

Perceptions among UK Accounting and Business Students as to the Ethicality of Using Assignment Assistance Websites

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Abstract

A number of websites have emerged in recent years that assist students seeking help in fulfilling academic requirements. This "assistance" often takes the form of fee-based access to solutions manuals, test banks, and essays, all of which allow students to circumvent the learning process. Prior research on college cheating in general reveals that business students are more likely to engage in academic misconduct which raises the concern that they will be more likely to use assignment assistance website (AAW) services. Using a series of structured group interviews, this qualitative study solicited the opinions of 58 UK university students in a variety of business majors regarding factors that might influence their decision to purchase AAW services. Fraud Diamond theory served as the foundation for discussion questions intended to explore student attitudes toward their capabilities for engaging AAW services, the opportunities that allow students to "get away" with using AAW-provided information, the pressures that motivate students to turn to AAW, and how they are able to rationalize this behavior. Analysis of student responses indicated that a number of internal and external factors appeared to inform student responses as to the propriety of engaging AAW services. Their responses mapped well onto the Fraud Diamond framework with two key themes emerging for each of the framework's four elements. In turn, the themes for each element facilitated the development of a theoretical model to explain the attitudinal and situational factors that interact to increase the likelihood that students will engage AAW services.

Introduction

Student utilization of online resources for assistance in completing assignments has evolved into an integral component of the college learning experience (Sangster et al., 2020). For example, accounting students seeking authoritative support for the proposed accounting treatment of a financial transaction might consult online pronouncements from the Financial Accounting Standards Board, International Accounting Standards Board, or other applicable reporting body, depending on the nature of the transaction and the applicable jurisdiction. Nursing students might use the internet to become knowledgeable about the relevance and reliability of online information, while those majoring in information systems may visit discipline-specific websites to access visualizations of micro and macro-level processes to better understand them. These exemplify but a few of a multitude of legitimate circumstances in which students might properly employ internet resources to enrich and enhance the learning

experience. In fact, virtual resources can help students to become more efficient and effective learners (Osgerby and Rush, 2015; Sangster et al., 2020; Sholihin et al., 2020) relative to their peers from prior generations who did not have vast amounts of information instantly available at their fingertips. Presuming, of course, that these resources are used in a proper and ethical manner.

Unfortunately, a cottage industry of online services has emerged in recent years that can arguably be described as helping students to circumvent the learning process (Emerson and Smith, 2021). These websites, ostensibly resources to assist students having trouble in specific classes, offer access to materials (for a fee) that many consider objectionable. These include such items as solutions manuals, test banks, essays, etc. Student procurement and substitution of these materials in place of their own efforts to complete assignments, projects, quizzes, tests, etc., constitutes academic misconduct or academic fraud. The negative ethical and pedagogical ramifications of this behavior, if widespread, appear staggering.

Estimating the prevalence of cheating among college students has proven to be a problematic endeavor. It has been suggested that this is because evidence has been primarily gathered from self-report data (Morris, 2018; Curtis and Clare, 2017; Newton and Lang, 2016). For example, Bretag et al. (2019) reported that only 5.78% of Australian university students indicated that they had engaged in contract cheating, and Curtis and Clare (2017) reported even lower levels, just 3.5% of students (from previously collected datasets). However, a Kessler International survey of 300 students from both public and private colleges and universities revealed among that 86% of students acknowledged cheating in some way, and of those, 42% admitted to purchasing term papers or essays online, 28% confessed to allowing others to take online classes for them, and only a relative few (12%) declared that they would never cheat because of ethical concerns (Schaffhauser, 2017). Moreover, Newton (2018) reported that the incidence of contract cheating is increasing with 15.7% of students in samples from 2014 onward admitting to paying for assignment assistance. Newton (2018, p. 1) also argued that “most samples were collected using designs which makes it likely that commercial contract cheating is under-reported, for example using convenience sampling, with a very low response rate and without guarantees of anonymity for participants.” Ellis et al. (2018, p. 2) echoed this concern by noting that “the number of instances being detected is considerably smaller than the volume of work being procured, produced and submitted.”

Prior research on college cheating suggests that business students may be particularly susceptible to the lure of cheating websites (Case et al., 2019; Iyer and Eastman, 2008; McCabe and Treviño, 1995), with further emphasis on accounting students specifically (Emerson and Smith, 2021). Moreover, it is possible that the rapid migration of college instruction to online course delivery modes in the wake of the Coronavirus Disease pandemic of 2019 (COVID-19) could very well result in a commensurate increase in accounting students turning to Academic Assistance Websites (AAW) for help with their studies (Emerson and Smith, 2021). The authors premised this assertion on 1) anecdotal reports by students of feeling more disconnected and less able to focus with all or nearly all their lectures delivered online either synchronously or asynchronously; and 2) the concomitant internet exposure and accessibility of these website services (e.g., see Rowland et al. 2018), which in combination may motivate students to cheat. Unfortunately, absent innovative and sustained mitigation efforts on the part of staff, even a return to a pre-pandemic mix of teaching modes may only have a limited attenuating effect on students who engage in cheating behaviors. If students perceive that they can engage these services without penalty, there may be little incentive for them stop. It is important that business and accounting students are discouraged from engaging in academic dishonesty and understand the consequences of such behavior. This in turn will benefit society, with the accountants, managers and professionals of tomorrow graduating with a heightened sense of ethical awareness and behaving as more responsible and reflective practitioners as a result.

Fraud diamond theory serves as the foundation for this study as it has for other recent examinations of various forms of academic dishonesty among accounting and business students (e.g., Bicer 2020; Bujaki et al. 2019; Meisenberg et al. 2016; Smith et al. 2021). This theory posits that the likelihood of fraud is predicated on the individual’s opportunities, capabilities, motivation and capacity to rationalize the act. Based thereon, we explore the following research questions:

- 1a) Do opportunities exist for students to engage in academic dishonesty via contracting with AAW, and if so,
- 1b) what is the nature of these opportunities?
- 2a) Are students financially and/or ethically capable of engaging in this form of academic dishonesty, and if so,
- 2b) what is the nature of these capabilities?
- 3) How do students rationalize engaging in this form of academic dishonesty? And,
- 4) under what circumstances do students turn to AAW for assistance?

Prior studies have predominantly explored academic dishonesty through survey methods, but inconsistencies have been noted where participant responses did not reflect practice (Bretag et al. 2019; Curtis and Clare 2017; Ellis et al. 2018; Rusdi et al. 2016). This study uses semi-structured focus group interviews to obtain in-depth student perceptions regarding the decision to engage AAW services. Moreover, supported by the theoretical foundation of the fraud diamond, we identify key practical implications and offer recommendations of best practices to be implemented by educators.

The balance of this paper is organized as follows. First, we review the relevant literature on academic dishonesty among college students in general and accounting and business students in particular. We then discuss the benefits of incorporating a qualitative approach to gain a better understanding of student thought processes surrounding the engagement of AAW services. Next, we describe the sample selection process and participant characteristics, data collection, and data analysis procedure. We then present the results organized along each of the fraud diamond elements, followed by a discussion, noted limitations, and concluding remarks.

