evidence suggests a more stable long-term pattern. Studies by McCabe (1994) indicate that when consistent definitions and measurement approaches are applied, self-reported rates of AD remain relatively stable over time, implying that the apparent increase may be less pronounced than commonly assumed. In sum, the literature highlights both the persistence of AD and the methodological and perceptual complexities involved in measuring its true prevalence.

### **Academe's Role in Developing Ethical Standards**

Central to the mission of higher education is the cultivation of ethical values in graduates (Kibler, 1993). AD directly undermines this mission by distorting the fundamental purpose of learning (Gallant & Drinan, 2006), weakening the cooperative relationship among students, faculty, and administration that is essential for achieving educational objectives (Bowers, 1964), and eroding the core values and institutional integrity upon which the academic enterprise is built (Gallant & Drinan, 2006).

The importance of education in shaping ethical behavior is further emphasized in the American Accounting Association and AICPA jointly sponsored *Pathways Commission* report, *Charting a National Strategy for the Next Generation of Accountants* (Pathways, 2012), which highlights the critical role of accounting educators in developing the moral and ethical standards of future professionals (Boyle et al., 2016). This emphasis reflects the broader expectation that AE should extend beyond technical competence to include the formation of ethical judgment and



professional responsibility. To preserve academic integrity, institutions must cultivate environments that actively promote ethical behavior while clearly articulating expectations for students, faculty, and staff. Although most universities codify academic misconduct policies in student handbooks, prior research indicates that the implementation and enforcement of disciplinary approaches vary considerably across institutions. When AD is not consistently addressed, it can erode institutional cultures of integrity, diminish the signaling value of academic credentials, and generate broader societal consequences, including inaccurate performance evaluations, inequitable outcomes, and compromised intellectual property. Moreover, when students receive credit for work that is not their own, the credibility of academic qualifications is weakened, and graduates may enter the workforce without the competencies their credentials purport to represent.

In response to these challenges, many institutions have introduced structured integrity initiatives, including academic integrity offices, student conduct programs, ethics alliances, civic engagement initiatives, and honor code systems. The effectiveness of such initiatives depends not only on formal policies but also on their communication and implementation. Prior research emphasizes that effective integrity systems require clear articulation of academic honesty expectations and meaningful student involvement in the development and enforcement of related policies (McCabe & Trevino, 2002). Students' perceptions of policy effectiveness are also shaped by their belief that faculty understand and actively support these policies (McCabe & Trevino, 1993; McCabe, 2005). Among institutional mechanisms, honor codes are consistently identified as particularly effective in promoting academic integrity, as they place shared responsibility on students and reinforce integrity as a collective norm within the academic community (McCabe et al., 2002).

### **Business Students and AD**

Business scholars have increasingly emphasized the need for greater accountability in business education, arguing that business schools bear a fundamental responsibility to cultivate students' ethical judgment and character development alongside technical competence (Caldwell, 2010). Empirical evidence from the United States consistently indicates that business students engage in AD at higher rates than students in many other disciplines, with some research suggesting that accounting students (AS) may be particularly susceptible to such behaviors. In addition, findings indicate that business and economics students are more likely to perceive unethical conduct as a necessary or pragmatic means of achieving success in competitive professional environments.

For example, students across six AACSB-accredited universities reported that cheating is, under certain circumstances, acceptable and further indicated a greater likelihood of engaging in unethical behavior in future workplace settings (Nois & Swift, 2001). Such findings raise concerns that ethical relativism may be embedded within segments of business education. Scholars further argue that the strong emphasis placed on technical proficiency and analytical skill development within business curricula may inadvertently limit opportunities for sustained engagement with ethical reasoning and moral decision-making, thereby marginalizing the discussion of ethical dilemmas in professional contexts (Nois & Swift, 2001).

The accounting profession, in particular, has been subject to heightened scrutiny in the wake of major corporate scandals such as Enron and Arthur Andersen, which exposed significant failures in ethical judgment and reinforced concerns regarding the profession's commitment to public interest responsibilities. These events have intensified calls for stronger ethical foundations within AE and professional training. Moreover, research suggests that AD among



business students is associated with broader societal patterns of corruption, implying that students may internalize unethical behaviors observed in professional environments as normative or acceptable (Marshall & Varnon, 2017). With approximately one-third of workers reporting regular exposure to misconduct in the workplace, evidence further suggests that unethical behavior is not confined to academic settings but extends across industries, institutions, and national contexts.

Given that today's students represent the future business and accounting workforce, their perceptions of ethical behavior—and their conduct during their academic training—have significant implications for the integrity of future professional practice and the maintenance of public trust in the accounting profession.

### **AD Justification from Students' Perspective**

Consistent with the FT framework, individuals are more likely to rationalize dishonest behavior when they experience strong incentives or external pressures (PCAOB, 2007). Research on academic misconduct reflects this dynamic in educational settings. Students frequently identify pressure to achieve high grades or to pass courses as the most significant driver of cheating, followed by technological developments that increase opportunities for misconduct, and the perception that the benefits of cheating outweigh both the likelihood of detection and the severity of potential consequences (Boyle et al., 2016). Accordingly, AD tends to emerge when students simultaneously experience pressure, perceive opportunity, and are able to construct rationalizations that justify their behavior. In particular, the pressure component of the FT appears closely associated with academic and performance-related demands that are often within students' perceived control (Malgwi & Rakovski, 2009).

Prior studies further indicate that many students perceive cheating as a normative aspect of academic life. Greene and Saxe (1992), for instance, find that students often regard dishonest behavior as common and, in some cases, socially acceptable, despite its clear conflict with the ethical standards expected in the accounting profession. At the same time, other evidence suggests a notable inconsistency between students' moral judgments and their actual behavior. Although approximately 90% of students report that cheating is unethical, 76% acknowledge engaging in such behavior at least once (Davis et al., 1992), highlighting a persistent attitude–behavior gap.

Students also differ in how they evaluate the severity of various forms of AD, ranging from impersonation in examinations to collusive behavior during assessments. These differences in moral evaluation are compounded by conceptual ambiguity surrounding what constitutes cheating in practice. For example, prior research indicates that many students lack a clear understanding of plagiarism (McCabe et al., 2002), and that faculty and students often diverge in their interpretations of what behaviors should be classified as academic misconduct (Burrus et al., 2007). Collectively, these findings underscore the complexity of AD as a behavioral phenomenon shaped by pressure, opportunity, and heterogeneous moral interpretations.

