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Intention to Commit Internet- Triggered Academic Dishonesty Among University Students- Insights from Malaysia and Indonesia

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Abstract
Purpose: This study investigates the intention to commit Internet-Triggered Academic Dishonesty (ITAD) among university students in Malaysia and Indonesia amid the rise of digital learning. Guided by the Extended Theory of Planned Behaviour (ETPB) and Fraud Triangle Theory (FTT), the research examines seven variables—attitude, subjective norm, perceived behavioural control (PBC), spirituality, opportunity, pressure, and rationalization—in predicting students' intention to commit ITAD
Design/methodology/approach: A quantitative survey of 410 undergraduate and postgraduate students from 25 universities was conducted, and the data were analysed using multiple regression.
Findings: The findings reveal that subjective norm and opportunity significantly predict intention to commit ITAD, highlighting the role of peer influence and ease of access.
Research limitations/implications: Uneven sample sizes among Indonesian postgraduate and Islamic university students, reducing generalizability and statistical power.
Practical implications: These findings underscore the need for context-specific interventions, including strengthening exam security, adopting plagiarism detection tools, encouraging peer-led integrity initiatives, and integrating moral education with academic support to foster ethical student behaviour.
Originality/value: Use of two theories to examine intention to commit ITAD.

Keywords: Internet-Triggered Academic Dishonesty (ITAD), Extended Theory of Planned Behaviour (ETPB), Fraud Triangle Theory (FTT), Subjective Norm, Opportunity

Introduction

This rising trend is especially concerning in fields that require strong ethical standards, such as accounting, where research in Malaysia shows that 65.3% of accounting students have

participated in academic misconduct, particularly during examinations and coursework (Hussein et al., 2018). The problem is similarly widespread among students at Islamic universities in Malaysia, with 62% admitting to dishonest acts (Mustapha et al., 2016). Comparable patterns have been documented internationally; for example, 76% of dental students in India and 85% of students in Turkey reported engaging in academic dishonesty (Jeergal et al., 2015; Polat, 2017). Indonesia faces similar concerns, with 77.5% of accounting students and nearly all surveyed students reporting some form of dishonest academic behaviour (Winardi et al., 2017; Ampuni et al., 2020).

The factors driving academic dishonesty are complex and multifaceted, often involving academic pressure, peer influence, weak institutional enforcement, and the expanding accessibility of digital technologies. The Fraud Triangle Theory (FTT) identifies pressure, opportunity, and rationalization as core enablers of dishonest acts (Wardani & Putri, 2023). The Extended Theory of Planned Behaviour (ETPB) further suggests that attitudes, subjective norms, and perceived behavioural control, alongside factors like spirituality, shape students' ethical decision-making (Mohd Yusoff et al., 2022; Mustapha, 2016).

Given these issues, this study aims to (1) assess the level of intention to commit ITAD among undergraduate and postgraduate students in Malaysia and Indonesia, (2) examine how ETPB constructs—attitude, subjective norm, perceived behavioural control, and spirituality—influence students' intention to commit ITAD, and (3) explore the impact of FTT elements, namely pressure, opportunity, and rationalization—on intention to commit ITAD. Addressing both personal and institutional factors is essential for upholding academic integrity in the digital era.

Literature Review

Education in Malaysia and Indonesia

Malaysia and Indonesia maintain diverse higher education systems encompassing public and private institutions, each shaped by distinct governance structures. In Malaysia, the Ministry of Higher Education (MOHE) regulates the sector, supported by the Malaysian Qualifications Agency (MQA) for quality assurance. Public universities are formally categorized into research, comprehensive, and focused types, with USM and UM as leading research institutions and UiTM representing the comprehensive category. Focused universities, such as Universiti Sains Islam Malaysia (USIM), integrate Islamic values within academic programs.

In Indonesia, oversight is shared between the Ministry of Education, Culture, Research, and Technology (Kemendikbudristek) and the Ministry of Religious Affairs (MoRA) for Islamic institutions. The system includes prominent Islamic public universities such as Universitas Nahdlatul Ulama (UNU), alongside a strong private sector where institutions like BINUS contribute to globally competitive education. While Malaysia applies a structured classification to its public universities, Indonesia adopts a more flexible grouping into general and Islamic institutions. In both countries, Islamic-focused institutions are integral to the higher education landscape, and private universities play a vital role in expanding access and diversifying academic offerings.