Literature Review

Academic Dishonesty among Accounting and Business Students

Bujaki et al. (2019, p. 29) defined academic fraud (i.e., dishonesty) as "...actions, behaviors or, in some cases, omissions that may give rise to an inappropriate assessment of an individual's academic performance or which give an unfair advantage to some individuals in their educational endeavors." The authors citing Becker et al. (2006), illustrated several examples of academic fraud including plagiarism, falsifying data, using fictitious citation sources, and various forms of exam cheating. They posit that left unchecked, these behaviors can reduce the market value of students' degrees, the reputation of the academic institution, and public trust in higher education. Efforts have been made to mitigate such risk, including technical solutions in Excel-based accounting assignments (Lux and Knight, 2021), and paraphrasing of online test bank questions combined with proctoring technology (Golden and Kohlbeck, 2020). Nonetheless, academic dishonesty remains prevalent, and can persist right into the workplace. In February 2022, US and Canadian watchdogs announced more than \$900,000 in penalties for PwC over exam cheating involving 1,100 of its (mostly junior) auditors who shared answers to internal assessments (O'Dwyer, 2022). However, this fine is dwarfed by two other recent penalties imposed by the SEC. In 2019 a \$50 million fine was assessed on KPMG for illicit use of PCAOB data and manipulating test scores associated with internal training exams by lowering the minimum passing grade. The SEC found that "at times, audit professionals achieved passing scores while answering less than 25 percent of the questions correctly" (SEC, 2019). More recently (and even more distressing), in June 2022 the SEC penalized Ernst and Young \$100 million in association with staff being provided answer keys to the ethics exam required for initial certification as a CPA as well as widespread auditor cheating on other ethics requirements associated with continuing professional education programs. Moreover, the firm was also charged with misleading enforcement officials sent to investigate the matter, by withholding evidence (SEC, 2022). According to the NY Times, some of the EY employees attempted to rationalize their behavior by stating that they had cheated because of "work commitments or an inability to pass training exams after multiple attempts" (New York Times, 2022).

There is an association between the behavior of students while at the university and their behavior in the workplace. As noted by Winrow (2016), the less that accounting students perceive ethics to be a quality sought by employers,

the higher the level of academic misconduct reported by the student. Educators have a responsibility to explore how academic dishonesty may be addressed and minimized, to safeguard the integrity and reputation of the profession.

There is a long history of academic dishonesty in higher education (see Emerson and Smith, 2021, for a review). However, as Bicer (2020) observed, technology advances, worldwide internet usage, and easy access to information have coalesced to increase opportunities for students to engage in dishonest behavior. Furthermore, Winlow (2016) lamented that despite an increased focus on teaching business ethics, academic cheating persists as a global problem.

As noted above, prior research suggests that business students may be more likely to engage in academic misconduct. (e.g., Bicer 2020; Davy et al. 2007; Klein et al. 2007; Lawson 2004; McCabe and Treviño 1993; McCabe et al. 2006; Meiseberg et al. 2017). McCabe and Treviño (1995) found that 84% of business students self-reported cheating behaviors compared to a 66% average among undergraduate students at-large. Iyer and Eastman (2008) reported that 75% of business students reported engaging in some form of cheating. In a survey of 1,364 business students from 2014–2018, Case et al. (2019) reported that while the percentage of students who cheat on exams using instructional technology was fairly constant at around 25%, the percentage who downloaded a paper from an external source and submitted it as their own rose from around 11% in 2014, to nearly 20% in 2018. Smith et al. (2002) argued that there is even greater concern about college cheating among accounting majors because they will ultimately be held to a higher standard by the accounting profession and their clients. Moreover, in performing their duties, accountants must comply with various Codes of Ethics which emphasize honesty and integrity – expectations that do not have corollaries in other business fields. Such concerns motivated this exploratory case study designed to assess the depth of accounting and business student familiarity with AAW, the factors influencing their use, the extent to which students acknowledge using these resources by peers and/or themselves, and their justifications.

Noted by Winrow (2016), citing Caruna et al. (2000), up to 87% of business students admit that they cheated at some point in their college studies. This is especially disconcerting with respect to business students in general, and those pursuing an accounting major in particular, as there appears to be a strong connection between academic dishonesty in college and unethical behavior in the workplace (Ballantine et al. 2018; Carpenter et al. 2004; Graves 2008; Lawson 2004; McCabe et al. 1996; Nonis and Swift 2001; Sims 1993; Sims and Felton 2006). This connection, and the numerous high-profile accounting and business scandals over the past two decades involving unethical behavior by top corporate officials, have undoubtedly served to motivate accrediting bodies (such as the Association to Advance Collegiate Schools of Business) to emphasize the need for accounting and business programs to ensure that graduates are properly educated and possess the requisite tools and training to behave ethically in the workplace (Ballantine et al. 2018). Unfortunately, the emergence of large-scale AAW has worked in direct opposition with this objective.

The Fraud Triangle/Diamond

The fraud triangle framework has underpinned many prior research efforts designed to better understand how and why accounting and business students engage in academically dishonest behaviors (e.g., see Bicer 2020; Boyle et al. 2016; Connelly et al. 2006; Harrison et al. 2018; Meisenberg et al. 2016; Smith et al. 2021, 2022). The fraud triangle (Cressey 1953) originated in the fields of criminology and sociology (Harrison et al. 2018) and has become an accepted framework for examining the factors associated with many types of fraudulent behavior including academic fraud (Bicer 2020; Bujaki et al. 2019).

Harrison et al. (2018) stated that the fraud triangle is an interactionist framework wherein all elements must exist for fraud to occur. However, Becker et al. (2006) citing Ramos (2003) cautioned that just because all the fraud triangle elements are present does not necessarily imply that fraud exists, but rather signifies that the likelihood of its occurrence is amplified.

The elements of the fraud triangle are motivation (incentive), opportunity, and rationalization (e.g., Albrecht et al. 2012). A fourth element has emerged from the professional accounting literature: capability (Wolfe and Hermanson, 2004). As interpreted by Harrison et al. (2018), people will assess whether they have the skillset and ability to

successfully carry out the fraudulent activity that they are contemplating, and those who perceive that they are capable will be more likely to engage in that activity. Wolfe and Hermanson (2004) coined the term 'fraud diamond' to include capability as the fourth element.

Tinkelman's (2009) synopsis of prior research on causes of academic fraud provided a framework for relating the fraud diamond elements to various forms of student misconduct; incentives (i.e., motivation or pressure) for academic misconduct include "the desire for good grades, fear of losing financial aid, desire to avoid embarrassment and impress peers, etc." (Tinkelman, 2009, p. 16). In turn, the motivation for good grades may be rooted in pressure from parents, graduate schools, and/or employers (Becker et al. 2006).

Perceived opportunity for academic misconduct exists if students believe that they can commit the act and a concurrent expectation that they are unlikely to be caught and/or punished (Bujaki et al. 2019). This belief can arise when students see their peers engaging in an academically dishonest manner without being detected (Becker et al. 2006). Peterson (2004, p. 53) noted that the student needs only to believe that an opportunity exists, regardless of its actual existence, and that "perceived opportunity can exist in countless ways, limited perhaps only by students' imagination."

Student assessment of their capabilities to commit academic fraud rests on their evaluation as to whether they possess the requisite knowledge, skills, and abilities that will allow them to engage in specific behaviors, i.e., believing that they can take advantage of a perceived opportunity by obtaining and using solutions to assignments without being caught. Moreover, their evaluation of the likelihood of being caught may rest on their perceived capability to effectively disguise the information received so that it appears to be their own work, and/or to sufficiently understand and interpret the information provided so that if subsequently asked to explain their work, they are able to do so without suspicion.

Lastly, rationalization represents an individual's ability to internally legitimize the intended action as consistent with their personal ethical code (Cressey 1953). The perpetrator will rationalize the act before it is committed in a desire to minimize their cognitive dissonance and the need to remain within their moral comfort zone (Dorminey et al. 2012). Rationalizations for academic misconduct include arguments that assignments are too difficult, time consuming, or irrelevant to successful assimilation to the course subject matter, beliefs that no one is being harmed by their actions, or that the instructor's teaching style is deficient or otherwise at odds with the students' learning styles, thereby justifying their behavior (Bujaki et al. 2019). Moreover, students may further legitimize their actions because they believe them to be moral and acceptable, or because the act was not specifically prohibited and must therefore be allowed (Becker et al. 2006). Accordingly, the decision to engage in academic dishonesty arises from the joint influence of the individual's motivation in concert with a frank assessment of their own unique capabilities, their perception of the opportunity to perform the act without consequences, and their ability to justify the intended action. Indeed, Smith et al. (2021) hypothesized and found that each of the elements of the fraud diamond had a predictable association with the decision to engage in academic misconduct.