### **Instructors and Faculty's Perception of AD**

Faculty serve as students' primary point of contact and therefore occupy a pivotal role in the communication, interpretation, and enforcement of academic integrity policies, including the consistent articulation of sanctions associated with violations. Despite this central role, prior research indicates that many faculty members are either insufficiently familiar with institutional policies or, even when aware of them, exhibit reluctance to enforce them consistently (McCabe & Trevino, 1996). Moreover, faculty views on how to respond to cheating vary considerably, reflecting a lack of consensus regarding appropriate enforcement



practices (Graham et al., 1994). Concerns related to potential litigation, administrative workload, and the procedural complexity of formal reporting systems further contribute to a preference among some instructors for informal resolution of misconduct cases rather than engagement with institutional processes (Wright & Kelly, 1974).

This pattern raises an important institutional concern: whether individualized, case-by-case handling of academic misconduct undermines the effectiveness of centralized integrity policies. Evidence suggests that it does. McCabe and Trevino (1993) report that approximately one-quarter of faculty prefer to address cheating directly with students, thereby bypassing formal reporting channels. Such practices limit the development of centralized institutional records of misconduct, reducing the ability of universities to track repeated offenses over time. In the absence of comprehensive records, students may perceive violations as isolated events rather than part of a cumulative disciplinary history, thereby weakening deterrence associated with repeat behavior (McCabe et al., 2002). Ultimately, inconsistent reporting practices diminish transparency and constrain institutional capacity to enforce accountability in a systematic manner (McCabe et al., 2006).

Faculty reluctance to report AD is further shaped by broader institutional and procedural factors, including perceptions of limited administrative support, challenges in obtaining sufficient evidence, and concerns that formal adjudication processes are overly burdensome or yield inconsistent sanctions (Burke et al., 2007). Students are highly sensitive to such inconsistencies in enforcement, and perceived variability in faculty responses can significantly reduce the perceived likelihood of detection and punishment. This undermines a core assumption of deterrence theory, which posits that misconduct is less likely when individuals believe that violations will be detected and appropriately sanctioned.

Consistent with earlier findings, many instructors continue to view cheating as an issue best addressed privately with students rather than through formal institutional mechanisms (Wright & Kelly, 1974). As a result, reporting rates remain relatively low, with only a minority of faculty escalating cases to administrative authorities (Singhal, 1982; Nuss, 1984). Nevertheless, research indicates that faculty operating within honor code environments demonstrate greater confidence in institutional policies and are more likely to report violations, reflecting stronger alignment with shared norms of academic integrity (McCabe et al., 2002).

Overall, faculty behavior is closely associated with the “opportunity” component of the FT (Malgwi & Rakovski, 2009), as inconsistent enforcement and limited reporting practices can inadvertently expand perceived opportunities for academic misconduct.

### **Fraud Triangle**

This study applies Cressey’s FT as an analytical framework for understanding academic cheating as a form of fraud among AS. The FT has long been used to explain dishonest and unethical behavior within the accounting profession and has more recently been extended to research in AE (Bierstaker et al., 2024). It also underpins key fraud risk assessment and detection guidance issued by major standard-setting and professional bodies, including SAS 99/AU-C Section 316 (AICPA, 2002), as well as frameworks developed by the AICPA (2002, 2009), PCAOB (2007), IIA (2008), and IFAC (2010).

Grounded in Sutherland’s (1947) differential association theory, Cressey’s model posits that fraud arises when three interrelated conditions are present: incentives or pressures, perceived opportunities, and attitudes or rationalizations. In the context of AD, students experience pressure from both internal and external sources, including the desire for high grades, competitive academic environments, and expectations from parents, peers, or future employers



(Marshall & Varnon, 2017). Opportunities to engage in misconduct emerge when weaknesses exist in academic control systems, such as inadequate proctoring, inconsistent enforcement by faculty, or unrestricted access to unauthorized information (McCabe & Treviño, 1996). Rationalization occurs when students justify dishonest behavior through cognitive framing, including perceptions of unfair competition, unclear expectations, systemic inequities, or the belief that “everyone else is doing it” (McCabe et al., 2008).

Within this framework, once pressure is experienced, individuals assess the presence of opportunities to engage in misconduct without detection, consistent with the Association of Certified Fraud Examiners’ articulation of the FT. Such opportunities often reflect weaknesses in monitoring and control systems, which may arise from limited proctoring capacity, reliance on graduate assistants for supervision, peer-assisted cheating during examinations, or a lack of consistent faculty enforcement (Kerkvliet & Sigmund, 1999). Similarly, students may perceive opportunities when instructors fail to address observable cheating during examinations or do not respond to instances of plagiarism in written assignments (McCabe & Treviño, 1996). Opportunities may also arise through exposure to prior cohorts, such as receiving access to previously administered exams or observing peer misconduct without consequence.

Technological developments have further expanded these opportunities by increasing access to unauthorized resources and complicating detection mechanisms, thereby heightening concerns that AD may intensify as monitoring becomes more challenging (Sayed & Lento, 2016). When students perceive a low probability of detection, rationalization processes become more easily activated, reinforcing the link between perceived enforcement weakness and unethical behavior (Murphy & Dacin, 2011).

Overall, the evidence underscores that AD remains a persistent and structurally embedded challenge in higher education. Given its documented association with broader patterns of professional misconduct and societal corruption, addressing AD is essential to safeguarding both academic integrity and the ethical foundation of the accounting profession.

### **Issues of this study**

This study examines AS’ perceptions of key challenges associated with AD, following an approach consistent with prior empirical work (Boyle et al., 2016). Grounded in the FT framework, the study is structured around five interrelated research questions that collectively seek to provide a more nuanced understanding of how students perceive the prevalence, forms, governance mechanisms, and behavioral drivers of academic misconduct, as well as potential institutional responses.

First, the study investigates students’ perceptions of the current level of AD within AE. This question is designed to capture whether students view cheating as a marginal issue or as a more pervasive feature of the academic environment, thereby providing insight into the perceived normalization or marginalization of misconduct within their educational experience.

Second, the study explores how frequently students believe different forms of AD occur. Rather than treating academic misconduct as a homogeneous construct, this dimension recognizes that behaviors such as plagiarism, examination cheating, and unauthorized collaboration may be perceived differently in terms of prevalence and severity. Understanding these distinctions is important for identifying which behaviors are most embedded in student experience and therefore most resistant to deterrence.

Third, the study evaluates students’ perceptions of the effectiveness of existing institutional mechanisms, including monitoring, enforcement, reporting, and punishment. This line of



inquiry is particularly important in assessing whether current control systems are viewed as credible and consistent, or whether they are perceived as weak, unevenly applied, or insufficiently deterrent. Such perceptions directly relate to the “opportunity” component of the FT, as perceived enforcement strength influences students’ assessments of detection risk.

