

Research article

**Behavioral Beliefs about Acts of Academic Dishonesty: A study with Brazilian accounting students**Jonatas Dutra Sallaberry\* Professor, Department of Accounting Sciences, Federal University of Parana, Curitiba, Brazil.  
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[leonardo.flach@gmail.com](mailto:leonardo.flach@gmail.com)**Abstract**

This study seeks to identify, with the support of the Theory of Planned Behavior (TPB), individual behavioral beliefs that determine academic dishonesty behaviors. Qualitative research was conducted with Brazilian students and revealed their perceptions on academic dishonesty behaviors. According to the results, students perceive that fraud can lead to a better academic performance and less effort or time spent on academic tasks, but it can also result in punishment and embarrassment when it's perceived by faculty, as well as impair learning and concerns about their future professional performance. The research contributes to the construction of an instrument for collecting and measuring beliefs, which can be considered as a relevant contribution to the literature and to understanding fraudulent behaviors.

**Keywords:** academic fraud; dishonest behavior; students.**Creencias conductuales sobre actos de deshonestidad académica: un estudio con estudiantes brasileños de contabilidad****Resumen**

Este estudio buscó identificar, bajo el apoyo de la Teoría del Comportamiento Planificado, las creencias conductuales individuales que determinan las conductas de deshonestidad académica. Se realizó una investigación cualitativa, con estudiantes brasileños. Entre los resultados se observó que los estudiantes perciben que el fraude académico puede resultar mejor rendimiento académico, menor esfuerzo y tiempo a las tareas académicas. Sin embargo, también se dan cuenta de que puede resultar en punición y vergüenza cuando es percibido por la facultad, además de perjudicar el aprendizaje y el desempeño profesional futuro. La investigación contribuye en la construcción de un instrumento de recolección y medición de creencias, lo que puede ser considerado como un aporte relevante para literatura y comprensión de las conductas fraudulentas.

**Palabras clave:** fraude académico; comportamientos deshonestos; estudiantes.**Crenças comportamentais sobre atos de desonestidade acadêmica: um estudo com estudantes brasileiros de contabilidade****Resumo**

Este estudo buscou identificar, sob o apoio da teoria do comportamento planejado, as crenças comportamentais individuais que determinam os comportamentos de desonestidade acadêmica. Foi realizada uma pesquisa qualitativa com estudantes brasileiros. Dentre os resultados, observou-se que os estudantes percebem que a fraude acadêmica pode resultar em melhor desempenho acadêmico, menor esforço e tempo gasto em tarefas acadêmicas. Porém, também percebem que isso pode resultar em punições e sanção social quando for identificado pela faculdade, além de prejudicar o aprendizado e o desempenho profissional futuro. A pesquisa contribui para a construção de um instrumento de coleta e mensuração de crenças, que pode ser considerado uma contribuição relevante para a literatura e compreensão do comportamento fraudulento.

**Palavras-chave:** fraude acadêmica; comportamentos desonestos; alunos.

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## 1. Introduction

Within the academic context, academic dishonesty—which contemplates fraud as one of its modalities (Sousa et al., 2016)—is a major concern for individuals' education in diverse fields of knowledge (Maranhão et al., 2017), both nationally and internationally (Gama et al., 2013; Sohrabi et al., 2018). Fraud, in general, is characterized as an act of bad faith with the intention to lure someone (Michaelis, 2020), or as a harmful deed that causes malice (Priberam, 2020).

In higher education, fraudulent practices are synonymous: deceiving and falsifying information to circumvent mechanisms for evaluating individual and collective production (Fróes, & Silva, 2021). According to the literature, there are several types of fraudulent practices in the academic world, such as the electronic commerce of works, where monographs are sold and purchased; plagiarism, which involves copying ideas without giving proper credit to the author; collaboration in activities designed to be developed individually; taking credit or profit from work done by others; falsification of sentences and paragraphs by authors of books and/or articles; and cheating in tests, which can be committed with or without the permission of other colleagues (Fróes, & Silva, 2021).

Several studies have been conducted to discuss and understand more about fraudulent practices in higher education institutions (Sentleng & King, 2012; Lin, 2013; Maranhão et al., 2017). Sentleng and King (2012) verified the level of awareness of students who committed it and found that 41% of a total sample of 139 respondents believed that plagiarism is a very serious issue, but it is still commonly practiced. They also found that 71.9% of students admitted using the internet to compile their assignments. Lin (2013) identified three factors related to fraud: lack of severe punishment in the evaluation system, excessive pursuit of personal profits, and lack of scientific ethics. On the other hand, Maranhão et al. (2017) focused on a critical reflection on the real meanings of the persistence of fraud in higher education institutions: they highlighted that academic fraud indicates that something is wrong with the education provided by universities and that only pedagogical changes can transform the education path in a capitalist society.