Theories Used in This Study

Extended theory of planned behaviour (ETPB)

The Theory of Planned Behaviour (TPB), developed by Ajzen (1991), explains that an individual's intention to perform a behaviour is the most accurate predictor of that behaviour.

This intention is shaped by three main factors: attitudes toward the behaviour, subjective norms (social pressures or expectations), and perceived behavioural control (the perceived ease or difficulty of performing the behaviour). In this study, the TPB model is extended by incorporating spirituality as a fourth construct, reflecting findings from recent research that show spirituality's influence on both ethical and unethical actions. Adding spirituality allows the model to account for deeper internal values and moral convictions, which may play a significant role in guiding intentions, especially in situations with ethical implications, such as academic dishonesty or workplace misconduct. Thus, the Extended TPB (ETPB) provides a more comprehensive understanding of the factors shaping ethical decision-making and behaviour in academic and organizational contexts.

Fraud Triangle Theory

The Fraud Triangle Theory, introduced by Cressey (1953), explains academic dishonesty through three converging factors: pressure, opportunity, and rationalization. Pressure arises from internal or external motivations such as academic demands or family expectations. Opportunity occurs when institutional controls are weak, making cheating easier, especially in unsupervised or online environments. Rationalization allows students to justify unethical behavior, believing it is necessary or harmless. Empirical studies, including Albrecht et al. (1984) and Becker et al. (2006), confirm the strong influence of these factors on academic misconduct. Addressing these elements, especially opportunity and rationalization—is essential for developing effective academic integrity strategies.

Internet Triggered Academic Dishonesty (ITAD)

Academic dishonesty encompasses cheating, plagiarism, fabrication, and outsourcing assignments, with the internet enabling more sophisticated methods such as copying from social media or Q&A sites (Comas-Forgas & Sureda-Negre, 2010; Aluede et al., 2006). Internet-triggered academic dishonesty (ITAD) includes behaviors like fraudulence, plagiarism, falsification, delinquency, and unauthorized help (Akbulut et al., 2008). These actions are shaped by attitudes, social norms, and perceived behavioural control. This study investigates ITAD among university students using the Extended Theory of Planned Behaviour and Fraud Triangle Theory (FTT), aiming to clarify how psychological factors and new technologies, such as AI detection tools, can reduce misconduct and promote academic integrity.

Theoretical Framework

The theoretical framework of this study, illustrated in Figure 1, comprises seven independent variables—attitude, subjective norm, perceived behavioural control (PBC), spirituality, opportunity, pressure, and rationalization—and one dependent variable, namely intention to commit ITAD. The framework is grounded in two underpinning theories: the Extended Theory of Planned Behavior (ETPB) and the Fraud Triangle Theory (FTT).

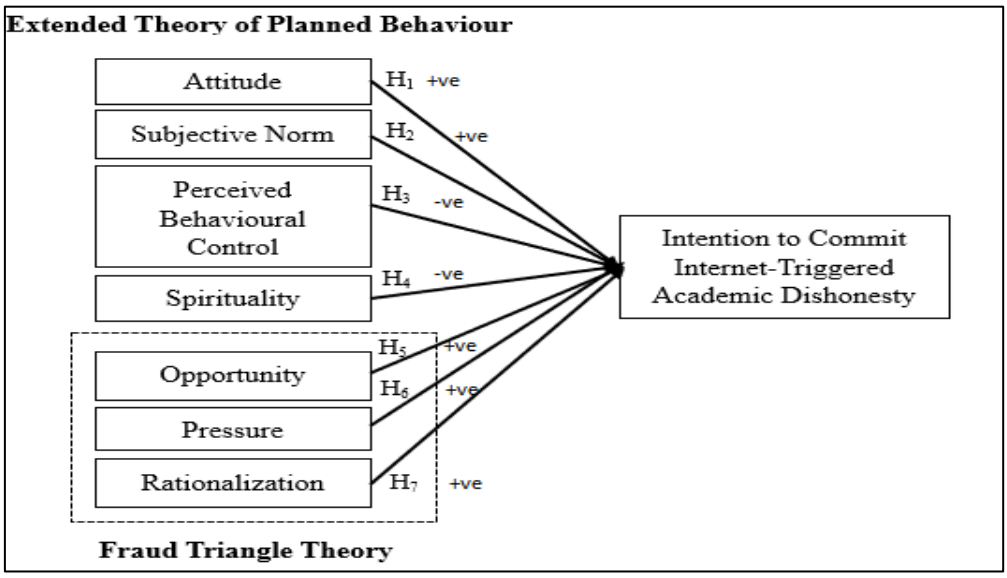

Figure 1: Theoretical Framework of Intention to Commit IT Academic Dishonesty (ITAD)