Fourth, the study examines the factors that students perceive as motivating or deterring AD. This includes both pressure-based drivers, such as academic performance expectations, and situational or structural influences that may either facilitate or discourage misconduct. It also incorporates rationalization processes, whereby students justify or reject dishonest behavior based on norms, fairness perceptions, and peer influence.

Finally, the study identifies the key actions students believe would be most effective in addressing AD. This question moves beyond diagnosis toward solution-oriented insight, capturing student-informed perspectives on potential policy, pedagogical, and technological interventions that may strengthen academic integrity within AE.

## RESEARCH METHOD

Participants in this study consisted of AS enrolled at colleges and universities in the United States. Data were collected using an online survey instrument developed and administered through Qualtrics. The survey was pilot tested with experienced AS to enhance clarity, improve wording, and ensure the face validity of the instrument prior to full deployment. Participants were recruited through email distribution and professional networking platforms, yielding 85 usable responses. Only respondents who provided informed consent and completed the full survey were included in the final sample, with completion time averaging approximately 10 minutes.

Consistent with prior research, the survey was designed to capture AS’ perceptions of AD through the lens of the FT framework. The analysis incorporates several demographic and contextual independent variables, including gender, academic standing (years in college), enrollment status (domestic or international), study load (full-time or part-time), GPA, and institutional characteristics, specifically whether the institution is public or private, as well as the nature of its business program. These variables were included to account for potential heterogeneity in student perceptions across academic and institutional contexts.

Following established empirical approaches (Baily et al., 2008; Boyle et al., 2016), the study employs the following regression specification to evaluate each survey response on the interrelationships among gender, private or public institutions, years of study, and GPAs.

To assess the robustness of the findings, nonresponse bias was examined in line with prior studies (e.g., Blanthorne et al., 2007). This was conducted by comparing mean responses between early and late respondents across all items reported in Tables 2, 3, and 4. The absence of statistically significant differences between these groups provides reasonable assurance that nonresponse bias is unlikely to materially affect the results, thereby strengthening confidence in the representativeness of the sample. Consistent with Hair et al. (1992), an exploratory factor analysis (EFA) was conducted to assess the underlying structure of the FT framework. The analysis employed principal components extraction with Varimax rotation to enhance interpretability and to facilitate clearer separation of constructs. In line with established methodological conventions, factor loadings of 0.40 or greater were used as the threshold for retaining variables on a given factor, ensuring that only substantively meaningful relationships were interpreted.

The results indicate that the twenty-five observed variables load cleanly onto three distinct components, corresponding to the theoretical dimensions of the FT: pressure, opportunity, and rationalization. This pattern of factor loadings provides empirical support for the conceptual structure of the framework within the context of AS' perceptions of AD. The observed alignment between the extracted factors and the theorized dimensions suggests construct validity of the measurement model and reinforces the appropriateness of applying the FT to the academic integrity setting.

## RESULTS AND DISCUSSIONS

### Demographics

Table\_1 presents the demographic profile of the respondents, indicating a reasonably balanced and diverse sample across key academic and institutional characteristics. A total of 85 usable responses were obtained and included in the analysis. The sample consisted of 55.3% (47) female and 37.6% (32) male respondents, suggesting a modest female predominance consistent with enrollment patterns commonly observed in accounting programs.

**Table\_1: Characteristics of AS Respondents and Their Institutions**

Individual Characteristics	
Gender	47 55.3% Female 32 37.6% Male 79 92.9%
Year	48 48.2% Fourth 23 23.5% Third 11 12.9% Second 82 84.6%
Domestic	80 94.1% Domestic
Full-time or Part-time	77 90.6%
GPA	72 84.7% 3.0 and above
Private or Public Schools	44 51.5% Private 40 47.1% Public 84 98.8%
Business programs	35 41.2% Bachelors 22 25.9% Master's 27 31.8% Doctorate 84 98.9%
Note: The n's above range from 77 to 85	

In terms of academic standing, the majority of respondents were in their fourth year of study, accounting for 48.2% (48) of the sample, followed by third-year students at 23.5% (23) and second-year students at 12.9% (11). This distribution indicates a sample weighted toward more advanced students, who may have greater exposure to assessment environments and institutional integrity policies. The sample was also predominantly domestic, with 94.1% (80) of respondents identifying as domestic students, and largely full-time, with 90.6% (77) enrolled on a full-time basis.

This concentration enhances interpretability within the U.S. higher education context but may limit generalizability to international or part-time student populations. Academic performance was generally strong, with 84.7% (72) of respondents reporting a GPA of 3.0 or higher, suggesting that the sample is skewed toward higher-achieving students who may differ in their perceptions of academic misconduct compared to lower-performing peers.



Institutional representation was relatively balanced, with 51.8% (44) of respondents enrolled at private institutions and 47.1% (40) at public institutions, supporting comparability across institutional types. Finally, participants were distributed across different levels of business education, including 41.2% (35) in bachelor’s programs, 25.9% (22) in master’s programs, and 31.8% (27) in doctoral programs, indicating exposure to varying degrees of academic rigor and professional socialization.

### AD Awareness by AS

The initial section of the survey examined the extent to which accounting faculty communicate academic integrity policies and the degree to which these policies are engaged with by students. Specifically, participants were asked to indicate how frequently accounting professors include AD policies in course syllabi, how often students read these policies, and how frequently instructors explicitly discuss the consequences of academic misconduct. Responses were measured on a 100-point scale, with anchors of 0 = never, 50 = half the time, and 100 = always.

**Table\_2: Perception of Accounting Student AD**

Questions	Response	Regression Insights (Variable and Coefficient, $p < 0.05$ Two-Tailed)
How often do your Accounting Professors include your institution's policy governing AD on your course syllabus?	93.5%	None
Have you read your institution's AD policy?	82.6%	Female +.187
How often do your Accounting Professors discuss the consequences of AD?	68.4%	None
Please indicate your perception of the percentage of AS who engage in AD at your institution (0 = 0%, 50 = 50%, 100 = 100 %).	35.14%	None
Please indicate your perception of the percentage of <b>students outside accounting major</b> who engage in AD at your institution (0 = 0%, 50 = 50%, 100 = 100 %).	45.49%	None
Please indicate the degree to which you believe that the AS at your institution are monitored to prevent AD (0 represents not at all monitored, 50 represents moderately monitored, and 100 represents closely monitored).	71.4 (22.95)	None
Please indicate the degree to which you believe that your institution effectively enforces AD policy (0 represents not at all enforced, 50 represents moderately enforced, and 100 represents effectively enforced).	74.40 (24.54)	None
Please indicate by sliding the bar below, the degree to which you believe that the AS at your institution who are caught in the act of AD are reported by the professor to the dean or other academic official (0 represents none are reported, 50 represents about half are reported, and 100 represents all are reported).	63.85 (32.20)	None
Please indicate the degree to which you believe that the <b>AS</b> at your institution are punished for AD (0 represents not at all punished, 50 represents moderately punished, and 100 represents severely punished).	64.20 (31.02)	None

In Table\_2, respondents indicated a very high level of policy inclusion in syllabi, with a mean score of 93.5, suggesting that formal communication of AD policies is nearly universal in accounting courses. In contrast, the mean score for faculty discussion of the consequences of AD was substantially lower at 68.4, yielding a gap of 25.1 points between policy inclusion and substantive discussion. This discrepancy suggests that while policies are routinely documented, they are far less frequently reinforced through active pedagogical engagement. Students



reported a mean score of 82.6 for reading these policies, indicating relatively high student awareness but not necessarily equivalence in depth of understanding or engagement with enforcement implications.