In this regard, it is necessary to understand what leads people to dishonest behaviors, such as academic fraud. Identifying the context where it takes place is the first step in taking actions to curb these behaviors. Consequently, understanding what students think about displaying this type of behavior, whether themselves and/or others, can change this context (Sanchez & Innarelli, 2012). To deepen the understanding of that issue, this study proposes a better comprehension of students' behavioral beliefs related to academic dishonesty. Students who display dishonest behaviors diminish their education and knowledge, and by doing so, they can

even normalize it as an adequate behavior to continue practicing in their professional lives.

The Theory of Planned Behavior (TPB), which has been validated for different types of behavior, was developed to include attitude beliefs, normative beliefs, and control beliefs as determinants (Ajzen, 2020). However, TPB's operability in measuring the explanatory capacity or propensity to commit academic fraud, lacks a more detailed investigation of the subcategories of individualized beliefs. Therefore, this study seeks to answer the following question: what behavioral beliefs influence dishonest academic behaviors? Faced with this question, this research, based on the TPB, aims to identify individuals' behavioral beliefs that determine academic dishonest behaviors, such as fraud.

Knowing and understanding the determinants of fraudulent behaviors is crucial to prevent it. Moreover, this knowledge can improve the teaching-learning process in various higher education courses, especially in accounting. Since the latter is a training tangent to all business areas and involves managing other people's assets, this misbehavior can harm many people and companies. Hence, it is essential that these behaviors are known and fought.

Based on TPB (Ajzen, 2017), a detailed identification of behavioral beliefs contributes to the construction of a data collection instrument on behavioral perceptions of academic fraud, which has not yet been found in developing countries. The existence of internally validated collection instruments, according to the theory, presupposes the possibility of collecting, measuring, and predicting the behavior of groups of individuals.

By this means, this study aims to contribute to the discussion on students' commitment to their education, courses, and educational institution, as well as to their colleagues, especially, with themselves, since choosing academic dishonesty implies giving up on learning. Although academic dishonesty is understood as a minor form of deviant conduct, it remains a major concern for those responsible for the educational system. This behavior can compromise the evaluation process and negatively affect the entire pedagogical activity of teachers, especially by preventing an objective analysis of the effectiveness of their pedagogical practices (Fonseca, 2009).

## 2. Theoretical Review

### 2.1 Academic Dishonesty

Academic dishonesty is defined as a set of inappropriate and/or dishonest behaviors displayed by individuals and includes different types of fraudulent practices (Silva et al., 2022). Therefore, academic dishonesty can be influenced by several aspects related to behavior, and by variables that precede such an act.

Fraud applied to the academic context, one of the examples of academic dishonesty behavior, is commonly

known as cheating, fishing or queuing (Pimenta & Pimenta, 2016). More specifically, academic fraud could be copying answers in assessments, copying full or partial excerpts during writing (without proper referencing), trading academic papers (Maranhão et al., 2017) among other examples.

From a wider perspective of academic fraud, Sousa et al. (2016) list thirteen modalities: (i) cheating in active attitude; (ii) cheating in a passive attitude; (iii) plagiarism; (iv) data tampering or invention; (v) multiple submissions; (vi) deception and tampering; (vii) forge group membership; (viii) group work with segmented realization; (ix) dishonesty for unauthorized computer access; (x) concealment; (xi) lying and manipulation; (xii) double standards (case-by-case application of certain rules for one's own benefit); and (xiii) selfish use of academic material. Among these categories, it is possible to highlight four as the most common: deception and adulteration are the alteration of signatures and spellings in works; the forge of group participation or partial group work; the tampering or invention of research data and dissimulation, explained as the lack of notice when something benefits the student, for example, the submission by the teacher of a grade that is higher than the properly grade (Sousa et al., 2016).

There are many types of dishonest academic practices, and many reasons and/or factors that motivate students to undertake them or to get involved. For instance, the difficulty of certain subjects, intense competition for the best classifications, need for professional success, lack of time to prepare the subjects, cynicism, lack of self-organization, great sensitivity to criticism, and pressure from colleagues or adults, among others (Fonseca, 2009). In addition to the described items, Fonseca (2009) highlights that there are other factors referred to the family (attachment to parents, supervision), the school and/or university (school pedagogical orientation, relationship with teachers, school ethos), and the community level (work, cultural resources).