Assignment Assistance Websites

Student engagement of website services for assistance in completing assignments may be considered a form of contract cheating, i.e., "the submission of work by students for academic credit which the students have paid contractors to write for them" (Lancaster and Clarke 2006, p. 1). While the first incidences of contract cheating were primarily related to computer coding assignments, the practice has expanded to a broad array of activities where students outsource assignment assistance to third parties, both unpaid and paid (Bretag et al. 2019). Third parties may include friends, family members, peers, and even unwitting faculty members. Websites that offer assignment assistance in exchange for some form of compensation may be considered willing third parties. For example, Chegg, Inc. requires a monthly fee while Course Hero may provide assistance in return for student uploads of course materials.

Emerson and Smith (2021) charged that the rise of websites that provide students access for a fee to course materials such as solutions to homework, quiz, and exams, etc., is an alarming example of using technology to facilitate

academic dishonesty. While a quick internet search will reveal many of these websites, a popular site used in the United Kingdom is Essay UK.¹ Like other sites (i.e., Essay Sauce, Home of Dissertations and ResearchoMatic), Essay UK claims to make students, “a better learner and a stronger academic,” with “trusted reviews” from previous customers. Ironically, Essay UK has a plagiarism-free guarantee, stating, “if the work we produce contains plagiarism we'll pay out a £5,000 guarantee.” While an existing bank of essays can be sourced, the website also offers a matching scheme, where ‘expert writers’ are matched to the student and create a “bespoke model answer that covers every aspect of your requirements” also providing a 7-day amendment period in which students can review the essay that has been written for them and notify Essay UK of any amendments to be made. Such sites also offer refer-a-friend discounts, dissertation titles, reflective writing, and essay plans, as well as proofreading, PowerPoint presentations, and editing. Prices typically vary depending on the assignment type, course rigor, desired grade, and speed of delivery. For example, for essay writing services, prices start from £124 at undergraduate 2:2 level (US equivalent 2.7 - 3 GPA score) for 1,000 words and increasing from there based on topic, length, required grade and delivery time. For Ph.D. thesis writing services, prices start from £612 for 1,000 words. Some examples of writing and essay plans are provided free of charge. Despite the cost of AAW, the ease of use and features such as a “plagiarism-free guarantee” make these services attractive to students, whatever their motivation, perceived opportunity, and justification of engaging with AAW may be.

AAW and the Law

On April 28, 2022 the Skills and Post-16 Education Act of 2022 went into effect in the U.K. This landmark legislation represents a fundamental change in the contract cheating/AAW dynamic by making illegal certain offenses related to providing students with assistance materials and/or completing assignments on the behalf of students. The law prohibits the distribution of materials to students that could be used in completing an assignment, provided that those materials are provided in connection with an assignment, have not been published generally, and are not typically available without payment. Specifically, the statute states that, “it is an offence for a person to provide, or arrange for another person to provide, in commercial circumstances, a relevant service for a student in relation to a relevant assignment” (Skills and Post-16 Education Act of 2022, § 27: 1). These provisions appear to be directly applicable to all forms of AAW. Moreover, the law also prohibits advertising cheating services and holds corporate officers accountable for the actions of their firm. Thus, the UK joins Ireland, Australia, and several US states in criminalizing the act of providing materials that facilitate academic misconduct (Awdry et al. 2021).

Qualitative Research Insights

Prior research has identified various reasons for student engagement in academically dishonest behaviors and has attempted to categorize these reasons across the dimensions of the fraud diamond. Yet, as Awdry and Newton (2019, p. 594) noted, “the reasons why students engage in contract cheating via essay mills and other commercial services have not been studied in detail...” Moreover, there is a dearth of literature that specifically addresses student attitudes toward, and experience with, contract cheating (either as consumers or providers of information to AAW), especially within the context of the fraud diamond. Extant studies in this field have been largely quantitative in nature, consisting of statistical analyses of student survey data. However, there have been noted inconsistencies in these studies where participant responses did not accurately reflect practice (Rusdi et al. 2016; Curtis and Clare 2017; Ellis et al. 2018; Bretag et al. 2019).

Although survey methods that offer full anonymity can encourage honesty in responses, the focus of enquiry here may be explored more effectively through qualitative research methods (Devlin and Gray 2007; Klein et al. 2007; Gullifer and Tyson 2010; Winrow 2016). In essence, qualitative research offers the prospect of what Ballantine et al. (2018, p. 256) referred to as “thick descriptions of the relationships between the variables.” That is, the use of qualitative methods can provide unique insights about beliefs and behaviors, especially regarding the phenomenology about the topic under study. Indeed, Kelle (2006, p. 309) noted that

¹Chegg, Course Hero, and Quizlet are three of the most popular AAW in the US. See Emerson and Smith (2021, pp. 8-9) for an in-depth description of the scope and size of their operations.

“Quantitative methods can give an overview about the domain under study and can describe its heterogeneity on a macro-level, whereas qualitative methods can be used to gain access to local knowledge of the field in order to develop theoretical concepts and explanations that cover phenomena relevant for the research domain.”

Osgerby and Rush (2015, p. 342) observed that “focus groups are an accepted methodological research instrument to gather qualitative data from targeted populations. They enable an informal probing of the issues and observation of participants’ responses, interactions, and behaviors.” The present study employs a qualitative approach using semi-structured focus group interviews to develop a more-in depth understanding of students’ decisions to engage the services of AAW. In doing so, it represents a method that compliments prior quantitative research efforts, one that might “help to identify unobserved heterogeneity in quantitative data as well as previously unknown explaining variables and misspecified models” (Kelle, 2006, p. 309). Supportive of the present line of inquiry, Ballantine et al. (2018, p. 256) suggested that, “further research might adopt an interpretivist approach involving, for example, interviews and focus groups with business students to gain further insights into the impact of students’ approaches to learning on academic cheating.” Moreover, and as noted above, focus groups are an excellent and well accepted methodological technique when the goal is to gather detailed information and insights related to a target group’s thoughts, feelings, and behaviors (Osgerby and Rush, 2015).

Method

Sample

Study participants consisted of 58 undergraduate students enrolled in various business school courses at a major university in London during the 2019-2020 academic year. Majors included Accounting, Business Management, and Marketing, all three years in length. Volunteers were solicited with an email call to all undergraduate students in the business school with the incentive of a 10 GBP Amazon Gift voucher for participation. Potential volunteers were assured anonymity of responses by noting that the interviewers were not faculty members at the university, and that during the actual interviews, volunteers would only be identified by numbers. For example, participants referred to each other as “Participant 1, Participant 2, etc.” when speaking in the sessions, to maintain confidentiality. This also assisted in collating responses during the manual transcriptions of session discussions. Each volunteer participated in one of seven targeted one-hour focus group discussions conducted in October 2019 and February 2020. Focus groups were implemented as opposed to interviews as they offer, “the chance to observe participants engaging in interaction... thus providing a valuable context-specific element to the discussions” (Selwyn et al., p. 196). Specifically, as mentioned previously, Ballantine et al. (2018) suggested that additional insights into the phenomenology of academic dishonesty may be obtained through qualitative student interviews.

Table 1 presents the sample demographics. As indicated, there were 30 male and 28 female participants across all three years of study. 32 students (55%) were in their second term of first year of study. Another 16 (28%) were in the first term of their second year of study, and the remaining 10 (17%) were in their last term of their third year of study. Participants were enrolled in six courses of study in the business school, with most matriculating in Business Management (n = 17; 29%), Marketing (n=16; 28%), or Accounting (n=10; 17%).