The regression analysis indicates that only one demographic variable is statistically significant at the 5% level: gender. Female participants were significantly more likely than male participants to report reading institutional AD policies, with a positive coefficient of 0.187. This finding is consistent with prior research suggesting gender-based differences in ethical sensitivity and compliance-related behaviors (Almer & Single, 2007; Boyle et al., 2016). The result further implies that female students may demonstrate greater attentiveness to formal academic regulations, which may have implications for understanding heterogeneity in ethical perceptions and behavioral responses within AE contexts.

### Perception of Current Levels of AD

The initial section of the survey examined students' perceptions of the current level of AD within accounting programs. Participants were asked to assess the extent to which they believe AD among AS constitutes a problem at their institution. Responses were measured on a 100-point scale, with anchors of 0 = not a problem, 50 = moderate problem, and 100 = critical problem.

As reported in Table 2, the mean response of 35.14 indicates that AS generally perceive AD as less than, or at most, a moderate problem. This suggests that, from the student perspective, misconduct is not viewed as a pervasive or critical issue within accounting courses. In contrast, the mean score for perceived AD among non-AS was higher at 45.49, indicating a modest increase in perceived severity outside the accounting major. This differential perception may reflect disciplinary differences in assessment structures, peer behavior, or exposure to accounting-specific integrity policies.

The regression analysis does not identify any statistically significant independent variables at the 5% level. This lack of significance suggests that perceptions of the overall prevalence of AD are relatively consistent across demographic and institutional subgroups, including gender, academic standing, GPA, and institutional type. Consequently, perceptions of the problem appear to be broadly shared among AS, rather than being driven by specific individual or contextual characteristics.

### Perception of the degree of frequency of AD

Table 3 Perception of the Degree of Frequency

Type	Mean (SD)	Regression Insights (Variable and Coefficient, p < 0.05 Two-Tailed)
Copying homework/assignments (3)	4.19 (2.07)	None
Cheating on quizzes (1)	3.38 (2.03)	None
Cheating on exams (2)	2.51 (1.59)	Public -1.62
Copying papers/plagiarism (4)	2.29 (1.65)	Female .883

The survey further examined students' perceptions of the frequency of different forms of AD among AS, including copying homework or assignments, cheating on quizzes, cheating on examinations, and copying papers or engaging in plagiarism. Responses were measured using a 7-point Likert scale, where 1 = low frequency, 4 = moderate frequency, and 7 = high frequency.



Regression analysis incorporating gender, institutional type (private/public), academic year (first–third versus fourth year/graduate), and GPA indicates variation in perceived frequency across different forms of misconduct. Copying homework or assignments was perceived as the most frequent behavior, with a mean of 4.19 (SD = 2.07), suggesting that students view this form of misconduct as occurring at approximately a moderate level. Cheating on quizzes was reported with a mean of 3.38 (SD = 2.03), indicating a lower but still notable perceived frequency. In contrast, cheating on examinations was perceived as less frequent, with a mean of 2.51 (SD = 1.59), while copying papers or plagiarism received the lowest mean score of 2.29 (SD = 1.65), suggesting that students view written assignment misconduct as comparatively less common.

The regression results identify two statistically significant relationships at the 5% level. First, cheating on examinations is significantly less frequent in public institutions, as indicated by a negative coefficient of  $-1.62$ . This finding suggests that institutional type may play a role in shaping perceived examination integrity, potentially reflecting differences in monitoring practices, assessment design, or enforcement intensity. Second, plagiarism is reported as more frequent among female participants, with a positive coefficient of  $0.883$ . This result aligns with prior research indicating that demographic factors may influence perceptions and reporting of certain types of academic misconduct, although the underlying mechanisms warrant further investigation.

Overall, the findings suggest that students differentiate meaningfully between types of AD, with lower perceived frequency associated with more formalized assessment contexts such as examinations and written assignments, and higher perceived frequency associated with lower-stakes or more informal academic tasks such as homework completion.

### **Monitoring and Enforcement of AD**

The survey further examined students' perceptions of the extent to which their institutions monitor and enforce AD policies. Participants were asked to rate both monitoring and enforcement on a 100-point scale, where 0 = not at all monitored or enforced, 50 = moderately monitored or enforced, and 100 = closely monitored or enforced.

As reported in Table\_2, respondents indicated a mean score of 71.4 (SD = 22.95) for monitoring and 74.4 (SD = 24.54) for enforcement. These results suggest that students generally perceive institutional oversight mechanisms to be at a moderate-to-relatively high level, with enforcement viewed as slightly stronger than monitoring. The dispersion in responses, as reflected in the relatively large standard deviations, indicates meaningful variation in how students experience or interpret institutional integrity controls across courses or instructors.

The regression analysis did not identify any statistically significant predictors at the 5% level. This suggests that perceptions of monitoring and enforcement intensity are broadly consistent across demographic and institutional characteristics, including gender, academic year, GPA, and institutional type. From a FT perspective, the absence of significant variation implies that perceptions of institutional control mechanisms are relatively uniform among respondents, rather than being shaped by identifiable subgroup differences.

### **Reporting of AD**

The survey also asked AS to evaluate the extent to which professors report cases of AD to institutional authorities when students are caught engaging in such behavior. Responses were measured on a 100-point scale, where 0 = none reported, 50 = half reported, and 100 = all reported. As shown in Table\_2, respondents reported a mean score of 63.85 (SD = 32.20),

suggesting that faculty reporting behavior is perceived to occur at a slightly above moderate level. This finding implies that, while reporting is not perceived as universal, students generally believe that a majority of detected cases are escalated through formal institutional channels. However, the relatively large standard deviation also indicates substantial heterogeneity in perceived reporting practices, suggesting that enforcement consistency may vary across instructors or course contexts.