Due to this context, several efforts have been made to intervene and mitigate these situations in the academic environment. Examples include programs that focus on the distribution of students into small classes, on greater involvement of students in school activities during classes, on student participation in defining clear policies regarding academic dishonesty, on closer monitoring and surveillance by teachers and school/university authorities, or the use of more appropriate teaching and classroom management techniques, and awareness-raising actions (Fonseca, 2009). In addition to these examples, there are others related to exams/activities implementing alternatives to reduce dishonest practices (Fonseca, 2009), and seeking to understand the profile of students who are more prone to them to verify what are the beliefs (behavioral, normative, and control) that most affect this type of behavior.

## 2.2 Behavioral Beliefs

From the assumptions that beliefs are the cognitive bases of attitudes and behavioral intentions, Fishbein and Ajzen (1975) developed a model to predict human behavior (Behavioral Intentions Model), known as the Theory of Rational Action (TRA) (Santos & Almeida, 2018; Santos et al., 2018; Ajzen, 2020; Santos et al., 2021). After the completion of several studies on TRA, it evolved to TPB (Ajzen, 1991), also having behavioral, normative, and control beliefs as the focus of study. According to TRA and TPB, to predict the specific intentions to act (for example, buy or use a product, take action), precede the behaviors and are associated with the probability of showing them, rather than just knowing someone's attitudes and beliefs (Ajzen, 2020).

TRA indicates that the individual inclined to take a certain action may abstain if she/he decides so, indicating that keeping a behavioral pattern is due to a function of behavioral intentions. Intentions are determined by the attitude towards behavior and subjective norms, that is, the individual is able to assess the available information and, therefore, act as a rational being (Santos et al., 2018). The TPB was based on the inclusion of a third variable in the model proposed by the TRA, which is the perceived behavioral control, described as the individual's perception of their ability to perform a certain task (Ajzen, 2020). TPB proved to be able to provide a better understanding of the determinants of behavior and appears as a better capacity of the individual to design interventions at different social levels. Ajzen and Kruglanski (2019) cite the change in habits and/or beliefs related to health, traffic congestion and the fight against terrorism. Recent research has also applied the concept of TPB in relation to the influence of religious beliefs on entrepreneurial intention, the influence of using communication applications while driving, and segregate waste at home (Qu et al., 2020).

In summary, TPB—as well as other theories that predict human behavior—is focused on behavioral intention because it precedes real behavior. It has three variables and their respective beliefs (Ajzen, 2002; Santos et al., 2018; Ajzen, 2020), namely: (i) attitude, based on beliefs in likely consequences of a behavior (behavioral beliefs), (ii) subjective norms, based on beliefs in the normative expectations of others (normative beliefs), and (iii) perceived behavioral control, which is supported by beliefs about factors that can prevent or facilitate displaying a behavior (control beliefs). For Ajzen (2002), behavioral beliefs produce favorable or unfavorable attitude towards behavior; normative beliefs result in noticeable social pressure or subjective norms; and control beliefs can facilitate or prevent to display a behavior. Therefore, the more favorable the attitude and the subjective norms and the greater the perceived

control, the greater the personal intention to display the behavior (Ajzen, 2020).

Ajzen (2002) argues that to modify an individual's behavior, interventions can be targeted at one or more of its three determining variables. Consequently, new behavioral intentions can be produced and converted into real behavior, as long as individuals have real control over it (Ajzen, 2002). Thus, it is healthy to know which are the most salient beliefs in the individual's memory, so their strength and valence can be measured. Studies applying TRA and TPB have been conducted internationally and nationally to explain and predict the social behavior of individuals in society and within universities and/or higher education. As an example of general behaviors, there is the evaluation of beliefs and attitudes towards moderate consumption of alcoholic beverages (Murgraff et al., 2001) and the evaluation of consumers' intention to buy eco-friendly products (Kalafatis et al., 1999). As for the behavior of students, the intention of those graduating from accounting courses is to pursue a career in the accounting area (Santos & Almeida, 2018); factors that influence the behavioral intention of accounting students (Santos et al., 2018); effects of personality traits on the entrepreneurial intentions of graduate students from accounting courses (Santos et al., 2021); in addition to dishonest behavior and the intention to violate academic integrity (Cronan et al., 2018), and self-control combined with behavioral control perceived as predictors of plagiarism (Curtis et al., 2018).

### 3. Materials and Methods

The research adopted a qualitative approach, which is the most suitable for identifying and recognizing individual beliefs based on in-depth interviews and the categorization of Ajzen (2017), and according to the strategy of Winckler et al. (2022). The interviews refer to the data collection stage while the content analysis refers to the data analysis stage.

