



PERCEIVED SERIOUSNESS AND PEER REPORTING INTENTION: THE MODERATING ROLE OF WRONGDOER'S STATUS

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ABSTRACT

This study intends to evaluate the moderating effect of wrongdoer status (close friends or acquaintances) on the link between perceived wrongdoing seriousness and intention to report academic misconduct. This research used a 1x2 experimental design between subjects. One hundred eleven participants from three universities were involved in the experiments. Participants were selected using a method of purposive sampling. However, only 106 responses can be analyzed using SMART PLS 4 due to insufficient responses from some participants. The findings indicate that students are more likely to report academic misconduct when they consider it to be more severe. However, if the perpetrator is a close friend, the likelihood of a student reporting academic misconduct is significantly reduced. This study has consequences for how colleges respond when students report their friends for academic dishonesty. Students fear that if they report the inappropriate activity of their close friends, they would be left by their friends. Educating students and faculty members on the need of recognizing and reporting academic dishonesty could contribute to the creation of an ethical university culture. Prior research has often been descriptive and qualitative, meanwhile, this study applies path analysis to provide empirical evidence specifically in the Indonesian context about the impact of friendship on students' willingness to report academic misconduct.

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1. INTRODUCTION

Academic cheating or misconduct is a problem that higher education institutions encounter frequently on a global scale (Dey, 2021; Hadjar, 2017; Ives et al., 2017; Kampmark, 2022). It is, generally, the fraudulent use of unapproved or unethical means in any academic work by a student (Pavela, 1993). This includes turning in a paper that has been partially or entirely completed by someone else, receiving questions or answers from someone who has already taken the exam and collaborating with peers on an assignment without the teacher's permission, and so forth (McCabe et. al. as cited in Krou et al., 2021). Academic misconduct is problematic for numerous reasons. One of them is that students' evaluation scores are flawed when they cheat on their assignments (Muñoz-García & Aviles-Herrera, 2014). This inaccuracy in student assessment may also harm universities' reputations.

As is common in the professional world, promoting a peer reporting policy is one strategy to reduce academic misconduct. Peer reporting can be viewed as a sort of whistleblowing (Rice, 2015). Peer reporting in the context of higher education might happen through formal or informal mechanisms. By raising students' concerns informally (for example via a dialogue with the student who allegedly engaged in academic dishonesty) or by using formal channels (reporting the appropriate institutional authority of the student's academic dishonesty), the university may encourage students to report situations of apparent dishonesty. Furthermore, Accounting students have been taught the responsibility of reporting unethical behavior in a variety of accounting courses, such as business ethics and anti-corruption law. IAESB (2019) has also included ethics as one of the learning objectives in accounting degrees to include This is hardly surprising given that accounting students are the next generation to enter the workforce and combat fraud. Their comprehension and judgments of peer reporting actions are essential. The problem is that the encouragement of accounting students to report academic misconduct may not be an easy task. People who witness fraud choose not to report it for a variety of reasons, including intrinsic and extrinsic motivations. The theory of intrinsic and extrinsic motivation (Ryan & Deci, 2000) contends that an individual's drive to act or make a choice may originate from either inside or outside the person. Perceived seriousness of wrongdoing is one of the intrinsic factors that could impact whistleblowing decision-making. When fraud is more serious, people are more likely to report it (Taylor & Curtis, 2013). Andon et al. (2018) who performed experimental research with accountants in private companies as participants, also discovered that when individuals believe a fraud to be more serious, they are more likely to report it. However, previous research in academic literature has solely focused on students' views of the severity of various forms of academic misconduct (Chala, 2021; Grenness & Grenness, 2022; Muñoz-García & Aviles-Herrera, 2014). They did not assess whether students would report academic misconduct if they perceived it to be more serious. Another problem with peer reporting among students are students' perceptions of the seriousness of academic misconduct could be altered by external motivations, such as the status of the wrongdoer. A wrongdoer's status can be identified by a variety of factors. One of them is whether the perpetrator is a close friend or acquaintance. Chala (2021) and O'Neill & Pfeiffer (2012), for instance, find that academic misconduct involving friends, such as copying answers and whispering them to others, is regarded as insignificant cheating. Studies have also revealed that students are often less willing to report the academic dishonesty of their friends because of their loyalty to their friends and peers. A qualitative study conducted by Goddixsen et al. (2021) through interviews with Ph.D. students revealed that when a student is deciding whether or not to report the academic dishonesty of a colleague, the friendship element plays a significant role.