In analyzing 798 articles of organization and workplace research over ten years, Saunders and Townsend (2016) found a range of 1-330 participants, a norm of 15-60 participants and a median of 32.5. Furthermore, Krueger (1994) and Morgan (1996) both highlighted that most projects consist of four to six focus groups, as little new information emerges after the first few groups. Delbecq (1975) recommended focus groups of 5-9 members, as groups of less than 5 lack critical judgment and groups of 10 or more often does not improve accuracy. From this guidance, the 58 participants were divided into seven focus groups to ensure most appropriate collection of data. Sessions were scheduled around students’ classes to encourage attendance.

Data Gathering Process

At the beginning of each session, the moderator explained the ground rules including the expectation that each participant would contribute to the discussion, that all contributions would be strictly confidential, and that the session would be recorded for analysis of responses (see Appendix 1). The moderator then proceeded to ask participants a series of structured questions (see Appendix 2). At the conclusion of each session, the moderator debriefed the participants by summarizing the comments and asking if there were any questions or whether anyone thought that their comments needed clarification. Each recording was transcribed manually for further analysis. This process ensured full immersion in the data, avoiding the white noise that can come with qualitative data analysis software.

Data Analysis

Following Hayes' (2000) suggested procedure as outlined by Gullifer and Tyson (2010), the moderator read the focus-group transcripts multiple times to identify common themes among all focus group sessions. This process enabled identification of all the common response patterns as they related to the fraud diamond framework, what Gulliver and Tyson (2010, p. 468) referred to as "proto-themes". The authors, citing Hayes (2000), noted that these proto-themes are the beginning of a theme that will be modified with further analysis.

After initial definitions were assigned to the proto-themes, the transcripts were re-examined for comments that were relevant to each theme. We adopted Gulliver and Tyson's (2010, p. 468) definition of a theme as, "the patterns that repetitively occur, both within each transcript and across the focus groups." We then conducted a credibility check as suggested by Willig (2001) to assess the analysis and interpretation of the transcript data was consistent across researchers. The first author conducted the initial analysis of the transcript data. Afterward, the second and third authors independently examined the transcripts and interpreted the data. The authors then met to discuss their findings and resolved any discrepancies. At the completion of this step, the final form and definition of the proto-themes were identified and classified, and the process was concluded with two different proto-themes assigned to each of the fraud diamond elements.

Results and Discussion

The four elements of the fraud diamond provided the overarching framework for categorizing responses to the semi-structured focus group questions enumerated in Appendix 2. The fraud diamond was selected over the fraud triangle to provide a more nuanced understanding of students' experiences and perceptions of AAW, and to provide greater focus in terms of including capability as the fourth element (Wolfe and Hermanson, 2004). An acknowledged limitation of the fraud diamond is that some concepts may overlap. For example, 'affordable' is identified as both a physical capability and rationalization. This is because students referred to affordability in both terms, where they first identified whether they simply had the funds or not to engage in AAW, while also rationalizing the cost of such services in terms of a cost-benefit analysis. Despite this overlap, the fraud diamond provides the opportunity to understand students' experiences with AAW with greater clarity regarding their perceived pressure, opportunity, capability, and rationalization. As noted above, two clear themes emerged for each of these elements from analysis of participant responses. These themes provide further context as to the interplay of factors that influence a student's decision process as to the propriety of engaging AAW for completing course assignments. Figure 1 illustrates the empirically derived model which serves as the basis for the ensuing discussion.

Perceived Opportunity

A review of the transcripts from our focus groups revealed that a variety of external and internal factors inform student perceptions regarding the opportunity to access and use AAW. As Figure 1 illustrates, environmental influences comprise the external factors, whereas the internal factors consisted of student initiatives.

Perceived opportunity reflects students' beliefs that they will be able to exploit a situation or resource to their advantage and a concomitant belief in a low likelihood of detection and adverse consequences (Vousinas, 2019). School control structure is an environmental condition that implicitly contributes to student perceptions regarding the opportunity to engage in academically dishonest behavior, and outdated, ineffective, or absent controls facilitate

the opportunity to commit fraud (Ramos 2003; Wolfe and Hermanson 2004; Widianingsih 2013). AAW allow students to actively exploit the opportunities created by the inability of educators to detect their use and the paucity of controls against them (Emerson and Smith, 2021). As discussed below, the purveyors of these websites appear to be aware of the opportunities their products provide, and actively solicit students to engage in their services through a variety of channels. Moreover, numerous other internal and external factors interact to create student perceptions that the opportunity exists to successfully contract with website assistance services.

As enumerated in Appendix 2, students in the interview sessions were presented with a series of questions aimed at determining their familiarity with AAW, their perspective on the ability to successfully utilize these resources, and the university's ability to detect and prevent them from engaging in this activity. Their responses, categorized below, shed light on several factors that students perceive as opportunities to adopt the services of these websites to their advantage. Sources of comments are abbreviated according to groups (i.e., Group 1 – G1), and participant number (i.e., Participant 1 – P1). For example, G1P1 refers to Group 1 participant 1.

External Opportunities

General Awareness.

Most members of the current generation of students have grown up with access to a wide variety of internet-connected technology tools including computers, tablets, smartphones, and smartwatches. They have also grown up using a variety of social-networking sites, including Facebook, Snapchat, Twitter, Instagram, FaceTime, etc. It would follow that a significant number of today's students possess technology and online data access skills that are so developed as to be second nature. Consequently, it should not be surprising to learn that most of the focus group participants had a general awareness of AAWs, as indicated by the following student responses:

G4P3 "It looks pretty easy to just Google these and find it on the first result. And you probably just pay with PayPal, and that's it."

G4P2 "You can find anything if you're looking for it... it's very easy."

Direct Website/E-Mail Solicitation of Students.

As Rowland et al. (2018) noted, AAW use several persuasive tactics to entice students to engage their services. These include proactive efforts to contact and target students. As illustrated, students stated:

G3P8 "Somebody got in touch with me. I don't know if they have an email database... they said that if you're interested in an essay-based structure of assessment brief, we can help you out... I said no, and they got in touch with me three or four times. I said no at every single stage, and they were kind of pushy."

(Four other participants in this group had this experience as well).

G6P9 "When I log into my student email... I got an email from somebody saying that I could buy essays."

Social Network Solicitation.

A response to a group follow-up question asking students to describe a situation that describes an opportunity to write an assignment for a fee demonstrates that students are also directly targeted by websites to provide content that can then be distributed to others:

G5P5 "I've been targeted by many, many ads on Instagram and Facebook to write essays ... A few months ago, I got a few accounts to follow me requesting and asking if I needed help with assessments... Whenever you write anything like a dissertation, the first thing that will come up is UK Essays and it's like an ad... they have really good summaries and stuff on how to write your dissertations..."

G5P2 "These services just pop up... on ReachOut, Instagram, everywhere... Not just their websites... [but also] on Instagram [and other] accounts... They know you're a student... they're looking for students... If you follow, for example, [the] Student Union [on Instagram], they search Student Union [followers]."

G6P2 "On the first year [Facebook] group... people [from outside of the university] ... would go into the page and contact students directly."

Faculty/Staff.

Somewhat paradoxically, several students indicated that efforts by university staff to dissuade students from using AAW may have unintentionally highlighted the opportunity to do so. The following statements epitomize this sentiment:

G5P1 “Once you’re told what not to do, that might put the thoughts into a lot of student’s minds to have that as a last option.”

G6P1 “If they started with preventing sites like Chegg ... people have VPN and protected networks where they can still access those sites...Once they tried blocking [those] sites and people still did... people did it more, if anything.”

Internally Generated Opportunities

Internet Search.

It became evident in the group interview sessions that students also took an active role in both soliciting and providing online assignment assistance. Examples of soliciting assistance include:

G2P2 “Buy the cheapest one that will probably get you caught, then rephrase it to a point where it looks like it’s yours.”

G3P3 “There are people that buy certificates, let alone essays, so it’s not hard. You just have to know somebody that knows somebody.”

G5P1 “There have been times when I don’t know how to start my essay, so I would look online, look at other people’s essays...but I wouldn’t copy how they started, but I would use it for influence.”