#### 3.1 Sample selection

This descriptive research, with a qualitative approach, was carried out by applying a questionnaire. The research population consisted of undergraduate students from the accounting course of two federal universities from Brazil located in Paraná and Santa Catarina, duly enrolled in 2020, and whose Latin culture is attributed a higher incidence of school misbehavior (Chang et al., 2021).

Students of accounting courses prove to be a relevant sample because their training is linked to the business environment, where commercial practices effectively take place and can be concealed. This is why there are many financial incentives for unethical or illegal practices, as is the case of money laundering crimes (Sá & Hoog, 2015). In addition to the exposure and risk

to criminal conduct, accounting activity is considered critical due to its responsibility to demonstrate the economic, financial, and patrimonial position of all public and private companies to society and the State, with emphasis on financial markets open to all citizens (Ramos et al., 2018).

To the detriment of the importance of accounting activity for society and its susceptibility to unethical practices, evidence from the literature demonstrates that students of accounting sciences in Brazil receive little training on unethical practices in academic banks (Lubas et al., 2021). Evidence from the accounting profession in Brazil reinforces concerns about the ethical behavior of accounting students, as after assuming professional functions, few report the existence of suspected illicit practices (Sallaberry & Flach, 2021).

For sample selection, students from the 5th and 6th semesters of the course were chosen; they know the culture of the environment but will still have time to perceive other relevant influences during the course. It was important to merge students from these two institutions because the ethics course in one institution is taught at the beginning of the curriculum and in the other it is at the end of academic training. We intend to reach students with different understandings of ethics in business, and naturally in academic behavior. For students at the university in Santa Catarina, data were collected through structured and presential questionnaires.

Twelve out of 35 students delivered the completed questionnaire, and from Paraná, 16 students answered the questionnaire until reaching the saturation of responses, when the answers of an individual do not add new dimensions. Thus, the sample consisted of 28 responses, the researchers considered it sufficient to obtain a diversity of beliefs in the environment of federal educational institutions and in courses in the business area, and not necessarily identify which are more or less recurrent.

#### 3.2 Research Instrument

The applied research instrument was elaborated from four variables previously established for analysis categories (attitude, subjective norms, controls, and definition) due to the perspectives established in the theoretical lens of the TPB (Ajzen & Kruglanski, 2019). The instrument sought to capture the characteristics of respondents for subjective sampling control and the elements of behavioral beliefs that determine academic dishonesty behaviors.

This data collection strategy allows obtaining data through broader narratives to illustrate the context of research objects. Such in-depth interviews with a semi-structured script allow exploring more options, alternatives, and perceptions based on personal representations of definitions, beliefs, perspectives and expectations (Jehn & Jonsen, 2010).

According to the Ajzen protocol (2017), three questions were established for each of the three explanatory variables (attitude, subjective norms, and controls) and the definitions of the behavior under analysis to control the bias of understanding the issue, necessary to validate the instrument. Before applying the research instrument, the protocol and the reference instrument were translated into the local language, with validation by back-translation procedure (Brislin, 1980) and analysis by two teaching experts, in addition to a pre-test with three students for external validation of the instrument (Yin, 2017).

Thus, accounting undergraduate students were interviewed about the perceptions of their behavioral determinants, assigning symbols of positive, negative, and diverse perceptions to them. The interviewees were asked to respond with immediate thoughts and restricted to personal opinions, whose statements are established in Table 1.

### 3.3 Data analysis procedures

The content analysis technique allows a phenomenological perspective for the collection and interpretative analysis of data (Bardin, 2016). The application of the method presupposes the organization, categorization, and systematization procedures of the findings for disclosing the results.

After obtaining the interview data, the answers were digitized to facilitate handling and location of data; for the analysis, procedures of the content analysis technique

were followed (Bardin, 2016). It was performed according to the three steps recommended by Bardin (2016), which comprehend pre-analysis, followed by exploration of the material, and, the treatment of results.

In the pre-analysis stage, the answers to each question were evaluated as to their relevance in the definition of that category (Context, Attitude, Subjective Norm, and Controls), and exclusion or reallocation when not relevant. In the categorization process, under the premise of deriving from a single classification principle, the set of categories must be exhaustive and mutually exclusive (Bardin, 2016) in the sets of beliefs.

In the material exploration stage, the identification of the codification, extraction and classification of beliefs is carried out. This analysis of the interviews yielded the subcategories that make up beliefs about perceptions of results, referents and related factors, by codifications developed from the responses.

The content analysis of the responses to the instrument results in lists of salient modal results, referring to the various relevant positive and negative aspects. Next, the categorical comparison analysis examines the identified definitions and typologies (Jehn & Jonsen, 2010).