Students normally choose actions that sustain their friendship status. Another study revealed that Taiwanese students are more likely to report a random person's academic wrongdoing than their friends', highlighting the value of friendship and cooperation over upholding the standards of academic integrity (Ludlum et al., 2017). In Croatia, the most crucial factor preventing students from reporting academic misconduct is their inclination to protect other students and agree with colleagues (Pupovac et al., 2019). Since they recognize the importance of friendship and cooperation, it was anticipated that students would demonstrate dedication to the student community. Consequently, they may be concerned about what other students and colleagues think of them if they file a report.

Nevertheless, prior research on the impact of friendship on students' willingness to report academic misconduct has often been descriptive and qualitative. Further investigation of the moderating effect of friends on perceived seriousness and wrongdoing and academic misconduct reporting intention has not yet been done in previous studies. King (1997), for instance, examined the effect of friends and perceived seriousness of wrongdoing independently. Risky and moral decisions, such as choosing to avert harm to others or pursue personal advantages, are frequently the focus of recent studies that evaluate the regression effect of students' interpersonal interactions on their decision-making (Spohn et al., 2022; Zhan et al., 2018). Recent studies also tend to focus on the different status of wrongdoers, e.g. power status (Winardi Ridajh Djatu, 2013). Consequently, more research is required to explore the interactions between friendships, perceived seriousness of wrongdoing, and peer reporting. This study, thus, aims to examine the moderating effect of the status of wrongdoer (close friends or acquaintances) on the relationship between perceived seriousness of wrongdoing and academic misconduct reporting intention.

This study contributes to both accounting education literature and practice. The outcomes of our path analysis offer additional empirical evidence of how friendship alters students' assessments of seriousness and, ultimately, affects their intent to report academic misconduct. Faculty, administrators, and students can improve the ethical climate in the academic community by having a better understanding of the factors that affect students' willingness to report academic misconduct. The following sections present the research method, results and discussion, and the conclusion.

2. METHODS

2.1. Research Design, Study Participant, and Data Collection

A 1x2 between-subject experimental design is used in this study. In a between-subject method, participants are expected not to be part of the control group and the experimental group at the same time to avoid residual effects that make research results unreliable (Charness et al., 2012). In a between-subject experimental approach, we must closely monitor the data collection procedure. We need to ensure that nobody took part in either the experimental or control groups.

The participants in this study are accounting students in three different universities. Participants were selected by applying the purposive sampling method because we do not have access to all the accounting students at those universities. A total of 106 accounting students participated willingly in the study. We did not offer any incentive because we wanted to involve only serious participants. The date and time of the experiments were predetermined. Participants were assigned randomly to one of the two treatments.

The experiments were conducted in March 2022 on three different occasions. The researchers need to comply with the following steps to enhance the reliability of the study. First, the experiments were only conducted once in a class in each university. Any student who participated in the experiments twice will be prevented. Second, the researchers announced to all students that the experiment is voluntary before the data collection process. Students were free to choose whether they wanted to participate in the experiment. Third, participants in the experiment are required to sign a statement letter confirming their free will participation. To prevent anyone from participating in the experiment more than once, each participant was only allowed to submit one statement letter. Fourth, participants received one questionnaire at random from the researchers, concealing the fact that they were divided into two groups and presented with different scenarios involving the status of the wrongdoer.