Peers.

In addition, students often actively assist other students. The following comments shed insight into this phenomenon:

G6P1 “A lot of teachers recycle assignments and papers like every few years and a few kids worked out an algorithm at my high school for the teachers and created this huge Google spreadsheet, that has every single test for the past ten years.”

G4P3 “I think... maybe they actually pay people that they know... pay a previous student, if they have free time, and if they want money.”

G2P2 “It’s good to have friends so they can help you and you can help them...which is a mutual benefit.”

Motivation/Pressure

Widianingsih (2013, p. 253) defined the fraud diamond element of motivation or pressure as, “the motivation for cheating may come from the students themselves or others such as parents, fellow student, and the pressure to be able to maintain a GPA (Grade Point Average).” Other scholars have suggested that academic stress, inconsistent application of rules and standards, a lack of time to complete course requirements, overall perceptions of course difficulty, and beliefs that they will be unable to perform satisfactorily without cheating can all serve as motivation (e.g., Becker et al. 2006; Peterson 2004).

Several pressures and motivations emerged from student responses to the structured interview question that read in part, “...why do you think that students at university seek online assistance?” These were categorized as faculty-driven, (e.g., time pressure and excessive workload), and student-driven (e.g., ease/laziness, fear of failure, and family expectations). In those cases where a response might be illustrative of more than one category, the most applicable category was selected for classification.

Faculty/Staff Driven**Time Pressure.**

Students acknowledged that time pressures emanated from dual sources, i.e., the faculty and themselves, as reflected in the following comments:

G6P1 “The teachers will procrastinate before talking about the assignment until it’s almost too late and none of us know what’s going on.”

G2P3 “The [lecturer] just put it off way too long.”

G3P5 “...lack of time as well. There are students that work fulltime or have kids... I know [a] person... used to buy essays only because [they were] working fulltime, and she just didn’t have enough time.”

Lack of Preparation and Workload.

A review of the literature reveals that lack of student preparedness and excessive workload are oft-cited reasons for several academically dishonest behaviors (e.g., see Saiden and Isa 2013; Yu et al. 2017). Engagement of AAW is no exception as exemplified by the following quotes:

G4P1 “I feel like it depends on the workload. Like today, when I was coming here, I heard someone telling his friend, that they had to do 8,000 words and I was shocked. Maybe this is why people might choose to buy an essay because of the workload.”

G5P5 “None of the students are born with essay skills we cannot write an essay straight away.”

G5P2 “When you come to essays, it’s not natural...”

G5P1 “Cut it down to small essays... and writing small essays rather than one large essay.” (pressure/risk of 100% weighted assessments)

Student Driven**Ease/Laziness.**

The ease with which students can access AAW and the temptation to do so as a means of circumventing the learning process are recounted in the following quotes:

G1P2 “A point of ease... rather than having to put yourself through that work.”

G3P1 “When you start the first year... there’s less risk involved.”

G2P2 (If the deadline is fast approaching) “Google, copy, paste, and hope you don’t get caught.”

G4P2 “If there’s an easy way to do it then it might be the best way. Especially because it is first-year and things don’t matter as much... as long as they get something in, that’s all that matters. I think business is often looked at as the safe degree, the backbone degree that you can fall back on and for a lot of people if you’re doing it because you’re forced to do it.”

G2P3 “Laziness.”

G5P7 “It’s so easy to just search the Internet... it’s easier to do that compared to say going to the library and looking up books.” (a sentiment also shared by G5P1 and G5P6)

Fear of Failure.

Fear of failure has been shown to predict several forms of academic misconduct among college students across a variety of disciplines (e.g., Stone et al. 2009; Guo 2011; Ip et al. 2016; Ifeagwazi et al. 2019; Awdrey and Newton 2019). This theme was also evident among the business students in this study as illustrated by the following comments:

G1P1 “Lack of confidence... fear of failure”

G1P3 “Some people might get desperate, and you never really know someone’s position.”

G5P6 “If you don’t really have an option and you feel like you’re going to fail, go for it.”

G7P2 “When they realize, oh my God, I might not even graduate, I think that could very easily push you towards thinking that purchasing something or [otherwise obtain] any other resource that would help you.”
 G3P1 “It could be anxiety related... there is some help in place... but I guess when things get desperate, they may seek help in other ways.”

Family Pressure.

Becker et al. (2006) posited, and Devlin and Gray (2007) found, that some students might have incentive to cheat due in part to pressure from their parents for them to be successful. This theme clearly emerged among the participants in the current study as exemplified by the following quotes:

G1P3 “Some people come from families of continuous success and there’s a lot of expectations.”
 G2P2 “There’s some parents that want their kids to always have a perfect score.”
 G4P2 “If they’re doing a degree to just to appease family... and they’re not interested in the subject matter, then it would be very difficult for them... because they just don’t care for it.”

Rationalization

Rationalization reflects students’ capacity to reconcile academic misconduct with their personal code of ethics (Widianingsih 2013; Becker et al. 2006; Kock and Davidson 2003). Boyle et al. (2019), citing Murphy and Dacin (2011), stated that students use rationalizations to avoid negative emotions such as guilt that often accompany academically dishonest acts. Boyle and his colleagues also proposed that students also engage in a psychological cost-benefit analysis in which they weigh the potential benefits that may be derived by cheating (e.g., good grades, job procurement) against the perceived costs (e.g., probability of detection in consideration of the severity of likely penalties). A perceived imbalance between these factors can promote culture of cheating (Boyle et al. 2016). Our student focus group comments supported this cost-benefit analysis theme. However, student rationalizations also reflected intense frustration with the lack of guidance and support provided by faculty (staff) and others at the university. It was also clear from the responses that the students’ personal ethical code was influential in the decision to use AAW.

Faculty/Staff Driven

Lack of Availability/Insufficient Guidance.

Student angst over the lack of guidance and/or assistance from faculty (staff) and other university services (e.g., the writing center) was identified as a strong motivator for turning to AAW for help. The intensity of these concerns is reflected in the following comments:

G3P2 “If help is more available than going on the website... if the lecturers were easier to reach than having to go to the website ...”
 G1P1 “[AAW are] more readily available to students than the University services.”
 G6P7 “Not enough guidance.” (with murmurs of agreement from other group 6 participants)
 G3P3 “There have been quite a few lecturers where you go to them and you ask them... and you don’t get the answers that you wanted... so you’re like, where do I go now?”

Substandard Pedagogy and Inadequate University Support Services.

One of the consistent themes was that their instructors were unable to teach effectively.

G5P6 “The major problem is how most... teachers... just force you to get most of your knowledge from books and I think that’s one of the worst ways to learn, at least for some people... Way too independent, it’s like I’m paying nine grand for nothing, just to [teach] myself.”
 G3P4 “If the lecturer wasn’t good enough, like wasn’t thorough enough with the course.”
 G4P1 “I think that the University can do more sample papers... most people get the essays from those websites because they want an idea.”

G5P1 “The last time I was given some sort of genuine structure to work from on my essays was back in first year... one of the modules I’m doing now it refers back... to one of the modules that I did last year. But the way it’s being referenced... it’s just assuming that you would’ve done well last year, even if you hadn’t.”

G5P6 “If he was going to fail, I’d be like you may as well use [AAW], I mean, why not?”

G3P6 “We also had lecturers where we’ve all complained about them, and nothing has been done about it... so that’s pretty demotivating.” (Many others echoed this theme: a motivating teacher means a motivated student).

Motivation.

When instructors are invested in their students, the students begin to take ownership of their own learning, and when instructors appear not to care, that attitude is reciprocated by the students. For example,

GP3P10 “When the lecturer is interesting and engaging...for me it motivates me to do better, to do more, to put [in] more effort. But if the lecturer isn’t helpful in any way, hard to understand, or not really useful in a sense, it just demotivates me too, and I feel like I’m going to do bad in the course from the beginning.”