To this purpose, we used the categorizations previously raised in the literature review presented in Table 2.

Reading and organizing the data, a pre-analysis step made the analysis and knowledge of the text possible, according to the guidelines in Table 2. In the sequence, the material was coded according to the highlighted categories, and then, the findings and interpretations obtained in the analyses were outlined.

**Table 1.** Research instrument

Variable	Item
Definition (Ajzen, 2017)	Do you know the concepts of misbehavior in the academic environment, such as plagiarism, as well as other behaviors, properly distinguishing between fraudulent behavior, unethical attitude, and normal behavior.
Attitude (Ajzen, 2017)	For you, what are the advantages of cheating (e.g., cheating, plagiarism) in the academic setting?
	For you, what are the disadvantages of cheating (e.g., cheating, plagiarism) in the academic setting?
	What else comes to mind when you think of misbehavior (e.g., plagiarism) in the academic environment?
Subjective Norms (Ajzen, 2017)	List the individuals or groups who would approve or think you should cheat in an academic setting (e.g., cheating, plagiarism).
	List individuals or groups who disapprove or think you should not cheat in an academic setting (e.g., cheating, plagiarism).
	Sometimes, when we're not sure what to do, we look to see what others are doing. Please list individuals or groups of students who were misbehavior in the academic environment (e.g., plagiarism).
	List individuals or groups of students who are likely to commit cheating in the academic environment (e.g., cheating, plagiarism).
Controls (Ajzen, 2017)	List any factor or circumstance that facilitate or allow you to commit misbehavior in the academic environment (e.g., plagiarism).
	List any factor or circumstance that would make it difficult or impossible for you to misbehavior in the academic environment (e.g., plagiarism).

Source: own elaboration.

**Table 2.** Elements of Categorization/Content Analysis.

Category	Subcategory	Definition	Codes
Definition	-	Do you know the concepts of misbehavior in the academic environment, such as cheating, plagiarism, as well as other behaviors	Fraudulent behavior, unethical attitude, normal behavior
<b>Behavioral Beliefs Concept</b>			
Attitude	Advantages	Elements that constitute advantages or benefits resulting from the practice of the behavior	Status, performance, time
	Disadvantages	Elements that constitute disadvantages or problems resulting from the practice of the behavior	Punishments, social criticism
<b>Normative Beliefs Concept</b>			
Subjective Norms	Approval	Affective, professional, relational category or degree of kinship of individuals who would practice, value or encourage displaying or knowing that you you behaved in a certain way	People, Groups
	Disapproval	Affective, professional, relational category or degree of kinship of individuals who would not show, discourage or get frustrated when showing or if they knew that you behaved in a certain way.	Roles, Relationships
<b>Control Beliefs Concept</b>			
Controls	Positive	Represent factors or circumstances that facilitate, allow or enable the possibility of the individual to display a certain behavior	Environment, Pressures
	Negative	Represent factors or circumstances that hinder or limit the ability of the individual to display a certain behavior	Controls, Mechanisms

Source: own elaboration.

#### 4. Data Analysis and Discussion

The analysis had as a starting point the evaluation of the respondents' perception of the concepts and typologies, which mostly highlighted the recognition of concepts related to dishonest academic behavior, such as cheating and plagiarism, distinguishing them from unethical attitudes and normally approved behaviors. They also recognized that academic fraud would include actions of improperly copying answers in the tests, copying work from colleagues and the internet, as well as circumventing pre-established recommendations and norms. Thus, starting from the research objective, delimited from the point of view of TPB, the categories were established as attitude beliefs, normative beliefs and control beliefs (Ajzen, 1991), then, divided into positive or favorable behavior, and negative or unfavorable behavior, following the protocol established by Ajzen (2017).

##### 4.1 Attitude Beliefs

Attitude beliefs link behavior to results (Ajzen, 1991). This belief represents the subjective probability of an outcome or experience; therefore, a favorable or unfavorable feeling towards showing the expected behavior (Ajzen, 2011). Beliefs about the possible outcomes of behavior and assessments about the expected scenario are called attitude or behavioral beliefs (Chang et al., 2017), inducing behavior in class (Bru et al., 2002).

Ajzen (1991) highlights that although people have many behavioral beliefs, only a few are readily accessible

at any time. The latter, integrated into the assessment of each outcome or experience, contribute to the attitude in direct proportion to the subjective probability that the behavior produces an outcome or experience (Ajzen, 2020).