2.2. Measurement Variables and Experimental Manipulation

The participants were given a questionnaire with four sections. In the first section, we asked about the respondents' demographic profiles, such as age, gender, and year of study. Participants were next exposed to the manipulated treatment, i.e., the wrongdoer's status. The first group was informed that a close friend committed academic dishonesty while completing an essay assignment. The second group was presented with a scenario in which the perpetrator was a student they did not know well (an acquaintance). Each experimental group was given identical information regarding the nature of academic misconduct.

To ensure that the conditions were operationalized realistically, we design the questionnaire and the scenario by referring to prior studies with modifications, i.e. [Robin et al. \(1996\)](#), [Mihelič & Culiberg \(2014\)](#), [Latan et al. \(2021\)](#). Then, at a different university, we gave pre-tests to 20 accounting students. Two groups of students were formed. Each group was given a unique scenario. The university which participated in the pre-test was excluded from our sample. Following the pre-test, we interviewed the students to get their feedback on the survey and the case study they had read. The scenario involving a close friend is as follows.

You and one of your best friends were enrolled in an accounting course in which the instructor required students to compose a 3,000- to 3,500-word essay. The assignment was worth 15% of the total grade. Your professor had advised you that cheating and plagiarism could lead to assignment failure. Another student who had been taught by the lecturer stated that the lecturer may award a score of zero for student writings with substantial similarities.

During the writing of the essay, you discovered that your close friend has copied directly from textbooks or published papers without providing a citation. In addition, you discovered that your close friend plagiarized the work of other pupils without their consent.

When the essay assignment is due, your close friend submits the essays he created by copying from numerous sources, including the works of other students, to the course instructor.

We modify the first and second paragraphs as follows for the alternative scenario involving an acquaintance:

You were enrolled in an accounting course in which the instructor required students to compose a 3,000- to 3,500-word essay. The assignment was worth 15% of the total grade. Your professor had advised you that cheating and plagiarism could lead to assignment failure. Another student who had been taught by the lecturer stated that the lecturer may award a score of zero for student writings with substantial similarities.

During the writing of the essay, you discovered that a student whom you do not know well has copied directly from textbooks or published papers without providing a citation. In addition, you discovered that the student plagiarized the work of other pupils without their consent.

After the participants read the scenario, they were asked how likely they are to report their close friend/the student for plagiarism in the scenario. To respond to the questions, the participants were given three distinct measurement items employing a point semantic differential scale used by [Cherry & Fraedrich \(2002\)](#). For instance, the scale ranges from highly unlikely to report (scale 1) to highly likely to report (scale 5).

The participants were then instructed to assess the case's severity in the subsequent segment. Three questions adapted from [Latan et al. \(2021\)](#) were presented. The scale ranges from far less severe (scale 1) to very severe (scale 5).

In the final section, we asked the participants about their perceived importance of ethical issue (PIE). This variable serves as a control variable because previous research have demonstrated that PIE has a substantial effect on ethical decisions, such as peer reporting and whistleblowing ([Culiberg & Mihelič, 2020](#); [Valentine & Godkin, 2019](#)). The question items were adapted from [Robin et al. 1996](#)) and [Valentine & Fleischman \(2018\)](#). The research model and operational definitions for this study are presented in **Figure 1** and **Table 1**, respectively.