Hypotheses Development

Relationship of Attitude to the Intention to Commit ITAD

Attitude represents an individual's evaluation of a specific behavior and is shaped by the perceived outcomes associated with that behavior. According to the Theory of Planned Behavior, individuals who believe a behavior will yield positive results, such as higher grades or academic recognition are more likely to form favorable attitudes, increasing the likelihood of developing an intention to engage in that behavior (Stone et al., 2009; Harding et al., 2007). Hasri, et al. 2022 found no significant relationship of attitude to academic dishonesty. However, majority empirical studies have demonstrated that a permissive attitude academic dishonesty, including ITAD, is a significant predictor of both the intention to cheat and actual engagement in dishonest acts (Imran & Nordin, 2013; Alleyne et al., 2010; Simkin et al., 2010). Recent research by Yu et al. (2020) further supports this relationship, showing that more favorable attitudes toward academic misconduct are strongly linked to higher intentions to cheat. Therefore, the following hypothesis is proposed:

H1: Attitude has a positive and significant relationship with the intention to commit ITAD.

Relationship of Subjective Norm to the Intention to Commit ITAD

Subjective norms refer to the perceived social pressure from important referents such as peers, family, and society to perform or refrain from a particular behavior (Harding et al., 2007). Within the Theory of Planned Behavior, subjective norms are recognized as a critical factor influencing behavioral intentions. Empirical studies consistently show that students are more likely to engage in ITAD when they perceive such behavior to be socially acceptable or observe peers participating in similar acts (Murdock & Anderman, 2006).

Recent research by Mohd Yusoff et al. (2022) confirms that subjective norms significantly predict students' intention to cheat, with social acceptance of misconduct increasing the likelihood of dishonest behavior. Therefore, strengthening ethical norms within academic communities is essential to reduce ITAD. Based on this theoretical and empirical evidence, the following hypothesis is proposed:

H2: Subjective norm has a positive relationship with the intention to ITAD.

Relationship of Perceived Behavioural Control to the Intention to commit ITAD

Perceived behavioural control (PBC) refers to an individual's perception of their ability to perform specific behaviours, shaped by the resources, opportunities, and obstacles they encounter (Ajzen, 1991). In the context of intention to commit ITAD, factors such as easy access to unauthorized online materials and weak institutional safeguards can elevate perceived control, thereby increasing the likelihood of ITAD (Stone et al., 2009). However, the Extended Theory of Planned Behavior (ETPB) also suggests that individuals with a greater sense of self-regulation are more capable of resisting unethical behaviour. Empirical studies, including those by Mohd Yusoff et al. (2022), have shown that students who feel confident in managing academic demands ethically are less likely to engage in academic dishonesty. Based on the findings of Mohd Yusoff et al. 2022, which focus on Malaysian students, the following hypothesis is proposed:

H3: Perceived behavioural control has a significant and negative relationship with the intention to commit ITAD.

Relationship of Spirituality to the Intention to Commit ITAD

Unlike religion, which is rooted in formal practices, spirituality emphasizes universal human experiences, mindfulness, and integrity. Ullah Khan, et al. (2019) shows that religiosity but not spirituality is a predictor of attitudes of the student toward cheating and cheating behavior. Spirituality is understood as an individual's inner moral values, ethical attitudes, and personal integrity beyond formal religiosity, and is shown to enhance academic integrity. For example, a multi-institutional study of 2,800 students in Indonesia and Malaysia found a significant negative correlation between spirituality and permissive attitudes toward academic cheating. Similarly, research among final-year Islamic university students in Indonesia reported that spirituality was a stronger predictor of academic integrity than external support, accounting for approximately 46 % of its variance (Rifani, et al., 2021; Jamaluddin et al., 2024). Based on this evidence, the following hypothesis is proposed:

H4: Spirituality has a negative and significant relationship with the intention to commit ITAD

Relationship of Opportunity to the Intention to Commit ITAD

Opportunity refers to the perceived ease or availability of resources and conditions that enable dishonest behaviour without fear of consequences. In academic dishonesty, this includes weak monitoring, easy access to unauthorized materials, and limited institutional enforcement (Dorminey et al., 2012). The Fraud Triangle Theory highlights that in digital environments, where the perceived risk of detection is low, opportunities for misconduct increase. Empirical studies by Harding et al. (2007) and Abdullahi and Mansor (2015) confirm that increased opportunity is a significant predictor of students' intention to commit ITAD. Accordingly, the following hypothesis is proposed:

H5: Opportunity has a positive and significant relationship with the intention to commit ITAD

Relationship of Pressure to the Intention to Commit ITAD

Pressure, also called motivation or incentive, refers to internal and external demands, such as parental expectations, peer influence, scholarships, or self-imposed goals that drive individuals toward unethical actions (Cressey, 1953). In academic settings, these pressures may lead

students to rationalize cheating, particularly during periods of intense workload or high-stakes assessments. According to the Fraud Triangle Theory, pressure is a key predictor of dishonest behavior. Rettinger and Kramer (2009) and AlShbail et al. (2021) found that academic stress and personal expectations significantly increase students' intentions to commit ITAD. Thus, the following hypothesis is proposed:

H6: Pressure has a positive and significant relationship with the intention to commit ITAD.

Relationship of Rationalization to the Intention to Commit ITAD

Rationalization is the cognitive process by which individuals justify unethical actions, making dishonest behavior appear acceptable or necessary. In academic settings, students may rationalize cheating by believing that everyone does it or that circumstances are unfair (Cressey, 1953; Albrecht et al., 1984) dorminey. According to the Fraud Triangle Theory, rationalization lowers moral resistance, enabling misconduct. Empirical studies by Simkin and McLeod (2010), Abdullahi and Mansor (2015) confirm that students who rationalize or justify dishonest behavior are significantly more likely to have intention to commit ITAD. Such rationalizations reduce guilt and increase the likelihood of repeated offenses. Thus, the following hypothesis is proposed:

H7: Rationalization has a positive and significant relationship with the intention to commit ITAD

Methodology

Research Design

This study employed a quantitative survey design using a structured online questionnaire to investigate intention to commit ITAD among undergraduate and postgraduate students in Malaysia and Indonesia. The target population included students from both Islamic-focused and non-Islamic-focused universities, encompassing a mix of public and private institutions.

Data Collection and Measurement of Variables

Lecturers from 25 universities were identified through the researchers' professional networks and invited to serve as contact persons. Each lecturer was requested to distribute the e-survey to approximately 30 students, comprising of undergraduate and postgraduate students from their respective institutions. A total of 410 valid responses were collected, aligning with Roscoe's (1975) guideline that sample sizes between 30 and 500 are appropriate for most behavioural research, and consistent with the recommendations by Krejcie and Morgan (1970). This approach ensured broad institutional representation and enhanced response rates through a structured referral strategy. Measurement details for independent and dependent variables are presented in Table 1. All variables are measured on a scale of 1(strongly disagree) to 5(strongly agree).

Table 1: Measurement of Variables

Variables	Number of Items	Author	Variables
Attitude	5 items	Stone et al., 2009	Attitude
Perceived Behavioural Control	5 items	Ajzen, 1991	Perceived Behavioural Control
Subjective Norm	5 items	Harding et al., 2007	Subjective Norm
Spirituality	8 items	Abdullah et al., 2020 & Lakshmi & Das, 2021	Spirituality
Intention to commit ITAD (Fraudulence, Plagiarism, Falsification, Delinquency, Unauthorised Help) Variables	20 items	Akbulut et al.,2008	ITAD (Fraudulence, Plagiarism, Falsification, Delinquency, Unauthorised Help)
Attitude	Number of Items	Author	Variables
	5 items	Stone et al., 2009	Attitude
Perceived Behavioural Control	5 items	Ajzen, 1991	Perceived Behavioural Control
Subjective Norm	5 items	Harding et al., 2007	Subjective Norm
Spirituality	8 items	Abdullah et al., 2020	Spirituality

Results And Discussion

Demographic Analysis

Table 2 reveals key demographic contrasts between Malaysian and Indonesian respondents. Malaysian students are predominantly female (69.1%), undergraduates (85.0%), and enrolled in social sciences (76.3%), whereas Indonesians are mostly male (58.6%), with more postgraduates (29.1%) and higher representation in non-social science fields (40.4%). In both countries, most are aged 17–28 (87.0% Malaysia, 77.8% Indonesia), with few above 45. Around 58% attend public universities, 41% private. Islamic university attendance is higher in Malaysia (15.0%) than Indonesia (3.4%). Overall, Malaysia's sample is more female, undergraduate, and social science-oriented, while Indonesia's is more male, postgraduate, and non-social science-oriented.