The attitude about a behavior represents how much showing a behavior is valued positively or negatively, how much someone agree or disagree with a certain behavior (Tarjo et al., 2019). To measure an attitude regarding a complaint, it is necessary to measure the individual assessment of the potential results of showing a dishonest behavior. For example, the plagiarism of an academic work may result in the failure of a subject, or plagiarism would be the only alternative for submitting a work in a set deadline. In both cases, confidence in the result, weighed by the relevance of that result, will determine the behavior, at least in the dimension of attitude beliefs.

The analysis demanded questioning the expected results for the academic fraud behavior. The questions classified respondents into the subcategories of analysis of favorable and unfavorable results, detailed in Table 3.

**Table 3.** Expected results by behavior.

Favorable	Unfavorable
Grade increase / Higher performance	Lack of learning
Facility to accomplish obligations or reducing efforts	Being caught
Agility to accomplish obligations	Social rejection (from peers)
Higher status	Punishment

Source: own elaboration.

Committing fraud leads to unfavorable results for the author, but under the utilitarian aspect, it also allows understanding favorable results. Among these, understanding that displaying a fraudulent behavior can result in greater academic performance in terms of the evaluation result, i.e., the grade. This reinforces the belief that students do not recognize the importance of course content for their lives (Johnson et al., 2019).

In addition, respondents indicated that such behavior also has the advantage of reducing effort and time spent in performing academic tasks, as highlighted in the following responses from the respondent E10: "Gain time. Being able to do other activities that are judged to be of greater importance instead of studying for a particular subject" and respondent E27: "By copying or pasting, the person considerably reduces the 'work' [effort] to complete [the task]". These findings in the sample confirm what Kapoor et al. (2022) reported: the lack of time management generates the need for gain sometimes by adopting inappropriate behaviors.

The possibility that this behavior is commonplace or widespread among students is highlighted, as some answers indicate that fraudulent behavior implies greater status. The appreciation of dishonest behavior among students' attitudes can be explained by Menon and Sharland (2011) as a behavioral trait related to narcissism, as it favors personal gains (Campbell et al., 2005). This consideration is problematic for students, especially for those who will work in the business area in the future, where there are significant financial incentives for unethical professional practices (Sallaberry & Flach, 2022).

Students also indicated negative perceptions of academic fraud, whose emphasis is on the lack of learning resulting from the use of methods that replace the study with discreditable alternatives. These perceptions are illustrated in the responses of respondents E14 "For example, not actually learning the content needed to take a test" and respondent E23 "This reflects that the student is not dedicated to studies, therefore, he will not learn anything".

In addition to these consequences implicit to the individual, which can harm them throughout their professional practice, respondents are also concerned with explicit consequences to their social group. Respondents highlighted the possible punitive consequence that can result in academic disapproval and also embarrassment in front of colleagues, which can generate rejection by these peers. From the perspective of the TPB, which indicates that behaviors are determined by their beliefs about the outcome, it is important that positive or favorable beliefs about the results of ethical behavior are discouraged by teachers and the school, while unfavorable beliefs to such behavior are widely reinforced to make the environment more inclusive, and to reduce academic misbehavior.

#### 4.2 Subjective Norms

Normative beliefs represent the expectations perceived by the individual from important reference groups about a given behavior (Ajzen, 1991). In summary, the individual's behavior also depends on the process of identifying and internalizing the opinions of people that, to a given individual, are considered important (Lewis et al., 2014). These beliefs presuppose that the perceptions of referents—in combination with the motivation of this individual to meet people's expectations—determine the prevailing subjective norms. This motivation to meet expectations determines the subjective norms in direct proportion to the expectation of the reference person contributing to displaying a behavior or not (Ajzen & Kruglanski, 2019).

Subjective norms can also be considered social pressure to show a behavior (Park & Blenkinsopp, 2009). They represent the strength and importance of the interest in being accepted by the reference group (Tarjo et al., 2019). The subjective norms represent the strength of the normative belief weighed by the motivation to comply with the referents, measured by the aggregation of the calculated products.

Individuals trust important family members and community members (Trongmateerut & Sweeney, 2013). Moan and Rise (2006) examined three types of normative influences, namely injunctive norms (social approval and disapproval of other individuals' behavior), descriptive norms (behavior that others are displaying) and moral norms (behavior considered right or wrong).

The academic environment also has its cultures, social and administrative structures. In the academic activity, professors, technicians, and managers influence the daily perceptions of students and other people who share the living environment, especially for behaviors displayed in this environment. Therefore, the students were asked about the reference people who could influence their perceptions, addressing the subcategories of approval or rejection of this behavior, as detailed in Table 4.