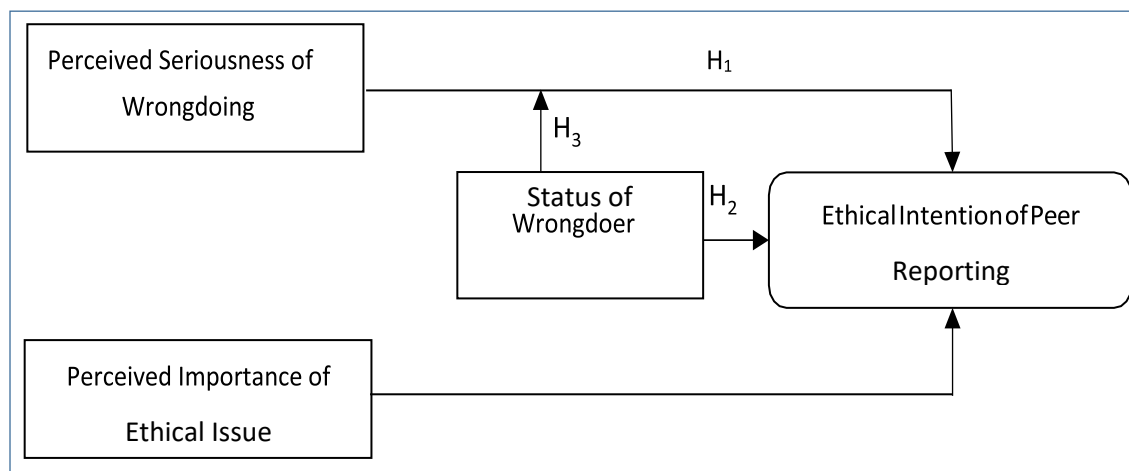


Figure 1. Research Model

Table 1. Operational Definitions

Variable	Operational Definition	Indicators	Scale
Status of Wrongdoer (SW)	Status of Wrongdoer refers to mutual connection or relationship between wrongdoer and potential reporter.	Manipulated variable (close friend and acquaintance)	0 = acquaintance 1 = close friend

Variable	Operational Definition	Indicators	Scale
Perceived Seriousness of Wrongdoing (PSW)	Perceived Seriousness of Wrongdoing is an individual assessment of the consequences of illegal, immoral, or illegitimate action which can cause potential harm to those affected by the action.	Three measurement items developed by Latan et al. (2021)	5- point semantic differential scale
Perceived Importance of Ethical Issue (PIE)	Perceived importance of ethical issue is a construct that deals with issues in terms of their perceived moral significance that focuses on individuals' traits or belief system.	Four measurement items developed by Robin et al. (1996) and adapted by Valentine & Fleischman (2018)	5- point semantic differential scale
Ethical Intention of Peer Reporting	Ethical intention of peer reporting is the level of willingness of a student to report academic misconduct acts.	Three measurement items used by (Cherry & Fraedrich, 2002)	5-point semantic differential scale

3. RESULTS AND DISCUSSION

3.1. Respondent Profile

There are 106 participants in total, divided into two groups, for this study. The first group consists of 55 (51.9%) participants, whereas the second group has 51 (48.1%) participants. A scenario involving an acquaintance was given to the first group. In the meantime, the second group was provided with a scenario involving a close friend. The majority of our study's participants are women (72.6%). Most of them (75.5%) are under 21 years old. 65.1% of participants are enrolled in accounting bachelor degree programs. Table 2 presents a summary of respondent characteristics. The table is shown as **Table 2**:

Table 1. Demographic Information

	N	Percentage
Total Participants	106	100.0%
Gender		
Male	29	27.4%

Female	77	72.6%
Degree		
Bachelor	69	65.1%
Diploma	37	34.9%

Table 2 (Continued)

Age		
17 - 18 years old	31	24.5%
19 – 20 years old	37	51.0%
≥ 21 years old	38	24.5%
University		
First university	31	29.2%
Second university	37	34.9%
Third university	38	35.8%

3.2. Test of the Measurement Model's Validity and Reliability

The study utilized SMART PLS 4.0.8 for data analysis because SMART PLS is a non- parametric statistical tool that examines a relatively small sample size and sophisticated models without assuming distributional data (Hair, Jr et al., 2020). Several tests were conducted to evaluate the statistical inferences. First, the variable and sub-variable constructs were examined for their validity. As a test, we compared the loading factor's outcomes to the loading factor values used as a benchmark. If the loading factor was less than 0.70 and the Average Variance Extracted (AVE) was greater than 0.50, then the variable and sub-variable constructs were valid (Hair, Jr et al., 2020). Table 3 presents that every item is valid. All AVE values for variables are more than 0.5. The perceived importance of ethical issue has the lowest AVE value (0.800), while the perceived seriousness of wrongdoing has the highest (0.888). This shows that, on average, each construct can explain more than half of the variance of its indicators.