This result is broadly consistent with prior research documenting faculty reluctance to fully engage institutional reporting systems. For example, McCabe (1993) found that approximately 25% of faculty expressed dissatisfaction with university adjudication procedures and preferred to resolve incidents directly with students rather than report them formally. Such practices may contribute to variability in reporting behaviors and, in turn, shape student perceptions of enforcement credibility within academic integrity systems. The regression analysis does not identify any statistically significant independent variables at the 5% level. This indicates that perceptions of faculty reporting behavior are relatively stable across demographic and institutional characteristics, including gender, academic standing, GPA, and institution type. From an enforcement perspective, this uniformity suggests that students' views of reporting practices are broadly shared rather than segmented by subgroup experience, reinforcing the notion that perceptions of reporting intensity are shaped more by institutional culture than by individual student characteristics.

### Punishment

The survey also asked students to evaluate the severity of sanctions imposed on AS for engaging in AD. Responses were measured on a 100-point scale, where 0 = not at all punished, 50 = moderately punished, and 100 = severely punished.

As reported in Table\_2, respondents indicated a mean score of 64.2 (SD = 31.02), suggesting that punishments for AD are perceived to be moderately to moderately-high in severity. While this indicates that sanctions are not viewed as negligible, the relatively wide standard deviation points to substantial variation in student perceptions, implying that enforcement outcomes may differ across courses, instructors, or institutional contexts. The regression analysis did not identify any statistically significant independent variables at the 5% level. This finding suggests that perceptions of punishment severity are broadly consistent across demographic and institutional characteristics, including gender, academic standing, GPA, and institution type. From an academic integrity perspective, this uniformity implies that perceived sanction severity is not systematically shaped by identifiable subgroup differences, but rather reflects a more generalized perception of institutional disciplinary practices.

### Variables Associated with Student Cheating

The survey assessed AS' perceptions of factors associated with all three components of the FT that may motivate AD, using a 7-point Likert scale.

**Table\_4: FT Variable Generating Accounting Student AD**

Factor	Mean (SD)	Regression Insights (Variable and Coefficient, $p < 0.05$ Two-Tailed)
Student's perceived pressure to obtain high grades (1)	5.68 (1.65)	None
Student's perceived pressure to pass the course (2)	5.62 (1.61)	None
Student's perceived need to succeed at all cost (5)	5.31	None



	(1.80)	
Financial costs of repeating the course (22)	4.91 (1.98)	None
Financial costs of losing scholarships (21)	4.80 (2.00)	None
Technology enables cheating (10)	4.63 (2.05)	None
Students are over committed with jobs and don't have time to do school-work (19)	4.43 (1.97)	Public .887 (marginal p = .055)
A student views the benefits of AD as out-weighting the costs (consequences) of getting caught (13)	4.06 (1.76)	None
Ineffectiveness of monitoring and control of cheating in the classroom by faculty (6)	3.99 (1.90)	None
Student uses internet-based websites to complete exams, quizzes, and assignments (e.g. BoostMyGrades.com) (24)	3.94 (1.97)	None
The climate created by the student's peers (fellow students) is tolerant of AD (4)	3.90 (1.77)	None
Cultural acceptance of cheating in high school (20)	3.85 (1.84)	None
A student's personal ethics (intuition) indicates AD is acceptable (3)	3.51 (1.82)	None
Student invests in online internet-based essay writing websites (e.g. Bestessays.com) (23)	3.51 (2.00)	None
Ineffectiveness of enforcement to address cheating in the classroom by faculty (14)	3.48 (1.78)	None
Student perceived faculty avoid pursuing cases of AD because of concerns with student evaluations (7)	3.40 (1.94)	None
Student invests in online websites to maliciously take their classes (e.g. TakeYourClass.com) (25)	3.33 (2.06)	None
Ineffectiveness of enforcement to address cheating by the administration (e.g. chairs, deans) is tolerant of AD (15)	3.26 (1.81)	None
The process to enforce penalties for AD is not supportive (9)	3.23 (1.88)	None
Cultural acceptance of cheating in society, family upbringing (18)	3.23 (1.78)	Public -.818
Presence of international students, and special pressures to perform academically (16)	3.20 (2.00)	None
Students do not understand what constitutes cheating (17)	3.20 (1.91)	None
The climate created by the faculty is tolerant of AD (11)	3.17 (2.02)	None
Student perceived AD is tolerated by the administration (8)	3.11 (1.96)	None
The climate created by the administration (e.g. chairs, deans) is tolerant of AD. (12)	2.98 (1.93)	None

As shown in Table\_4, eight of the twenty-five measured variables exceeded the scale midpoint of 4, indicating that students generally perceive only a limited subset of potential factors as strong drivers of academic misconduct. These higher-rated factors were distributed across the FT dimensions, including three pressure-related items, four rationalization-related items, and one opportunity-related item.

Among the pressure-related factors, the strongest motivations identified were the desire to obtain high grades ( $M = 5.68$ ), the need to pass the course ( $M = 5.62$ ), and the perception of needing to succeed at all costs ( $M = 5.31$ ). Collectively, these results underscore the centrality of performance-related pressure as a dominant driver of unethical academic behavior. Within



the opportunity dimension, the most salient factor was the perception that technology facilitates cheating ( $M = 4.63$ ), highlighting the role of digital tools in expanding perceived avenues for misconduct. Rationalization-related factors were also prominent. The highest-rated items included the financial cost associated with repeating a course ( $M = 4.91$ ), the potential loss of scholarships ( $M = 4.80$ ), and job-related overcommitment, along with the belief that the benefits of AD may outweigh its consequences. These findings suggest that students are more likely to justify dishonest behavior when academic failure is associated with tangible financial or opportunity costs, reinforcing the rationalization component of the FT.

The regression analysis identifies one statistically significant relationship at the 5% level. Specifically, students at public institutions who report being overcommitted with work responsibilities and lacking sufficient time for schoolwork are more likely to perceive this factor as motivating AD, with a positive coefficient of 0.887. This result highlights the interaction between external employment pressures and institutional context, suggesting that time scarcity may be a more salient driver of rationalization in certain educational environments.

### Top three AD Variables identified by AS

AS identified three primary factors contributing to AD: the perceived need to succeed at all costs (18%), the enabling role of technology in facilitating cheating (16%), and pressure to obtain high grades (15%). These results suggest that both performance-oriented pressures and structural or technological conditions are central in shaping students' perceptions of why academic misconduct occurs. In particular, the prominence of technology as a facilitating factor highlights how evolving digital tools may be reshaping the opportunity dimension of the FT by lowering the perceived cost and increasing the accessibility of dishonest behavior. This interpretation is reinforced by student commentary, with one respondent noting, "I think technology is the biggest factor," underscoring the salience of digital environments in contemporary academic settings.