**Table 4.** Relevant references for behavior.

Approval	Rejection
Peers (University Colleagues)	Parents (family)
Friends	Professors
	Peers (University Colleagues)
	Friends

Source: own elaboration.

Fraud behavior tends to be shown individually, in secret, due to the characteristics of social disapproval; although Bru et al. (2002) indicate that the way the teacher manages the class influences their bad behavior. Still, the students indicated that such behavior can be approved by university colleagues and friends.

Unlike Vallade and Kaufmann (2021), students did not report the teacher's bad behavior as a motivator of dishonest behavior. Respondents highlighted a larger group of individuals who could reject such behavior: family, professors, colleagues and friends predominated, as reported by respondent E15: "Professors, family, friends, college and work colleagues", partially corroborating what Bru et al. (2002) report, restricted to family members or external agents in the academic environment (Johnson et al., 2019).

The TPB as a theoretical lens for analyzing this group of beliefs reveals the fight against academic dishonesty as a very big challenge. The individual tends to behave according to the behavior of people relevant to him or what they encourage (Ajzen, 1991), and in the case of students, their closest referents are those in their academic environment, therefore, an unethical example can contaminate an entire group. In another way of thinking, this confrontation could be facilitated as these friends and colleagues also receive positive feedback on ethical conduct not only in academia, but in society.

#### 4.3 Perceived behavioral controls

Control beliefs represent the perception of factors that can facilitate or prevent a behavior from showing up (Santos & Almeida, 2018). Perceived behavioral control refers to people's perception of their ability to display a certain behavior, regulating the influence on it (Chiu, 2003).

The control belief represents the aggregate product of the strength of the control belief weighted by the perceived intensity of control (Ajzen, 1991). To the extent that this belief is an accurate reflection of actual behavioral control, perceived behavioral control can, along with intention, be used to explain a behavior (Santos & Almeida, 2018).

For Ajzen (2020), displaying a behavior depends on a sufficient level of behavioral control, which also implies in the behavior's volitional (of your personal interest). Actual behavioral control represents the individual's availability of skills, resources, and other prerequisites necessary to display the behavior. Perceived behavioral control is seen as a proxy for real control, moderating the effect of intention, with a favorable intention leading to a behavior when perceived behavioral control is strong (Ajzen, 2011).

Academic activities, as they result from the learning assessment process, can generate their own perceptions on the control mechanisms. Following the theoretical proposition (Ajzen, 1991), respondents were asked about their beliefs about categories of control, the subcategories of facilitation, and limitation of fraudulent behavior. Results are detailed in Table 5.

The results of the interviews with students revealed a greater number of indications in the subcategory of facilitating controls. Among the facilitating beliefs, mainly situations in the academic environment that would

motivate individuals are observed, such as boring or outdated teaching sessions, excessive academic papers, complex or short-term tasks. These elements were previously reported by Bru et al. (2002), in addition to the availability of copies of previous activities, exemplified by respondent E19 who speaks about motivators for "many works requested in the course, lack of understanding of teachers to request specific work and not just 'complete' the workload".

**Table 5.** Control Beliefs.

Facilitation	Limitation
Lack of time	Surveillance in evaluations / Inspection
Inappropriate classes (boring, outdated)	Well taught content/ classes
Personal problems	Dynamic classes
Work overload	Strict punishments
Academic overload (too many tasks, complex tasks, short deadline)	Updated ratings
Emotional Pressure	Conscience
Information sharing, previous tests	

Source: own elaboration.

However, some of the facilitating factors are inherent to the individual's non-academic context, such as lack of time, personal problems, professional overload and emotional pressure, as described by respondent E04 "Professional overload, complex subject content or subject not so well taught, sloppiness in relation to studies for personal reasons". These indications reinforce environmental factors that, but since they not require inappropriate behavior, affirm pressures that lead to academic misconduct (Kapoor et al., 2022).

Academic frauds would limit the perception of moral conscience in addition to academic control mechanisms. Among the latter, the quality of explanation in classes was described, which reinforces moral conscience and a reduction in the need to take more aggressive action, such as academic fraud. In addition, supervision in assessments, innovative and up-to-date tasks, and strict punishments exert a negative influence on fraudulent behavior, as described by respondent E14 who indicates the cause as "increased supervision; more interesting classes; better professors" and E24 which attributes the negative effect to "Updating the teaching material and assessments". These contributing factors for poor academic behavior are partially similar to results in other cultures, such as Asia (Jian et al., 2020).