Another test of validity was discriminant validity. Discriminant validity demonstrates the degree to which a construct is distinct from other constructs. If the correlation between the construct and its indicator is greater than the correlation with other block construct' indicators, then the discriminant validity is good. Table 4 displays the discriminant validity of each variable. For instance, the loading value of all PSW indicators is greater for perceived seriousness of wrongdoing than for other constructs. Similarly, the loading value of each indicator of perceived importance of ethical issues is greater in PIE than their cross-loading values in perceived seriousness of wrongdoing and ethical intention of peer reporting.

Next was the reliability test, which was conducted using Cronbach's alpha and composite reliability. The latent variable might be deemed satisfactory if the empirical test of the Cronbach alpha or composite reliability was higher than 0.7 (Hair, Jr et al., 2020). Table 5 shows that all constructs have Cronbach alpha and composite reliability values over 0.70, which is good. The table is shown as **Table 3**:

Table 3. Convergent Validity and Reliability Test Results

Item	Factor Loading	Average Variance Extracted (AVE)	Cronbach's Alpha	Composite Reliability
Perceived Seriousness of				

Wrongdoing		0.888	0.937	0.939
PSW1: The severity of the academic misconduct in the scenario	0.950			
PSW2: The detrimental effects of the academic misconduct in the scenario	0.949			
PSW3: Loss of reputation imposed on by the scenario's academic misconduct	0.859			
Status of Wrongdoer	1.000			
Perceived of Seriousness of Wrongdoing x Status of Wrongdoer	1.000			
Perceived Importance of Ethical Issue		0.800	0.917	0.928
In the scenario, the academic misconduct issue is a (an)				
PIE1: unimportant issue - highly important issue	0.905			
PIE2: insignificant issue - highly significant issue	0.917			
PIE3: issue is of no concern - issue is of considerable concern	0.867			
PIE4: trivial issue - fundamental issue	0.888			
Ethical Intention of Peer Reporting		0.848	0.910	0.942
How likely are you going to report the plagiarism conducted by your close friends/the student?				
EIPR1: Very unlikely/Very likely	0.955			
EIPR2: Impossible/Possible	0.933			
EIPR3: No chance/Certain	0.939			

Source: SMART PLS 4.0. (Processed by Authors)

Table 4. Discriminant Validity Results

Items	Perceived Seriousness of Wrongdoing	Status of Wrongdoer	Perceived of Seriousness of Wrongdoing x Status of Wrongdoer	Perceived Importance of Ethical Issues	Ethical Intention of Peer Reporting
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PSW1	0.950			
PSW2	0.949			
PSW3	0.859			
SW		1.000		
PSW x SW			1.000	
PIE1				0.905
PIE2				0.917
PIE3				0.867
PIE4				0.888
<hr/>				
EIPR1				0.955
EIPR2				0.933
EIPR3				0.939

Source: SMART PLS 4.0. (Processed by Authors)

3.3. Path Analysis

Figures 2 and 3 show that the research model has two direct effects and one interaction effect. The direct effects are perceived seriousness of wrongdoing and ethical intention of peer reporting (PSW → EIPR), and perceived importance of ethical issues and ethical intention of peer reporting (PIE → EIPR). The interaction effect is perceived seriousness of wrongdoing and status wrongdoer to the ethical intention of peer reporting (PSW x SW → EIPR). The adjusted R-Square value in Figure 3 indicates that the coefficient determination of the ethical purpose of peer reporting is 0.517. It suggests that perceived seriousness of wrongdoing, status of wrongdoer, and perceived importance of ethical issues can account for 51.7% of the variance in the ethical intention of peer reporting value.