**Table\_6: Key Actions to Reduce Accounting Student Academic Dishonestly: Open-ended responses**

Action	Frequency	%	Select Quo
Communicate AD policy with students through the semester, with reminders attached to exams.	6	9.0%	"State the significance of cheating in the course, and clearly state the repercussions."
Effective monitoring of students for AD, especially during exams and quizzes. Be more vigilant, by walking around the classroom during exams, use of lockdown browser and webcams.	17	25.4%	"Monitor tests and use lock down browsers."
Change exams and assignments; use multiple versions of exams or use open ended questions and instructors create original versions of their own questions.	13	19.4%	"Design homework that is not able to be found on Google, will help the students to learn the material better, therefore not have to cheat in order to understand and get the correct answer."
Establish and state clear AD rules and policies, for example no electronic devices in class during exams, mandatory for all exams in person.	8	11.9%	"Professors addressing the realism of it would help."
Design course curriculum with more practical hands-on application rather than memorization, overload	18	26.9%	"Lower the importance of grades and focus more on the actual teaching of material would go a long way to curve"



			cheating.”
TOTAL	62		
<p>Note: AS respondents totaled 67 for this survey question.          Note: Individual AS survey participants often reported more than one action.          Note: Actions identified by fewer than 5 AS were not included.          Note: Additionally, one AS indicated do not fail the student for the course after the first occurrence of cheating nor expel or dismiss the student instead a warning consequence should be administered.</p>			

As shown in Table\_6, these findings are consistent with prior research by Boyle et al. (2016), which similarly emphasizes the combined influence of performance pressure and perceived opportunity in driving AD among business students.

### Additional Factors Associated with AD

The survey included an open-ended question that allowed respondents to identify additional factors they believe motivate AD. As shown in Table\_5, students frequently cited fear of failure as a central driver, suggesting that heightened academic anxiety and perceived academic risk may lead some individuals to rationalize dishonest behavior as a coping mechanism. Procrastination and weak study habits were also commonly reported, indicating that self-regulation deficiencies may contribute to last-minute academic pressures that increase susceptibility to misconduct. In addition, students highlighted structural and institutional pressures, including the expectation to complete degree programs within four years and the burden of excessive course workloads, both of which may intensify time constraints and perceived performance pressure.

**Table\_5: Top Three FT Factors Contributing to Accounting Student AD: Open-ended responses**

Factor	Frequency	%	Select Quote
1) Student's perceived need to succeed at all cost (5)	20	18	“I will start with cheating is wrong. Period.”
2) Technology enables cheating (10)	18	16	“I think technology is the biggest factor.”
3) Student's perceived pressure to obtain high grades	17	15	“College students understand the purposelessness of cheating and the higher consequences.”

Several respondents further pointed to relational and pedagogical factors, describing professors as unsupportive or disengaged, with some noting discouraging classroom environments and heavy assignment demands. These perceptions suggest that instructor–student interactions may influence students’ willingness to seek legitimate academic support, thereby indirectly affecting the likelihood of dishonest behavior.

Students also identified psychological and contextual stressors, including anxiety and mental health challenges, as well as difficult course content and perceptions of unfair grading practices. Additionally, fast-paced instructional delivery and an institutional emphasis on grades rather than learning were cited as contributing factors, reinforcing the view that systemic academic culture may shape students’ ethical decision-making.

Collectively, these responses extend the FT framework by highlighting how pressure, opportunity, and rationalization may be reinforced not only by individual characteristics but also by instructional design, institutional expectations, and broader academic culture.

### Key Actions to Address AD

AS were asked open-ended questions regarding actions that could help address AD. A total of 62 students provided responses, as reported in Table\_6, with some participants offering



multiple suggestions. Responses mentioned by fewer than five students were excluded to focus on the most salient themes. One student emphasized a more lenient first-offense approach, suggesting that first-time violations should result in a warning rather than severe penalties such as course failure or dismissal, highlighting a preference for proportionate and developmental disciplinary responses.

The most frequently proposed intervention was the redesign of courses to emphasize practical, hands-on learning rather than heavy reliance on memorization-based assessment, accounting for 26.9% of responses. This suggestion reflects a broader student perception that assessment design plays a critical role in shaping incentives and opportunities for cheating, particularly when remote learning can be more easily substituted or replicated.

The second most common recommendation was increased vigilance during examinations, including stronger instructor monitoring, the use of lockdown browsers, and webcam-based proctoring systems (24.5%). This response underscores the perceived importance of surveillance-based controls in reducing opportunities for academic misconduct, aligning closely with the opportunity dimension of the FT.

A further 19.4% of responses recommended revising assessments by incorporating multiple exam versions, open-ended questions, and instructor-developed materials that are less susceptible to external assistance. These suggestions reflect a preference for assessment designs that reduce predictability and limit the effectiveness of unauthorized collaboration or external resources.

Additional recommendations included clearer communication of academic integrity policies and stricter enforcement measures such as banning electronic devices during examinations (11.9%). These responses highlight the importance of explicit expectations and environmental controls in reinforcing integrity norms. Finally, 9.9% of students emphasized the need for continuous communication about academic integrity throughout the semester, including regular reminders and policy reinforcement embedded within course assessments.

Illustrative student comments reinforce these themes. One student stated, “Monitor tests and use lock-down browsers,” while another noted, “Design homework that is not found on Google, will help the students learn the material better, therefore not have to cheat to understand and get the correct answer.” A further respondent emphasized the importance of clarity and deterrence, stating, “State the significance of cheating in the course, and clearly state the repercussions.” Collectively, these responses suggest that students view both assessment design and enforcement mechanisms as central to reducing AD.

## CONCLUSIONS AND IMPLICATIONS

This study examined AS’ perceptions of AD in higher education, responding to ongoing concerns that unethical behavior in academic settings may signal or even reinforce unethical conduct in subsequent professional practice. Given the centrality of trust, objectivity, and integrity to the accounting profession, AD represents more than a pedagogical issue; it constitutes a potential early indicator of weakened ethical standards that may carry forward into professional decision-making. While prior literature has suggested a relationship between academic misconduct and later unethical workplace behavior, relatively limited research has explored how AS themselves interpret the causes, prevalence, and institutional responses to such behavior. By employing Cressey’s FT as an analytical lens, this study contributes to the literature by systematically examining how perceived pressures, opportunities, and rationalizations jointly shape students’ understanding of AD within AE.