Student Driven

Cost-Benefit/Aids Progress toward Degree.

As previously mentioned, affordability can be considered a form of physical capability (simply, are there funds or not), and more specifically in terms of a cost-benefit analysis. The above-referenced student support concerns reflect an externally focused set of rationalizations, whereas Boyle et al.’s (2019) psychological cost-benefit proposition implied justifications that emanate from students’ internalized value systems, and it was clear from some of the comments that the possibility of being detected and punished was a significant consideration. Evidence of Boyle et al.’s (2019) proposition are reflected in the following student comments:

G1P3 “I can afford it, therefore it’s ok.”

G3P2 “I think if you need that little nudge to get the momentum going, I don’t think it’s that bad.”

GP5P1 “Cause the [University] has made it quite clear like about plagiarism, and using your own work... it’s made it quite clear that you’ll get punished for doing such things.”

G6P5 “Go for it... for the grade.”

G6P9 “[Students] think they’re worth a grade that they haven’t worked for... false sense of entitlement, you might as well to get the best grade. They’d rather pay to just get it done.”

Ethical Considerations.

The ability to rationalize means that the individual can align the act with their internal moral code, and it was clear from some of the responses that this code varied widely among our participants thereby facilitating or inhibiting the act:

G5P6 “If I’m [in a slump with an assignment], I would just be creative about and use whatever technology is available and that’s how I’d secure a grade.”

G3P3 “I was too scared to use it.”

G2P3 “I guess if you’re getting the solutions, it gives you an unfair advantage over everyone else.”

G2P2 “Google it and find your solutions online. It’s just really good when that happens. Because you just copy the answer, you get a grade that is acceptable and that’s it basically.”

G4P3 “Why not pay for it? Maybe that’s a bit unethical, but that’s life, you know.”

G4P2 “You’re only cheating yourself.”

G5P6 “There’s nothing wrong with it specifically. Especially if you don’t get caught. If anything, it’s quite smart if you think about it.”

G5P5 “Universities should raise the awareness of how unethical it is and make the student feel guilty if they use it.”

Some students saw the virtue in not cheating as its own reward or for accolades from family members:

G2P2 “It’s better to get caught than to get better at cheating.”

G3P8 “I also think it’s really rewarding when you’ve worked hard, and you’ve got a good grade for it rather than paying someone else to do it.”

G7P2 “When you know that you’ve done it yourself it’s a big achievement.”

G5P3 “For me, the ends do not justify means at all... I’d rather fail.”

GP7P2 “My parents are proud of me because of the work I put in for myself. And when I go to apply for a job, and everything that’s on my CV, I know that I did that because I actually put in the work.”

Perceived Capability

Focus group responses indicated physical and psychological components to student perceptions of their ability to easily obtain and utilize online assistance resources without detection. That is, one must be able to physically capable to engage in the behavior and must also be able to handle the psychological stress that might result from 1) the fear of getting caught; and/or 2) cognitive dissonance arising from an internal conflict between the contemplated behavior and awareness of the ethical implications of that behavior.

Physical Capability

This component reflects students’ perceptions that they have the means to engage in the act and get away with it without detection. This may be because the services are so affordable and readily available to students, or because they simply believe that they are unlikely to be caught. These views are reflected in the following comments:

G6P10 “I could walk out here and say I’ll give you £100 if you write this essay and someone will do it.”

G2P1 “Thing is, how will they know if it’s your writing?”

G1P2 “I actively use these resources.”

GP5P6 “My opinion on it is that there is nothing wrong with that specifically. Especially if you don’t get caught. If anything, it’s quite smart if you think about it. But, expensive though, crazy expensive.”

G1P3 “I assume it would be someone who probably has enough money to spend anyway.”

G1P3 “You’re always going to have a certain level of plagiarism in the university.”

G4P3 “Why not pay for it and then just like rewrite it, but in your own way.”

GP3P10 “if you want to go down that route make sure that you get value for money and make sure that you don’t get caught.”

Psychological Capability

Responses relating to psychological capability were more nuanced. Some students appeared to project their perceptions onto other students, for example, suggesting that others will often ignore advice and proceed as they wish because the alternative is failing. Others intimated that cheating could provide valuable information and that it should be viewed as an individual choice, as can be gleaned from the following comments:

G1P3 “There are some people that actually ask for advice, and they just do what they want anyway ... I’ve seen it happen a lot of times.”

G3P11 “Make sure you don’t get caught if that’s what you want to do... make sure that you pay for a good essay.”

G6P14 “If you’re paying just for a title and for guidelines, you might as well pay for a whole essay, because otherwise it’s a waste of money.”

Other students took personal ownership for their capability perceptions:

G4P3 “Drawing inspiration from an essay I mean, maybe one day I would do that... maybe in like two years if it gets too difficult.”

G6P10 “If I want to do the exam... then I’ll do it. If I don’t want to do it, then I won’t do it.”

G1P1 “If I Google searched and it had information that I needed, and it was useful, I would use it.”

Discussion

This study used semi-structured focus group interviews to obtain in-depth student perceptions regarding the decision to engage AAW services. As recommended by Hussein et al. (2018), reasons for doing so were thoroughly explored with participants. The fraud diamond provided the theoretical foundation around which the methodology, analysis, and findings were guided and structured. Interviews with participants revealed proto-theme elements beyond the fraud diamond. For example, participants mentioned affordability as being a factor in both the students' ability to rationalize AAW use, as well their capability to engage these services. Likewise, ease (i.e., probability of getting caught) was a stated pressure element for engaging these services, as it was for rationalization and capability. Some participants argued that if they are not caught, their behavior is justifiable. This suggests that rationalization may supersede all other aspects of the fraud diamond (opportunity, pressure/motivation, and capability). This is in line with the reasoning provided by Harrison et al. (2018, p. 55) who noted that the role of rationalization is functionally different than that of opportunity, pressure/motivation, and capability because it serves “as the final critical step in the reasoning processes leading to the development of unethical intentions and ultimately unethical actions.”

Nearly all the accounting student cohort and a few others initially expressed a disbelief that their peers were using AAW resources, but upon reflection, considered that the nature of their business school studies degrees may invite greater academic dishonesty (McCabe and Treviño 1995; Iyer and Eastman 2008; Case et al. 2019). This view has support in the literature with a variety of researchers reporting that business students have a higher tolerance for, are more likely to engage in, and are more accepting of academic misconduct than their peers in other majors (e.g., Blau et al. 2017; McCabe et al. 2006; Nonis and Swift 2001). Moreover, McCabe et al. (2006) suggested that this attitude may arise from business school curricula that emphasizes the maximization of shareholder wealth to the exclusion of other societal stakeholders, while Vedel and Thomsen (2017) argued that business schools promote a cynical view of human nature that emphasizes self-interest as a primary motivator. Yet as Tharapos and Marriott (2019, p. 6) argued with respect to accounting curricula,

“The teaching of accounting has the potential to create long-term and far-reaching societal impacts as it educates the accounting professionals and business leaders and thinkers of tomorrow. Yet international research into the content of accounting curricula and its resultant impact on society is not forthcoming. This is an urgently required area for future research, given the accounting profession's potential to initiate large societal change and create impact in an increasingly complex and interconnected world.”

The same admonition can be applied to content and structuring of business education in general.

Our findings also suggest that the tendency to engage with AAW may be dependent on the year of study. Participants explained that there is less perceived risk of detection in year 1, as students merely need to “pass” their first year of study (i.e., average a 40% pass grade overall). Typically, in the UK, although each assignment will be given a grade from 0-100 in the first year of study, these do not contribute to the overall grade upon degree completion. In this sense, it is a case of simply passing the first year of study for some students. For example, a student with an overall average grade of 40% is in the same position as a student who has an overall average grade of 90% going into their second year of study in terms of working towards their final grade upon graduation. Hence, UK students in this study repeatedly referred to the first-year of study in terms of simply passing or failing. Given this binary outcome and the high price of failure, first-year students may be more likely to engage AAW.