Figure 2. R-Square Results

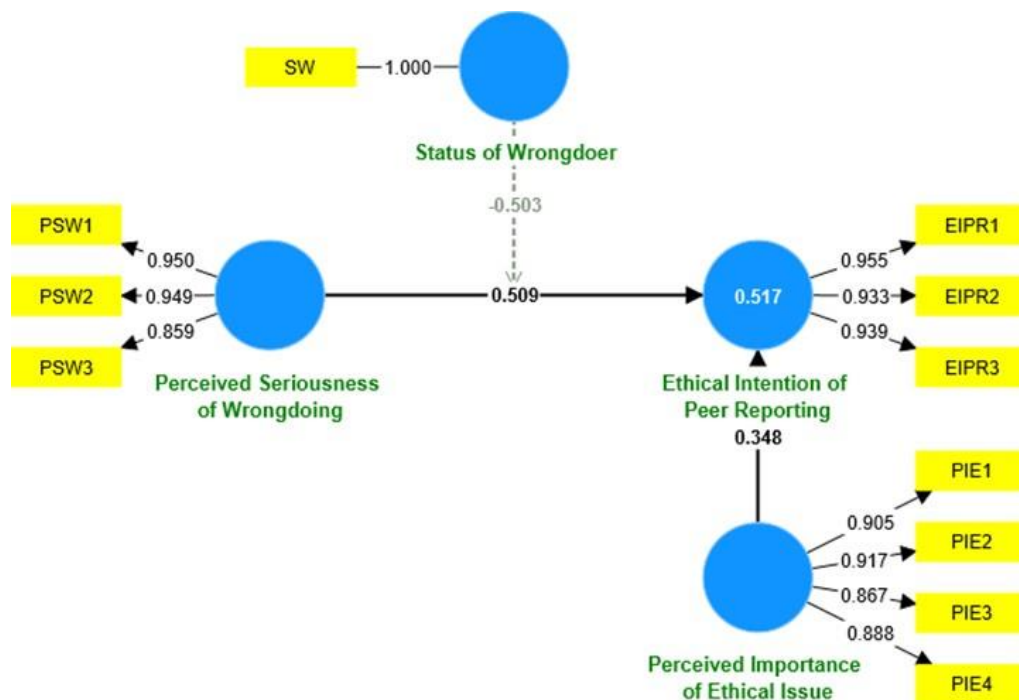


Figure 3. Significant Path (P-values)