Table 2: Demographic Analysis for Malaysia and Indonesia

		Malaysia		Indonesia	
		Frequency (n)	**Percent (%)**	**Frequency (n)**	**Percent (%)**
Gender	Male	64	30.9	119	58.6
	Female	143	69.1	84	41.4
	Total	**207**	**100.0**	**203**	**100.0**
Age	17-28	180	87.0	158	77.8
	29-44	21	10.1	31	15.3
	45-59	6	2.9	12	5.9
	60-78	0	0	2	1.0
	Total	**207**	**100.0**	**203**	**100.0**
Current University	Public	121	58.5	119	58.6
	Private	86	41.5	84	41.4
	Total	**207**	**100.0**	**203**	**100.0**
Focus of the University	**Islamic**	31	15.0	7	3.4
	Non-Islamic	176	85.0	196	96.6
	Total	**207**	**100.0**	**203**	**100.0**
Current Educational level	Undergraduate	176	85.0	144	70.9
	Postgraduate	31	14.3	59	29.1
	Total	**207**	**100.0**	**203**	**100.0**
Field of Study	Social Science	158	76.3	121	59.6
	Non-Social Science	49	23.7	82	40.4
	Total	**207**	**100.0**	**203**	**100.0**

Validity and Reliability Analysis

The measurement items for both Malaysian and Indonesian samples generally demonstrated strong internal consistency and construct validity, with most factor loadings and Cronbach's alpha values above 0.70 across all constructs. However, four items were removed due to low contribution, as their inclusion dropped Cronbach's alpha below the acceptable threshold.

After removing these items, the reliability improved and all constructs exceeded the 0.70 benchmark, confirming the instrument's robustness and validity for cross-national analysis. This refinement ensures more accurate and reliable measurement of the studied variables.

Descriptive Analysis

Table 3 presents descriptive statistics for intention to commit Internet-Triggered Academic Dishonesty (ITAD) constructs among Malaysian and Indonesian students. Malaysian students scored highest in Spirituality (M = 3.44), followed by Rationalization (M = 3.20) and Subjective Norm (M = 3.13), indicating strong internal values and peer influence. However, their intention to commit ITAD mean (M = 4.02) reflects a high tendency toward dishonest behavior despite ethical awareness.

Indonesian students recorded the highest score in Perceived Behavioural Control (M = 3.43), suggesting strong self-regulation, with moderate Opportunity (M = 3.15) and Subjective Norm (M = 2.80). Spirituality was notably low (M = 1.85), showing limited influence, while their intention to commit ITAD mean (M = 2.48) indicates moderate engagement in dishonest practices.

These results support the Extended Theory of Planned Behavior and Fraud Triangle Theory, showing how personal values, peer norms, and contextual opportunities shape ethical decision-making. Cultural differences influence the relative importance of these factors in guiding academic integrity across both countries.

Table 3: Descriptive Statistics by Country

	Malaysia			Indonesia		
Variables	**N**	**Mean**	**Std. Deviation**	**N**	**Mean**	**Std. Deviation**
Attitude	207	3.07	.941	203	2.7202	.96561
Subjective Norm	207	3.13	.943	203	2.8049	.93246
Perceived Behavioural Control	207	2.75	.798	203	3.4325	.77455
Spirituality	207	3.44	.833	203	1.8459	.97621
Opportunity	207	3.18	.921	203	3.1517	.84936
Pressure	207	2.97	1.072	203	2.9576	1.08252
Rationalization	207	3.20	.986	203	2.6108	.96825
ITAD	207	4.02	.898	203	2.4831	.75137

Regression Analysis

A multiple linear regression analysis was conducted to identify the predictors of intention to commit internet-triggered academic dishonesty (ITAD) among students in Malaysia and Indonesia. According to the Model Summary in Table 4, the regression model explained 26.5% of the variance in ITAD among Malaysian students ($R^2 = .265$), whereas a larger portion of the variance, 59.0%, was explained for Indonesian students ($R^2 = .590$). These results indicate that the predictors have a stronger explanatory power in the Indonesian sample.

Table 4: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
Malaysia	.514[a]	.265	.239	.78371
Indonesia	.768[a]	.590	.576	.48707

a. Predictors: (Constant), Rationalization, Spirituality, PBC, Opportunity, Attitude, SN, Pressure
b. Dependent variable: Intention to Commit ITAD

The ANOVA results presented in Table 5 confirm that the overall regression models were statistically significant in both countries. For Malaysia, the F-statistic was significant, $F(7,199) = 10.233$, $p < .001$, indicating that the set of predictors collectively predicted intention to

commit ITAD. Similarly, the model for Indonesia was highly significant, F (7,195) = 40.134, p < .001, showing a strong collective predictive relationship with intention to commit ITAD.