The findings indicate that students perceive AD as a moderate problem within their institutions, a result consistent with prior empirical evidence (Boyle et al., 2016). This perception is particularly noteworthy in light of broader literature documenting substantial levels of academic misconduct, suggesting that normalization effects may influence how students evaluate the severity of the issue within their immediate academic environments. Monitoring and enforcement mechanisms were generally viewed as present but not rigorously or uniformly implemented, while reporting practices appeared inconsistent across faculty. Similarly, sanctions for AD were perceived as moderately severe, raising important questions about whether existing deterrence structures are sufficiently strong or consistently applied to meaningfully influence student behavior. From a FT perspective, these perceptions are particularly relevant to the “opportunity” dimension, as inconsistencies in monitoring, reporting, and punishment may inadvertently increase perceived opportunities for misconduct.

Students identified performance-related pressures as the most significant drivers of AD, particularly the need to obtain high grades, pass courses, and succeed at all costs. These findings reinforce the salience of outcome-based academic environments in shaping unethical decision-making. In addition, students emphasized structural and pedagogical factors that create opportunities for misconduct, including course design features and assessment formats that may inadvertently facilitate cheating. Importantly, respondents also provided constructive recommendations for mitigating AD, including the incorporation of more applied, hands-on learning experiences, enhanced monitoring during examinations, and the redesign of assessments to reduce opportunities for unauthorized collaboration or information access. These suggestions highlight the role of instructional design as a key lever for influencing both perceived opportunity and behavioral incentives.

The implications of these findings are significant. Unaddressed AD undermines institutional credibility, diminishes the signaling value of academic credentials, and raises broader societal concerns when graduates enter the workforce without the competencies their qualifications imply. In the context of AE, such behavior is particularly problematic, as it directly conflicts with the profession’s foundational emphasis on ethical conduct and public trust. This study underscores the importance of incorporating student perspectives into institutional strategies aimed at strengthening academic integrity. By understanding how students interpret the causes and consequences of dishonest behavior, educators and administrators can more effectively align course design, assessment practices, and policy enforcement with integrity objectives. Such alignment enhances the validity of academic evaluations and supports the development of a culture of honesty and accountability. Consistent with prior research, these findings reinforce the need for collaborative engagement between educators and the accounting profession to sustain ethical standards and better prepare future professionals.

This study is not without limitations. Its reliance on the FT framework may constrain the interpretation of AD to three primary dimensions, potentially overlooking additional contextual or behavioral influences. Furthermore, the use of self-reported online survey data introduces potential limitations related to response bias, inattentive completion, and nonresponse effects, which may affect generalizability. Although the relatively low response rate warrants caution in interpreting representativeness, measures such as respondent anonymity and careful instrument design help mitigate some of these concerns and support the credibility of the findings. Future research may build on this study by incorporating longitudinal designs, multi-institutional samples, or mixed-method approaches to further deepen understanding of AD in AE.



## References

- 1) AICPA. (2009). *The Guide to Investigating Business Fraud*. AICPA, New York, NY.
- 2) Almer, E. D., & Single, L. E., (2007). Shedding light on the AICPA work/life and women's initiatives research: What does it mean to educators and students? *Issues in AE* 22 (1): 67-77.
- 3) Ameen, E.C., Guffey, D.M. & McMillan, J.J. Gender differences in determining the ethical sensitivity of future AP. *J Bus Ethics* 15, 591–597 (1996). <https://doi.org/10.1007/BF00381934>
- 4) American Institute of Certified Public Accountants (AICPA). (2002). *Statement on Auditing Standards No. 99: Consideration of Fraud in a Financial Statement Audit*. AICPA, New York, NY.
- 5) Bailey, C., Hermanson, D.R., & Louwers, T.J., (2008). An examination of peer review process in accounting journals. *Journal of AE* 26(2):55-57.
- 6) Barnhardt, B., (2016). The Epidemic" of Cheating Depends on Its Definition: A Critique of Inferring the Moral Quality of Cheating in Any Form. *Ethics and Behavior* 26 (4): 330–343. [doi:10.1080/10508422.2015.1026595](https://doi.org/10.1080/10508422.2015.1026595).
- 7) Bierstaker, J., Brink, W.D., Khatoon S., & Thorne, L., (2024). The prevention of contract cheating in an online environment. *Journal of Business Ethics* 195(2):425-447.
- 8) Blanthorne, C., Kovar, S.E., & Fisher, D.G., (2007). Accounting Educators' Opinions about Ethics in the Curriculum: An Extensive View. *Issues In AE*, 22(3), 355-390.
- 9) Bowers, W. J., (1964). *Student dishonesty and its control in college*. New York: Bureau of Applied Social Research, Columbia University.
- 10) Boyle, D., Boyle, J.F., & Carpenter B.W., (2016). Accounting Student AD: What Accounting Faculty and Administrators Believe. *The Accounting Educators' Journal, Special Edition*.
- 11) Bretag, T., (2024). Introduction to *A Research Agenda for Academic Integrity*: emerging issues in academic integrity research.
- 12) Bretag, T., Harper, R., Burton, M., Ellis, C., Newton, P., Rozenberg, P., ... van Haeringen, K. (2019). Contract cheating: a survey of Australian university students. *Studies in Higher Education*, 44(11), 1837–1856. <https://doi.org/10.1080/03075079.2018.1462788>
- 13) Burke, J. A., Polimeni, R. S., & Slavin, N. S., (2007). AD: A Crisis on Campus. *CPA Journal*, 58- 65.
- 14) Burrus, R, McGoldrick, K, & Schuhmann, P., (2007), Self-Reports of Student Cheating: Does a Definition of Cheating Matter? *Journal of Economic Education* 38(1):3-17.
- 15) Caldwell, C., (2010). A Ten-Step Model for Academic Integrity: A Positive Approach for Business Schools. *Journal of Business Ethics*, Vol. 92, No. 1, pp. 1-13.
- 16) Cizek, G.J., (1999). *Cheating on Tests, How to do it, Detect it and Prevent it*. Lawrence Erlbaum Associates Publishers.
- 17) Cizek, G.J., & Wollack, J. A., (2017). *Handbook of Quantitative Methods for Detecting Cheating on Tests*. Routledge Taylor and Francis Group, New York and London
- 18) Davis, S. F., Grover, C. A., Becker, A. H., & McGregor, L. N. (1992). AD: Prevalence, determinants, techniques, and punishments. *Teaching of Psychology*, 19(1), 16–20.
- 19) Dawson (2021). *Defending Assessment Security in a Digital World Preventing E-Cheating and Supporting Academic Integrity in Higher Education*. Routledge Taylor and Francis Group, New York and London.
- 20) Dawson, P., Bearman, M., Dollinger, M., & Boud, D., (2024). *Validity matters more than cheating*. Routledge Taylor and Francis Group, New York and London.
- 21) Drye, S. L., Lomo-David, E., & Snyder, L. G. (2018). Normal deviance: An analysis of university policies and student perceptions of AD. *Southern Journal of Business and Ethics*, 10(6), 71–84.
- 22) Erwin (1991) *Assessing Student Learning and Development: A Guide to the Principles, Goals, and Methods of Determining College Outcomes*. Jossey-Bass Inc., Publishers, P.O. Box 44305, San Francisco, CA 94144-4305 (\$26.95).