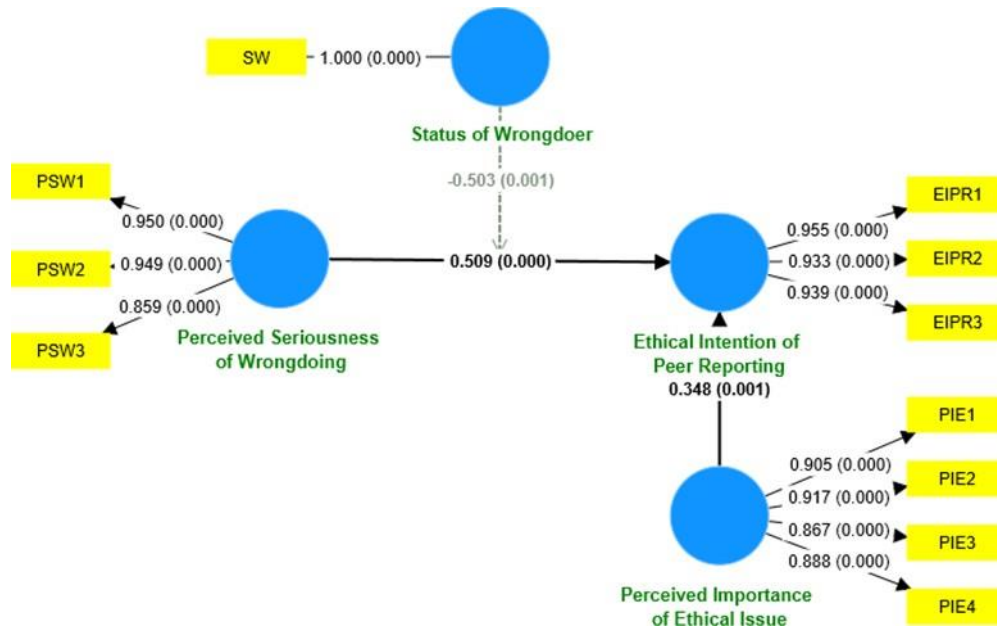


Table 5 shows the results of structural equation modelling. We assessed the direction of the path coefficients and the 95% confidence interval (CI) generated at the 5% significance level to examine the hypothesized correlations between the variables using the bootstrapping method (one-tailed). In a single period of analysis, we examined our hypotheses concurrently. The relationships between PSW and EIPR, SW and EIPR, PIE and EIPR were all significant, with beta (β) values of 0.509, -0.523, and 0.348 respectively, and significance at $p \leq 0.01$. We can conclude from these findings that students' perceptions of the seriousness of academic misconduct have a significant impact on their willingness to report academic misconduct by their peers. On the other hand, the status of wrongdoer negatively affects students' intention to report academic misconduct. Students are less likely to report academic misconduct committed by a close friend than by a student they do not know well.

Table 5. Structural Equation Modelling Results

Structural Path	Estimated β			
	Standardized	Non-Standardized	t-value	P Values
Perceived Seriousness of Wrongdoing Ethical Intention of Peer Reporting	0.509	0.51	4.051	0.000
Status of Wrongdoer Ethical Intention of Peer Reporting	-0.523	-0.519	2.597	0.009
Status of Wrongdoer x Perceived Seriousness of Wrongdoing Ethical Intention of Peer Reporting	-0.503	-0.505	3.264	0.001
Perceived Importance of Ethical Issue Ethical Intention of Peer Reporting	0.348	0.354	3.428	0.001

We, furthermore, evaluated the moderating effect of SW on the relationship between PSW and EIPR. Status of the wrongdoer moderates the effect of students' perception of the seriousness of the wrongdoing (PSW x SW) on students' intention to report academic misconduct ($\beta = -0.503$, $p = 0.001$). Students are less likely to report academic misconduct when their peers engage in it, regardless of their perceptions of the severity of academic misconduct. In other words, when a student views a wrongdoer as a close friend, the effect of the perceived seriousness of wrongdoing declines.

3.4. Intrinsic and Extrinsic Motivation theory

The findings of the current study demonstrate a relationship between intrinsic and extrinsic motivation and accounting students' intention to report academic wrongdoing by their peer. According to the theory of intrinsic and extrinsic motivation (Ryan & Deci, 2000), a person's motivation to perform an activity or make a decision might come from inside or outside the individuals. The concept of intrinsic motivation refers doing something simply because it is intrinsically enjoyable and interesting. Intrinsic motivation is not the only form of motivation or volitional action in humans, but it is pervasive and significant. This intrinsic motivational tendency is essential for cognitive, social, and physical growth, as it is through the pursuit of one's innate interests that one gains knowledge and abilities. Over time, intrinsic motivation concept incorporates morality, legality, fairness, loyalty, and identity (Feldman, 2011).

3.5. The Moderating Effect of Status of Wrongdoer on The Relationship Between Perceived Seriousness on Ethical Intention of Peer Reporting

Extrinsic motivation is when a person engages in an activity in response to external incentives or commands (Feldman, 2011). For example, a student who does their schoolwork because they fear parental punishment is extrinsically driven since they want to avoid punishment. A student who does the work because they believe it will benefit her career is similarly extrinsically motivated, as they are not doing it because they find it interesting.