Control beliefs from the perspective of the theory of planned behavior, as a set of factors that facilitate or hinder behavior (Ajzen, 1991), in this case of academic dishonesty, are constantly changing due to the evolution of the individual's perception of the social context or even emerging technologies. In this scenario, the ability of professors to continually reinforce the mechanisms to detect academic fraud is relevant, whether through

an environmental culture ethical and pressure-free, technological resources, or the application of different teaching and assessment strategies, as facilitation to the user in general are constantly evolving, even facilitating academic misconduct.

## 5. Conclusions and Recommendations

The research sought to identify the behavioral beliefs of individuals that determine academic dishonesty behaviors, such as academic fraud, within the framework of the TPB. Knowing and understanding the determinants of fraudulent behavior helps to prevent it and to improve the teaching-learning process in different higher education courses, especially in accounting. However, the theoretical proposition lacked in the development and explanation of behaviors, thus creating a gap that is now filled by the results of this research, which contribute to greater integrity in the academic environment.

The research adopted belief categories from the TPB—attitude, normative and control beliefs—following the protocol established in the literature (Ajzen, 2017). The analysis of the respondents' answers allowed us to record these beliefs based on an individual's sense of appreciation, which was detailed in the analysis process. Identifying and recognizing them can help teachers promote knowledge and reflections to build an ethical conscience in their students, who are also future business professionals and, in the Brazilian context, are subject to significant financial incentives for practicing unethical behaviors.

The interviewees classified the attitudinal beliefs that represent the results or experiences of a certain behavior as favorable or unfavorable. Undoubtedly, individuals perceive that academic fraud has positive results, for instance, better academic performance and less effort or time spent. However, students also recognize that it can result in punishment and embarrassment when professors find out, in addition to impaired learning, which poses many risks to their future professional performance.

Exposure to other individuals and their beliefs also affect the possibility of participating in fraudulent acts within the academic environment. These normative beliefs represent the expectations of reference groups for a behavior. Corroborating with the findings of Santos and Almeida (2018), family and friends are often considered relevant and influential to a behavior that may be highlighted, while the academic environment has its own set of referents in its structure, such as professors, advisors and colleagues. Only part of these colleagues could be considered positive referents, while the others were considered as disapproving the fraudulent act.

Finally, from the perspective of TPB, control beliefs represent mechanisms and conditions that can either facilitate or prevent the result of a behavior (Ajzen, 1991). In this research, they were referred to as aspects of

the teaching-learning process and the development of pedagogical strategies, which persuade the practices of academic dishonesty or not. Various factors were found to facilitate or encourage fraudulent behavior, including excessive academic work, complex topics or deadlines, boring or outdated classes, lack of time, professional overload, and emotional pressure. In contrast, greater supervision in evaluations, innovative and updated tasks, as well as strict punishments, exerted negative influences on fraudulent behaviors.

Knowing these beliefs related to academic dishonesty allows us to understand the possible motives underlying the students' behaviors and allows educators to create more meaningful and enriching experiences by carefully addressing these problematic behaviors and the conditions that promote them (Johnson et al., 2019). In the limited context from the perspective of the TPB, which underlies the analysis of attitudinal, normative, and control beliefs, it is possible to identify which actions motivate ethical behaviors.

By identifying the beliefs that directly affect academic misbehavior, actions can be taken to emphasize the bad outcomes of academic dishonesty, such as a decrease in students' knowledge and potential punishment. It can also be reinforced with the severity of punishments. Regarding the social group in the academic field, it is also essential to highlight that dishonesty is an unacceptable conduct that can inflict great damage on the whole community. Regarding the controls, innovative solutions that value the construction of knowledge can minimize dishonest behaviors due to the students' interest and their difficulty in seeking ready-made fraudulent solutions.

This synthesis details the behavioral beliefs of accounting students, whose interpretation enables the construction of an instrument to collect and measure group beliefs. This can be considered a relevant contribution to literature. Nevertheless, it is necessary to expand the research and build descriptors and statistical validations of the instruments. A consequent interpretation of the relationships between each belief and behavior of individuals is also necessary. It is expected to be developed in further research. Moreover, the results and its findings, that present the motivations and alternative behaviors, contribute to the design of behaviors in the light of the recent theory of rational goal pursuit (Ajzen & Kruglanski, 2019). The research has some limitations, the main one is the sampling bias, whose results were initially limited to accounting students. It is noticeable that the problem of academic dishonesty is not a subject limited to specific situations in higher education courses, as it permeates the entire extent of the individual's education, that is, it also covers other levels. Thus, future research may explore the possibilities of applying the methodology to samples from different academic backgrounds, to larger samples, or to other levels of education.

## Conflict of interest

The authors declare no conflict of interest.

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