

Academic Dishonesty and E-Learning Dilemma: Conceptual Insight and Implication for Accounting Educators

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ABSTRACT

Technological developments have changed the face of learning at various levels of education with the evolution of E-learning-based learning. Specifically, during the Corona Virus Disease-19 (COVID-19) pandemic, the dimensions of distance and time are no longer a problem. Still, E-learning cannot necessarily replace the function of social interaction, especially for moral education. This presents a dilemma in ensuring that practical moral activities occur during E-learning lectures, which affects their preferences to continue adapting and adopting various E-learning platforms in carrying out their pedagogical and professional tasks. The development of the E-learning dilemma research model for Accounting lecturers is also based on relevant empirical studies. It shows that lecturers' understanding of the seriousness of Academic Dishonesty (AD) problems and the imposition of sanctions for AD actions has a direct and indirect effect on the dilemma of adopting E-learning and preferences for sustainable use of E-learning.

Keywords: *Academic Dishonesty (AD), E-Learning Dilemma, E-Learning Preference, Sanctions on AD, the Unity Theory of Acceptance and Use of Technology (UTAUT).*

1. INTRODUCTION

In the era of the Industrial Revolution 4.0 and welcoming the era of Society 5.0, IT and its various applications are considered the primary means to support the learning process and are increasingly being used in various higher education institutions around the world [1], [2]. E-learning is defined as "the use of computer network technology, especially through the Internet, to provide information and instructions to individuals" [3]. The more advanced developments in IT also have an impact on the education sector through the adoption of E-learning-based learning, especially in Synchronous, Asynchronous, and Blended are mandatory choices for the academic community in aligning learning mechanisms according to the dynamics of the times [5], [6], [7], [8], [9].

The role of attitude in explaining technology acceptance has been studied in previous literature (see: [10], [11]). The effect of the attitude variable in the IT acceptance model is consistent with TRA [12] and TPB [13]. The relationship between attitudes and

behavioral intentions represented in TAM implies that the positive attitudes of IT users influence a person's intention to use IT. In this conceptual review, attitudes are reflected in the E-learning dilemma variable, which shows the beliefs and perspectives of the users towards the IT tools and infrastructure used in the E-learning process.

The proxy for the attitude in question was developed from the instrument used in the research [14], which includes two main dimensions of the Unity Theory of Acceptance and Use of Technology (UTAUT). namely: expected performance (performance expectancy) and outstanding effort (effort expectancy). The lecturer's dilemma in using E-learning shows the lecturer's negative perception of the use of E-learning. Especially in this situation affected by COVID-19, lecturers tend to compromise and lose in virtual learning. Therefore, they also do not have high expectations for learning performance and their efforts in optimizing the learning outcomes in question [15]. The compromising nature in question is illustrated through their perception of the complexity

of AD problems and the imposition of sanctions for AD actions in conditions of full use of E-learning adoption in the learning process. The criticism on the full adoption of E-learning which relatively prioritizes speed rules (for example, in delivering materials and assignments) rather than prioritizing learning substance (flash over substance), has an impact on neglecting the supposed learning content [15]. Thus, the expected outcomes of E-learning practice are not comparable to the efforts expended by both lecturers as operators and students as users. E-learning is like fulfilling the need for formality and administrative completeness of lectures. It creates a dilemma for lecturers in actualizing their professional and pedagogical competencies. The compromising behavior of AD in E-learning practice, especially in situations affected by COVID 19, ultimately limits the role of lecturers as agents for changing students' moral character. Lecturers, directly and indirectly, provide space for students to take AD actions in various forms. This permissive attitude also makes lecturers limit themselves to imposing strict sanctions on students even though lecturers realize that the actions taken can have a negative impact on the character of prospective alumni who will take part in various public activities in the future [15], [16], [17].

2. THE IMPLICATION OF UTAUT ON E-LEARNING

Individuals' adoption and use of IT is the spirit of research related to information systems. Several theoretical foundations emphasize the primary dependent variable: behavioral intention to use a system [18], [4]. Behavioral intention is defined as "a person's subjective probability that he will perform a certain behavior" [19]. In 2003, Venkatesh et al. proposed the Unity Theory of Acceptance and Use of Technology (UTAUT) based on a consolidation of eight models and theories that interconnected, namely, Theory of Reasoned Action (TRA), Theory of Planned Behavior (TPB), Technology Acceptance Model (TAM), Motivation Model (MM), Model of Personal Computer Use (MPCU), Innovation Diffusion Theory (IDT), Social Cognitive Theory (SCT), and the Integration of Technology Acceptance Models and Planned Behavior [18], [1].

Specifically, in UTAUT, [18] synthesized that IT user attitudes affect behavioral intention to use IT. As an extension of TRA and TPB, UTAUT also concludes that individual behavior is influenced by their attitude towards the outcome of their behavior and the opinions of other individuals in their social environment. According to Ajzen and Fishbein, TRA

is a psychological process model that mediates the observed relationship between behavior and attitudes [13]. TPB, which is based on TRA, is built on the assumption that humans generally act rationally by considering all available information and paying attention to the consequences of their behavior. Ajzen proposed the TPB in 1985 as an extension of the TRA, which also attempted to address its shortcomings [12], [13].