Also typical of a UK university degree, in subsequent years of study, assignments are graded from 0-100 within grade boundaries. Likewise, participants noted that in their final (third) year of study, they had committed a significant amount of time and effort into their degree qualification, increasing the perceived risk. This has implications for accounting and business school administrators, i.e., they should consider providing greater academic guidance and support to students in their first year of study to discourage this behavior.

We derived two proto-themes for each of the fraud diamond elements emerged from analysis of the focus group comments. Indeed, several the reasons espoused for engaging AAW services were congruent for those reported in the above-referenced studies which examined other forms of academic dishonesty among college students in general, and accounting and business students in particular. However, it also appears that several of the proto-theme elements are reflective of more than one fraud diamond component. For example, participants mentioned affordability as a means of rationalizing, as well as having the capability to engage website assignment assistance services. Likewise, ease (i.e., probability of getting caught) was a stated pressure element for engaging these services, as it was for rationalization and capability. This is also the case for availability of services, where it is seen both as an element of opportunity and capability. Each of these findings are unsurprising, especially those related to the thematic overlaps with rationalization. The fraud diamond, as conceptualized by Wolfe and Hermanson (2004) simply presents the individual components of the model as necessary, but not sufficient, elements in the fraud decision. However, researchers have recently advocated for considering the framework within the context of ethical decision-making and the theory of reasoned action. Specifically, Harrison et al. (2018) developed a theoretical model wherein fraud is subsumed in an ethical decision-making process that culminates in the intention to perform the act followed by the action itself. The authors proposed that individuals use opportunity, pressure/motivation, and capability as interactionist situational factors to evaluate (i.e., rationalize) ethical outcomes. It has been proposed that the rationalization for the intended act arises as function of each of the other elements of the framework and immediately precedes intent in the causal chain in the ethical decision-making process (Harrison et al. 2018; Rest et al. 1999).

Based on our interactions in the focus groups, we recommend that educators inculcate an open and accessible atmosphere where students and teachers can engage in a frank dialog discussing matters of academic dishonesty and AAW. Anecdotally, one of this study's authors was recently approached in the office by a distressed accounting student. The student expressed concern that she did not understand the solution to a homework problem that was covered in the previous class. When asked what specific aspect of the in-class solution was not understood, the student replied that it was different from the one she obtained from Chegg. This opened the door to a discussion with the student in which the educator noted that the Chegg solution was incorrect, likely provided to the website by a student, and the process of procuring the solution from Chegg appeared to impair the student's ability to comprehend the process of deriving the correct solution when it was presented. The result of the discussion is that it allowed the educator to emphasize (without sanction) the importance of working through the solution process without assistance as the best means of learning the material.

Participants referred to how the student-teacher relationship may influence their decision to engage in AAW, reflecting each component of the fraud diamond. For example, participants noted that when educators afforded them trust and respect, they were motivated to work hard and wanted to reciprocate the educators' efforts. Additionally, participants who did not express a desire to engage AAW services felt that any resources they needed had already been provided in the form of materials and faculty support. Contrariwise, many participants suggested that students may use AAW when they feel that they are not supported or do not have a good working relationship with their instructor. This sentiment is also reflected in the quantitative literature; MacGregor and Steubs (2012) identified relational significance as one of several rationalization classifications in their analyses. Under this rationalization, if students believe the instructor does not care about them, "the student reciprocates this indifference when justifying academically dishonest decisions" (MacGregor and Steubs, 2012, p. 270). Although it is the students' responsibility to engage in ethical behavior, educators and support staff have a concomitant duty to ensure that students feel comfortable in asking for help and feel supported in their studies. For example, this may be in the form of essay writing guidance for accounting students who may have deficient writing skills because their studies have a strong quantitative emphasis.

Lastly, one of the most important ways educators can reduce student use of unauthorized resources is to inculcate a culture that sends a clear message that the behavior is unacceptable and will be punished. Consequently, students' perceptions of the opportunity will decline because the perceived costs will begin to outweigh the benefits. One

student reflected this point directly when they noted that, “schools need to implement this culture where cheating is going to be severely punished.”

Limitations

The lead researcher encouraged participation through personal solicitation at beginning of lectures and seminars across undergraduate courses during the first week of the fall term. Thus, infrequent attendees may not have been aware of the opportunity to participate in the study. Though students were encouraged to inform their peers of the focus group sessions, interviews may not have captured the experiences of students whose absence in class may have correlated with a differential proclivity to engage AAW services. Additionally, as the perceptions of those interviewed were of undergraduate students in a business school at a single UK institution, the formal generalization of perceptions is limited. However, participants were diverse in levels of study, subject areas, demographics, and attitudes which provided dynamic and varied discussions. As this study employed qualitative research methods, it is acknowledged that subjective assessment may have played a role in data interpretation. To mitigate this bias, data was analyzed in consideration of the context and circumstances in which observations were made. Moreover, a credibility check was conducted as suggested by Willig (2001) to ensure that analysis and interpretation of responses was consistent across researchers.

Best Practices and Future Research Suggestions

The above limitations notwithstanding, this study’s observations provide several practical insights for educators to consider. Implementation of these recommendations may mitigate, if not eliminate, student proclivities to engage AAW services to complete assignments that they are expected to complete on their own. While these recommendations are based on observations at a single UK business school, they are categorized according to each of the fraud diamond elements with the intent of providing a common framework within which to consider their potential relevance in other academic settings.

Capability:

Communication and building strong relationships. Participants explained that students may be resorting to AAW where they feel that the educator is unapproachable and/or unsupportive, whether in materials provided or communications. It is recommended that educators encourage an open and honest discussion regarding AAW, because strong relationships provide a foundation from which students may feel comfortable to turn to educators when they are unsure of how to complete an assignment.

Attitudes/Rationalizations:

Enthusiasm in delivery and communicating value and relevance of knowledge gained. Participants suggested that those who engage with AAW do so when the educator appears not to care, whether about the subject or the student. When educators exhibited trust and support, their students were motivated to work hard and reciprocate the efforts of the instructor with their own. One of the students addressed this point directly during one of the sessions, stating, “when the lecturer is interesting and engaging ... it motivates me to do better, to do more, and to put in more effort, but if the lecturer isn’t helpful... it just demotivates me.” Moreover, it is important to frequently communicate the value and relevance of degrees obtained from a business school. From a UK business school perspective, participants suggested that the “safe” nature of UK business school degrees (as reflected by the ability of business graduates to apply for a wide variety of employment positions) combined with possible pressure from family members may increase the susceptibility of students to engage with AAW to obtain their degree. Educators should also stress that employers are seeking employees that possess a specialized skill set rather than simply a degree. Those that are unable to perform at the required level of performance are not useful to the company, regardless of whatever degree they may hold. Some of our participants were aware of this reality as evidenced by the following comments: “people are going to get a degree for something they didn’t actually do...then that’s obviously a problem because they’re not actually competent in it,” and “I think the degree is useless for us if we don’t have the required knowledge.”

Opportunity:

Providing support in unfamiliar exercises. Participants studying accounting and finance noted that some students may engage with AAW where they are unfamiliar with certain exercises and unsure in their academic ability. For example, accounting students may feel less confident in essay writing, given the quantitative nature of their degree. Additionally, it was suggested that students in their first year of study are more susceptible to engaging with AAW. It is recommended that support be tailored to students, where some may require greater guidance in certain areas (and levels of study) more so than others. Recent legislation restricting advertising of AAW will likely result in reduced opportunities to engage in these activities, but it is uncertain the extent to which this is likely to happen on a large scale.

Motivation/Pressure:

Assignment weightings. Participants suggested that students may engage with AAW where assignments are weighted heavily (i.e., a single course with a 100% weighted academic essay). It is recommended that educators explore ways in which significantly weighted assessments may be restructured, perhaps to include more than one type of submission at different weightings (i.e., presentations, posters, reports, reflection logs, online tests, group projects etc.), to reduce pressure on students.