Table 5: ANOVA

Malaysia	**Sum of Squares**	**df**	**Mean Square**	**F**	**Sig.**
Regression	43.997	7	6.285	10.233	.000[b]
Residual	122.227	199	.614		
Total	166.224	206			
Indonesia	**Sum of Squares**	**df**	**Mean Square**	**F**	**Sig.**
Regression	66.649	7	9.521	40.134	.000[b]
Residual	46.261	195	.237		
Total	112.909	202			

a. Dependent Variable: Intention to commit ITAD

b. Predictors: (Constant), Rationalization, PBC, Spirituality, Attitude, Opportunity, Pressure, SN

Regression analysis in Table 6 highlights key predictors of intention to commit ITAD among Malaysian and Indonesian students. In Malaysia, subjective norm and opportunity significantly increased intention to commit ITAD, while greater perceived behavioural control reduced intention to commit ITAD. Attitude, spirituality, pressure and rationalization were not significant. In Indonesia, subjective norm, opportunity, and rationalization strongly predicted intention to commit ITAD, but perceived behavioural control, attitude, spirituality and pressure were not significant. These findings emphasize the roles of peer influence, perceived ease of cheating, and moral justification in intention to commit ITAD, while self-control remains especially protective in Malaysia.

Hypotheses Testing

Table 7 presented seven hypotheses that were evaluated through hypothesis testing. In summary, subjective norm and opportunity emerged as significant positive predictors of intention to commit ITAD in both Malaysia and Indonesia, highlighting the powerful influence of peers and perceived ease of cheating. Perceived behavioural control (PBC) was negatively related to intention to commit ITAD, suggesting that stronger self-regulation deters dishonesty, though this effect was statistically significant only in Malaysia.

Rationalization played a significant role in Indonesia but not in Malaysia. These findings demonstrate that while some factors driving intention to commit academic dishonesty are common, psychological and cultural contexts shape the extent to which students in each country intent to commit dishonest academic behaviour.

Table 6: Coefficients

Malaysia	Unstandardized Coefficients		Standardized Coefficients	t	*p-value.*
	B	**Std. Error**	**Beta**		
(Constant)	1.306	.375		3.484	.001
Attitude	.079	.082	.083	.964	.336
Subjective Norm	.223	.090	.234	2.487	*.014
Perceived Behavioural Control	-.372	.098	-.331	-3.806	*.000
Spirituality	-.072	.103	-.045	-.693	.489
*Opportunity	.258	.091	.265	2.823	*.005
Pressure	.014	.079	.016	.172	.864
Rationalization	.170	.091	.187	1.879	.062
Indonesia	**Unstandardized Coefficients**		**Standardized Coefficients**	**t**	***p-value.***
	B	**Std. Error**	**Beta**		
(Constant)	.771	.627		1.231	.220
Attitude (ATT)	.012	.071	.013	.164	.870
Subjective Norm (SN)	.191	.081	.204	2.360	*.019
Perceived Behavioural Control (PBC)	-.067	.116	-.041	-.583	.561
Spirituality (S)	-.132	.083	-.087	-1.593	.113
Opportunity(O)	.162	.079	.158	2.051	*.042
Pressure (P)	.019	.063	.023	.299	.765
Rationalization* (R)	.323	.077	.358	4.205	*.000

(Constant) = Dependent Variable: Intention to Commit ITAD
Note: *p < 0,05

Table 7: Summary of Hypothesis Testing

Relationship	t-value	p-value	Decision
Malaysia			
H1: ATT > ITAD	.964	.336	Not Supported
H2: SN > ITAD	2.487	.014	Supported
H3: PBC > ITAD	-3.806	.000	Supported
H4: S > ITAD	-.693	.489	Not Supported
H5: O > ITAD	2.823	.005	Supported
H6: P > ITAD	.172	.864	Not Supported
H7: R > ITAD	1.879	.062	Not Supported
Indonesia			
H1: ATT > ITAD	.164	.870	Not Supported
H2: SN > ITAD	2.360	.019	Supported
H3: PBC > ITAD	-.583	.561	Not Supported
H4: S > ITAD	-1.593	.113	Not Supported
H5: O > ITAD	2.051	.042	Supported
H6: P > ITAD	.299	.765	Not Supported
H7: R > ITAD	4.205	.000	Supported

Results And Discussion

This section discusses the findings of the study by addressing each of the hypotheses developed under the Extended Theory of Planned Behavior (ETPB) and Fraud Triangle Theory (FTT). The comparison between Malaysian and Indonesian students enables a more contextual understanding of the antecedents of intention to commit ITAD.