According to TPB, an individual's intention to perform or avoid a particular behavior is the most critical determinant of whether that behavior is exhibited [12]. The dilemma of full E-learning adoption faced by lecturers in a condition where AD handling policies, both from the point of view of lecturers and institutions, are relatively loose also impacts preferences for sustainable use of E-learning. The seriousness of AD and the policies taken regarding AD in practice also reflect social conditions that influence individual attitudes in doing or avoiding certain behaviors. The behavior in question is the sustainable use of E-learning in the future. Although in the special conditions of COVID-19 where the policy of using E-learning is mandatory for lecturers and students and the potential for adopting it in the future is also relatively large - it does not necessarily make lecturers voluntarily take full advantage of the E-learning platform in actualizing their professional dan pedagogy related-competencies. In line with the essence of TPB, the potential degradation factor for the formation of moral character in the neglect of ideal learning content as a result of the full implementation of E-learning becomes the basis for lecturers' considerations in carrying out or avoiding the behavior of using E-learning sustainably in the future [15], [12], [13].

3. PROPOSED RESEARCH MODEL

In general, the research model of the relationship between Academic Dishonesty, E-Learning Dilemma, and Its Impact on the Sustainability of E-Learning Utilization for Accounting Lecturers was developed from the Unified Theory of Acceptance and Use of Technology (UTAUT) by [4]. In this study, the construct of acceptance of IT is proxied in the E-learning Dilemma variable against the E-learning use preference variable, which reflects the behavioral intention construct to use IT (behavioral intention) in the UTAUT model [4]. In addition, the social cognitive essence that characterizes UTAUT is reflected in the context of AD, which consists of sanctions given for AD actions and the seriousness

variable of AD problems as endogenous variables in this research model. This proposed study aims to confirm [15] criticism of the full use of E-learning. It highlights the factor of leniency in applying academic ethics in the use of E-learning so that it impacts the benefits obtained by lecturers as operators. In addition, the professional and pedagogical conflicts experienced by Accounting lecturers over the implementation of E-learning, mainly because it was affected by COVID-19, also created a dilemma for lecturers in considering the sustainable use of E-learning in the future. This dilemma is related to the actualization of the role of accounting lecturers as agents of forming and strengthening the moral character of prospective accountants to minimize the practice of accounting fraud in the future.

The following are the details of the hypotheses generated from the research model related to AD, E-Learning Dilemma, Sanctions on AD Practice and E-Learning Preference:

Hypothesis 1: The seriousness of AD problems has a direct effect on the imposition of sanctions for AD actions by Accounting Lecturers;

Hypothesis 2: The seriousness of AD problems has an indirect effect on the Accounting Lecturer's E-learning Dilemma;

Hypothesis 3: The seriousness of AD problems has an indirect effect on the E-learning Dilemma of Accounting Lecturers through the imposition of sanctions for AD actions;

Hypothesis 4: The imposition of sanctions for AD actions has a direct effect on the Accounting Lecturer's E-learning Dilemma;

Hypothesis 5: The seriousness of AD problems has a direct effect on the Preference for the Use of E-learning by Accounting Lecturers;

Hypothesis 6: The seriousness of AD problems has an indirect effect on the Preference for the Use of E-learning through the E-learning Dilemma experienced by Accounting Lecturers;

Hypothesis 7: The imposition of sanctions has a direct effect on the Preference for the Use of E-learning by Accounting Lecturers;

Hypothesis 8: The imposition of sanctions has a direct effect on the E-learning Dilemma of Accounting Lecturers;

Hypothesis 9: The imposition of sanctions has a direct effect on the Preference for the Use of E-learning through the E-learning Dilemma experienced by Accounting Lecturers;

Hypothesis 10: The E-learning Dilemma has a direct effect on the Preference for the Use of E-learning by Accounting Lecturers.

4. CONCLUSION

The research problem focuses on the dilemma of E-learning by accounting lecturers and their impact on preferences for sustainable use of E-learning based on the Unified Theory of Acceptance and Use of Technology (UTAUT) by [4]. Another point of view that constructs the E-learning dilemma for accounting lecturers is also based on relevant empirical studies, e.g., [15], [14], [16], [17]. They highlighted that lecturers' understanding of the seriousness of AD problems and the imposition of sanctions for AD actions has a direct and indirect effect on the dilemma of adopting E-learning and preferences for sustainable use of E-learning.

The proposed study also underlines epistemology and ontology of the research framework on the influence of academic dishonesty, the E-Learning Dilemma, and its Impact on the Sustainability of the Use of E-Learning for Accounting Lecturers to strengthen the use of information systems in educational institutions. Thus, the results of this study based on the UTAUT perspective will provide an update on the whole and sustainable use of E-learning models by taking into account students' character/moral formation factors.

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