- 23) Flanigan, J., (2002). Others Bolder than President about Reforms', Los Angeles Times (July 10).
- 24) Gallant, T. B., & Drinan, P. (2006). Organizational Theory and Student Cheating: Explanation, Responses, and Strategies. *The Journal of Higher Education*, 77(5), 839–860. <https://doi.org/10.1080/00221546.2006.11778946>.
- 25) Graham, M. A., Monday, J., O'Brien, K., & Steffen, S. (1994). Cheating at colleges: An examination of student and faculty attitudes and behaviors. *J. Coll. S Dev.* 35: 255-260.
- 26) Greene & Saxe, (1992) Everybody (Else) Does It: Academic Cheating. Paper presented at the Annual Meeting of the Eastern Psychological Association (Boston, MA, April 3-5, 1992).
- 27) Hair, J.F., Anderson, R.E., Tatham, R.L., & Black, W.C., (1992). *Multivariate Data Analysis*. New York, NY: Macmillan Publishing Company.
- 28) Institute of Internal Auditors (IIA), AICPA, & ACFE, (2008). *Managing the Business Risk of Fraud: A Practical Guide*. The IIA, Altamonte Springs, FL.
- 29) International Federation of Accountants (IFAC), (2010). *International Standard on Auditing No. 240: The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements*. IFAC, New York, NY.
- 30) Kerkvliet & Sigmund (1999). Can we control cheating in the classroom? *The Journal of Economic Education*.
- 31) Kibler, W.C. (1993). AD: A student developmental dilemma. *NAPSA Journal*, 30, 252-267.
- 32) Kismore, J.L., Stone, T.H., & Jawahar, I. M., (2007). Academic Integrity: The Relationship between Individual and Situational Factors on Misconduct Contemplations. *Journal of Business Ethics*, Vol. 75, No. 4, pp. 381-394.
- 33) Lambert, E. G., Hogan, N. L., & Barton, S. M., (2003). Collegiate AD revisited: What have they done, how often have they done it, who does it, and why did they do it. *Electronic Journal of Sociology*, 7, 1-27.
- 34) Lupton, R. A., Chapman, K. J., & Weiss, J. E. (2000). A cross-national exploration of business students' attitudes, perceptions, and tendencies toward AD. *Journal of Education for Business*, 75, 231-235.
- 35) Makridis, O., & Englander, F., 2021. Normative revisionism about Student Cheating. *Journal of Academic Ethics* 19 (1): 1–23. doi:10.1007/s10805-020-09384-z.
- 36) Malgwi, C., & Rokovski, C., (2009), Combating Academic Fraud: Are Students Reticent about Uncovering the Covert? *Journal of Academic Ethics* 7(3):207-221.
- 37) Marshall, L., & Varnon, A.W., (2017), Attack on AD: What “Lies” Ahead? *Journal of Academic Administration in Higher Education* v13 n2 p31-40.
- 38) McCabe, D. L. (1997). Classroom cheating among natural science and engineering majors. *Science and Engineering Ethics*, 3, 433-445.
- 39) McCabe, D. L. (2005). It Takes a Village: AD. *Liberal Education*, 26 - 31.
- 40) McCabe, D.L., Butterfield, K.D., & Trevino, L.K., (2006). AD in graduate business programs: Prevalence, causes, and proposed action. *Academy of Management Learning and Education* 5(3), 294-305.
- 41) McCabe, D.L., Feghali, T., & Abdallah, H. (2008). AD in Middle East: Individual and Contextual Factors. *Research in Higher Education* 49(5):451-467.
- 42) McCabe, D. L., & Trevino, L. K., (1993). AD: Honor Codes and Other Contextual Influences. *Journal of Higher Education*, 522-538.
- 43) McCabe, D. & Trevino L., (1996). What we know about cheating in college, *Change*, January/February, 29-33.
- 44) McCabe, D. L., & Trevino, L. K. (2002). Honesty and Honor Codes. Working Paper. Rutgers, NJ.
- 45) McCabe, D. L., Trevino, L. K., & Butterfield, K. D. (2002). Honor Codes and Other Contextual Influences on Academic Integrity: A Replication and Extension to Modified Honor Code Settings. *Research in Higher Education*, 357-378.



- 46) Murphy, P. P., & Dacin, M., (2011). Psychological Pathways to Fraud: Understanding and Preventing Fraud in Organizations. *Journal of Business Ethics* 101(4), 601-618.
- 47) Nois, S., & Swift, C.O., (2001). An Examination of the Relationship Between AD and Workplace Dishonesty: A Multicampus Investigation. *Journal of Education for Business* v77 n2 (20011101): 69-77.
- 48) Nuss, E. M. (1984). Academic integrity: Comparing faculty and student attitudes. *prov. Coll. Univ. Teach.* 32: 140.
- 49) Pathways Commission. (2012). *Charting a National Strategy for the Next Generation of Accountants*. Available at: <http://commons.aaahq.org/posts/a3470e7ffa>
- 50) Public Company Accounting Oversight Board (PCAOB, 2007). *Observations on Auditors' Implementation of PCAOB Standards Relating to Auditors' Responsibilities with Respect to Fraud*. PCAOB Release No. 2007-001 (January 22). PCAOB, Washington, DC. [http://pcaobus.org/Inspections/Documents/2007\\_01\\_22\\_Release\\_2007\\_001.pdf](http://pcaobus.org/Inspections/Documents/2007_01_22_Release_2007_001.pdf).
- 51) Rakovski, C. C., & Levy, E. S. (2007). AD: Perceptions of business students. *College Student Journal* 41(2): 466.
- 52) Sayed & Lento (2016). Accounting Professors' Perception of AD: Motivations, Controls and the Impact of Technology. *The Accounting Educators' Journal* 65-87.
- 53) Sutherland, E. H. (1947). *Principles of Criminology* (4th ed.).
- 54) Whitley, B. E. (1998) Factors Associated with Cheating Among College Students: A Review., *Research in Higher Education*, vol. 39, pp. 235-274.
- 55) Wright, J. C., & Kelly, R. (1974). Cheating: Student/Faculty views and responsibilities. *Improv. Coll. Univ. Teach.* 22: 31-34.