Relationship of Attitude to the Intention to Commit ITAD

The findings revealed that attitude was not a significant predictor of intention to commit ITAD in either the Malaysian (β = 0.083, p = .336) or Indonesian (β = 0.013, p = .870) samples. This

outcome contradicts the Extended Theory of Planned Behavior (ETPB), which posits that a favourable or unfavourable attitude toward a behaviour typically affects one's intention to perform it. The lack of significance may suggest that although students in both countries may internally disapprove of academic dishonesty, their evaluative judgments do not strongly influence their behavioural intentions. This is consistent with a study by Hasri et al. (2022) which found no significant relationship of attitude to academic dishonesty. One possible explanation lies in the normalization of cheating in online settings, where attitudes alone may not be strong enough to deter dishonest behaviour. This finding is inconsistent with Imran & Nordin (2013); Alleyne et al., (2010) and Simkin et al., (2010), who reported a significant association between attitude and unethical behaviour, who found attitude to be a strong predictor of workplace deviance in Malaysia. Therefore, H1 is rejected.

Relationship of Subjective Norm to the Intention to Commit ITAD

Subjective norm was found to be a significant predictor of intention to commit ITAD intention for both Malaysian ($\beta = 0.234$, $p = .014$) and Indonesian ($\beta = 0.204$, $p = .019$) students. This finding affirms the TPB assumption that perceived social pressure from significant others, such as peers, lecturers, and family members, plays an essential role in shaping behavioural intentions. In collectivist societies like Malaysia and Indonesia, the need to adhere to group norms and expectations is culturally ingrained, which may explain the observed significance. This result supports previous studies by Harding et al. (2007), Murdock & Anderman (2006) and Mohd Yusoff et al. (2022) who both highlighted the influential role of social expectations in academic misconduct. Therefore, H2 is accepted.

Relationship of Perceived Behavioural Control to the Intention to Commit ITAD

Perceived behavioural control (PBC) demonstrated a significant negative relationship: higher control over resisting dishonest behaviour are less likely to have intention to commit ITAD. However, in the Indonesian sample, this relationship was not statistically significant ($\beta = -0.041$, $p = .561$). This disparity suggests that Malaysian students may feel more confident in their ability to resist academic misconduct, potentially due to stronger internal self-regulation or institutional policies.The results align with Ajzen's (1991) assertion that PBC influences behaviour when individuals believe they have the necessary resources and skills to act. Mohd Yusoff et al. (2022) similarly reported that strong PBC reduced cheating in online exams. Therefore, H3 is accepted only for the Malaysian sample.

Relationship of Spirituality to the Intention to commit ITAD

Spirituality did not significantly influence intention to commit ITAD in either Malaysia ($\beta = -0.045$, $p = .489$) or Indonesia ($\beta = -0.087$, $p = .113$). Although the coefficients were negative, suggesting a potential deterrent effect, the results were not statistically significant. This is in line with findings by Ullah Khan et al, 2019. However, it is contrary to (Jamaluddin, S. F., et al., 2024), who found that higher levels of spirituality or religiosity were associated with lower levels of academic dishonesty, particularly in Indonesian samples. One plausible explanation is that in both countries, spirituality alone may not be a strong predictor of ethical academic behavior. In Malaysia, although reported levels of spirituality were high, this did not translate into behavioral intentions, suggesting a possible disconnect between sprituality and actual conduct. This may be due to spirituality being treated more as a personal belief or cultural identity rather than a guiding principle in decision-making, particularly under academic pressure.

In contrast, the lower levels of spirituality in the Indonesian sample may have limited its influence altogether. Additionally, the presence of stronger predictors such as perceived behavioral control toward cheating could have overshadowed the role of spirituality in the model. Thus, H4 is rejected for both samples.