Conclusion

To gain a broader perspective on AAW awareness and utilization, replicative studies are encouraged in other geographic locales and disciplines. This study revealed that participants were more open to discussing their experiences than anticipated, suggesting that academic dishonesty need not be treated as a taboo subject as previously perceived. We also observed that for some students, concerns about detection and subsequent punishment may supersede all other considerations. This concern is relevant to all elements of the fraud diamond except motivation. Students may feel they lack (or possess) the requisite knowledge, skills, and abilities to use AAW without detection (in other words, capability). Similarly, fear of being caught is central to the idea of opportunity, wherein the student engages in a “rational calculus that represents a joint function of the perception of the likelihood that one will be caught and the perception of the severity of the penalties imposed for the misconduct” (McCabe et al. 2006, p. 296). Lastly, rationalization represents the joint influence of opportunity, pressure/motivation, and capabilities and is “the final critical step in the reasoning processes leading to the development of unethical intentions and ultimately, actions” (Harrison et al. 2018, p. 55). Based on this observation, future research might further explore which components of the fraud diamond are more prevalent than others in student decisions to engage AAW services. Lastly, the imposition of criminal penalties on providing materials to complete assignments may affect students’ attitudes toward cheating by providing a clear message that the activity is illegal thereby minimizing their ability to justify the behavior. It remains to be seen whether this legislation will have an enduring effect on cheating behaviors and represents a promising area for further research.

Our investigation delved deep into students’ thoughts and perspectives related to their use of AAW, and we find that much of what we have uncovered is consistent with prior quantitative research on other types of academic misconduct. However, it is obvious that more work is needed. For example, we dealt only with students’ perceptions related to pressure/motivation, opportunity, capabilities, and rationalization but were unable to evaluate any other factors that may be influential in the decision to engage in academic misconduct. It would be interesting to deploy the framework that has been developed here in a quantitative survey to capture other variables of interest such as academic level and personality characteristics, before exploring these further in discussions with participants to gain further detailed information and insights.

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Appendix 1. Focus Group Introduction

Thank you for taking part in this focus group. My name is (Researcher) and I am a doctoral researcher here at [the university]. I do assist some lecturers in teaching but am not employed by the university as an academic staff member. I'm here today to better understand how you prepare for your assignments and assessments. In particular, I would like to gather your views and understanding of academic dishonesty and plagiarism; your views about the prevalence of plagiarism in your course; your views on why students plagiarize; and your views on how, given all the above, you think plagiarism could, and should, be minimized at [the university]. I am not asking for personal accounts or details about whether you have plagiarized. I would, however, like to hear your views broadly on why students in your course or at [the university] generally, might plagiarize, and given those reasons, how plagiarism might be minimized. As you know, your participation is voluntary, and your responses remain anonymous. No comments will be attributed to individuals and no record of your names will be kept. I'm going to record the session and take notes—this is to aid my recall of your responses. The tapes and notes will be kept in a locked filing-cabinet while they are relevant for the project and then destroyed. The session will take no more than an hour. At end, I will ask you to sign next to your name on an attendance register so that I may provide each of you with £10 Amazon vouchers in appreciation of your time and input. Do you have any questions before we begin?

Appendix 2. Focus Group Discussion Questions and Structure

Introductory questions:

“How many examinations and summative assessments are there on your course this year?”

“How are these weighted in terms of the overall grade?”

“Is this too much, too little, the right amount?”

“What is the nature of your assessments?” (Reporting the correct answer, academic skills such as research, reflective piece etc.)

“What are your thoughts on the assessments on your course?” (Not enough guidance, enough guidance, too much... Not enough work to do, enough work to do, too much... etc.)

“When working towards an assignment, what steps do you go through if you having difficulty completing it?”

Scenario 1 based on previous question:

You are completing a summative assessment that is worth substantial portion of your final grade for a single module. You have difficulty completing the assignment and/or are unsure of whether your work is of the quality to achieve a good grade.

“How will you handle this situation?” (INTENTION) (OPPORTUNITY)

“Why did you choose to do that?” (MOTIVATION) (CAPABILITY)

Scenario 2:

Your friend is struggling says that they know of an Internet site where one can buy essays at a reasonable price. They assure you that these are very difficult for universities to spot as (someone else's work).

“What is your advice to your friend?” (OPPORTUNITY) (RATIONALIZATION)

Following introduction and scenario, returning to the context of the University

Pressure: circumstance and motive

1. “Do you think that students at [the university] seek online assistance?”

2. “Given the discussions we've had so far, why do you think that students at [the university] seek online assistance?”

Opportunity: sources

3a. “Are you aware of/have you heard of UKEssays.com, Chegg, or any other websites that offer assignment assistance?”

3b. Follow up question “Can you describe your experience with UKEssays.com, Chegg, or other websites?”

- 4a. “Does the opportunity exist to pay someone to write your assignment?”
 4b. Follow up question “Please describe?”
 5. “Could the university prevent students from seeking online assistance?”
 6. “Should the university prevent students from seeking online assistance?”

Capabilities

7. “Do you believe students at [the university] are able to seek online assistance easily?”

Rationalization: justification

8. “Would you consider using any of the resources mentioned? Why?”
 9. “To what extent do you agree with the following statements:”
 - It is appropriate to obtain assignment solutions online.
 - In certain circumstances, I can justify obtaining assignment solutions online.

“Any further comments?”

Session Sequence

<i>Time</i>	<i>Activity</i>	<i>Materials needed</i>
0	15 minutes	Settling in and introductory questions
15	15 minutes	Scenario-based questions
30	30 minutes	Questions 1-9 plus further comments
60	Close	

Appendix 3. University Definition of Academic Misconduct

Academic misconduct is defined as an attempt to obtain, obtaining, or assisting another person in obtaining an unfair advantage in an academic assessment. An offence may occur in relation to any form or component of assessment, including but not limited to coursework, examinations, research proposals and reports, presentations, posters and digital media works. In particular, academic misconduct may include, but is not limited to:

- a) Plagiarism: presenting another person’s published or unpublished work in any quantity without adequately identifying it and citing its source;
- b) Duplication: resubmitting work in any quantity without acknowledgement or without adequate redevelopment to make it novel and appropriate to the assessment, including the resubmission of work which was previously submitted at another institution;
- c) Falsification: inventing or altering facts, data, quotations or references without acknowledgement;
- d) Collusion: assisting another student, or being assisted by another person, in gaining an unfair advantage in an academic assessment;
- e) Failing to comply with ethical guidelines or requirements, including those set out by the University and any relevant external bodies;
- f) Cheating: engaging in conduct that sets out to undermine the security, integrity or fairness of an assessment; this includes obtaining, introducing, using or sharing information or materials without permission; and,
- g) Contract cheating: contracting with another individual or body to receive or provide work in exchange for compensation of any kind, including payment.

Table 1

Participant Demographics	<i>n</i>	<i>%</i>
<i>Sex</i>		
<i>Male</i>	30	52%
<i>Female</i>	28	48%
		100%
<i>Year of study*</i>		
<i>Year 1</i>	32	55%
<i>Year 2</i>	16	28%
<i>Year 3</i>	10	17%
		100%
<i>Major</i>		
<i>Accounting and Finance</i>	10	17%
<i>Business Management and Economics</i>	2	3%
<i>International Business</i>	10	17%
<i>Marketing</i>	16	28%
<i>Business Management</i>	17	29%
<i>Human Resources Management</i>	3	5%
		100%

*In the UK, most undergraduate courses are three years in length, with each commonly referred to as first year, second year, and third (final) year.

FIGURE 1:
Fraud Diamond Interpretation of Semi-Structured Interview Responses to Reasons for Engaging Assignment Assistance Website Services

(Partially adapted from Bujaki et al. 2019, p. 38)