Relationship of Opportunity to the Intention to Commit ITAD

Opportunity emerged as a significant positive predictor of ITAD intention in both the Malaysian ($\beta = 0.265$, $p = .005$) and Indonesian ($\beta = 0.158$, $p = .042$) contexts. This supports the Fraud Triangle Theory, which posits that unethical behaviour is more likely when individuals perceive an opportunity to commit the act without detection or consequence. The proliferation of online assessments with minimal supervision during may have provided such opportunities. These findings are consistent with Harding et al. (2007) and Abdullahi and Mansor (2015) who found that when there is opportunity because of weak monitoring mechanisms will increase the likelihood of academic dishonesty. Therefore, H5 is accepted for both samples.

Relationship of Pressure to the Intention to Commit ITAD

Pressure was not a significant predictor of ITAD intention in either Malaysia ($\beta = 0.016$, $p = .864$) or Indonesia ($\beta = 0.023$, $p = .765$). This suggests that academic or personal pressures, such as performance expectations or time constraints, may not directly influence students' decisions to engage in academic misconduct. This finding contradicts Rettinger and Kramer (2009) who reported that stress and pressure were key motivators for cheating. The finding suggests that stressors such as performance expectations, deadlines, or personal burdens may not directly influence unethical academic decisions in contemporary learning contexts.

A possible explanation lies in the increasing prevalence of digital and hybrid learning environments, where academic dishonesty may be more influenced by opportunity and rationalization than by emotional strain. The shift toward online learning may also have introduced greater flexibility, reducing the intensity of academic pressure and allowing students to better manage workloads. Furthermore, coping mechanisms could buffer the effects of pressure, making it a less decisive factor. as compared to perceived behavioral control and subjective norms which play a more prominent role in shaping ITAD intention. Therefore, H6 is rejected for both samples.

Relationship of Rationalization Control to the Intention to ITAD

Rationalization was a significant predictor of ITAD intention among Indonesian students ($\beta = 0.358$, $p < .001$) but not for Malaysian students ($\beta = 0.187$, $p = .062$).

This indicates that Indonesian students who justify or morally disengage from dishonest acts are more likely to engage in academic misconduct. The results support Cressey's (1953). Simkin and McLeod (2010) and Abdullahi and Mansor (2015) assert that rationalization enables individuals to maintain a positive self-image while committing unethical acts. Consistent with Puspitosari (2022), the insignificant result may be explained by other contributing factors, including cultural or institutional differences in the use of rationalization. Accordingly, H7 is accepted only for the Indonesian sample.

Limitation And Suggestions for Future Research

This study has several limitations, including uneven sample sizes among Indonesian postgraduate and Islamic university students, reducing generalizability and statistical power.

The cross-sectional design restricts causality inference and observation of behavioral changes. Self-reported data may introduce social desirability bias. Although incorporating the Extended Theory of Planned Behaviour and Fraud Triangle Theory, other influential factors like institutional rules, internet access, and religious background were not considered. Future research should adopt longitudinal methods, qualitative approaches, and include additional variables (religiosity, academic stress, digital literacy), extending studies across Southeast Asian contexts, especially Islamic universities, to enhance relevance and applicability.

Conclusion

The findings of this study provide valuable guidance for universities and policymakers seeking to strengthen academic integrity. In both Malaysia and Indonesia, subjective norms, particularly peer and social influences, significantly shape students' academic behaviour. This underscores the importance of fostering an academic environment where integrity and honesty are championed through peer-led campaigns, honor codes, and social norm messaging. Universities should consider embedding these values within campus culture to counteract negative peer pressure. Opportunity was also identified as a key factor enabling academic dishonesty, particularly when students perceive a low risk of detection. To address this, institutions should invest in robust online exam security, employ plagiarism detection tools, and incorporate digital ethics and academic honesty modules into their curricula.

In Indonesia, rationalization was an additional determinant, suggesting the value of integrating spiritual, religious, and ethical reminders to reinforce personal accountability. Assessment designs should be reviewed to minimize opportunities for cheating, and clear academic integrity policies must be consistently enforced to enhance students' perceived risk of being caught. Reminding students regularly about the long-term consequences of dishonesty, both personally and professionally, can further deter misconduct. By combining these approaches, universities can promote a culture of integrity that supports students' academic and ethical development.

In conclusion, this comparative study highlights the complex interplay of internal and external factors contributing to ITAD among university students in Malaysia and Indonesia. By integrating the Extended Theory of Planned Behavior and Fraud Triangle Theory, the study demonstrates how attitudes, spirituality, rationalization, social norms, and opportunities influence students' intentions to cheat online. These findings underscore the need for context-specific interventions and policies, contributing valuable insights to the literature on academic integrity in the digital era.

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