Friendship is also an external motivation that affect a students' ethical decision making. Students frequently felt a feeling of responsibility toward their peers. Some students are aware that their responsibility and commitment extend beyond their closest friends (Goddiksen et al., 2021). They realized that the perception of what is morally correct might vary depending on whether one prioritizes loyalty to friends or allegiance to the larger community. In another instance, students sometimes engage in unethical conduct to avert the risk of exclusion from peers or to improve peer group outcomes (Thau & Mitchell, 2015).

Our findings provide more empirical evidence that a student's close friend may influence the student's decision to disclose academic misconduct, regardless of the severity of the violation. Although they may recognize that their friends' actions are illegal and unethical, students are likely to be reluctant to disclose academic dishonesty committed by close friends. This is consistent with past research indicating that interpersonal proximity, such as friendship, influences a student's or an employee's decision to engage in whistleblowing (Radulovic & Uys, 2019; Rothwell & Baldwin, 2007).

This situation could be more common in a society with high collectivism, such as Indonesia (Hofstede Insights, n.d.). The relational and reciprocal nature of collectivistic cultures might lead to the social norm of assisting one another out (especially a close friend), which makes collaborative cheating acceptable regardless of the idea of academic honesty (Zhang & Yin, 2020). Students in a high collectivism culture might experience this social pressure more

frequently. This indicates that there is a strong preference for individuals to conform to the standards of their community or group. The possible dilemma for students who are willing to bend their ideals to those of their peer group is when academic misbehavior is fully internalized by the group. The student is likely to choose not to report the acts. It is inappropriate for them to act disloyal towards their friends. Only students with strong moral convictions, such as high moral standards may address immoral behavior. If their confrontation fails, they may permanently abandon their peer group.

These findings have implications for how colleges respond to students who report their peers for academic dishonesty. We believe that peer reporting should be viewed in a more favorable manner. Students are concerned that if they report the inappropriate behavior of their peers, they would be excluded from their group. This indicates that peer reporting is adversely viewed by peers. Universities should provide their employees with adequate training, knowledge, and skills to respond to a student's report of their peer's academic misconduct. Therefore, educating students and staffs on the significance of recognizing and reporting academic dishonesty could contribute to the development of ethical university culture. Over time, this could also increase the number of students who report academic misconduct.

3.6. The Impact of Perceived Importance of Ethical Issue on Ethical Intention of Peer Reporting

In addition to extrinsic motivation, studies demonstrate that the perceived seriousness is a person's intrinsic motivation to report unethical behavior, for example [Andon et al. \(2018\)](#), [Khan et al. \(2022\)](#), and [Latan et al. \(2021\)](#). The seriousness of wrongdoing refers to the extent to which the repercussions of illegal, unethical, or illegitimate acts have the potential to cause harm to people impacted. Before taking action, an individual will determine if an action or conduct can be classified as unlawful and/or damaging in order to determine the seriousness of the wrongdoing ([Cassematis & Wortley, 2013](#)). If a person does not think the issue significant, they may disregard the ethical implications of the situation, resulting in a lack of moral awareness ([Schwartz, 2016](#)).

We discovered evidence of an association between the perceived seriousness of wrongdoing and the willingness to report academic misconduct. When significant academic misconduct is observed, students are more likely to report it. Our findings are consistent with earlier research on the seriousness of wrongdoing ([Andon et al., 2018](#); [Cassematis & Wortley, 2013](#); [Khan et al., 2022](#); [Near & Miceli, 2016](#)) namely that the higher the potential for wrongdoing to inflict harm, the more likely observers are to report it. It appears that the perceived seriousness of wrongdoing instills a sense of personal responsibility to avert wider potential harm caused by academic misconduct, such as the loss of the university's reputation ([Happel & Jennings, 2008](#)). Consequently, the accounting student becomes more willing to speak up and act.

Our study, however, is not concerned with the effect of perceived importance of ethical issue on students' propensity to report academic misconduct. We rather use perceived importance of ethical issue as a control variable primarily because previous studies have yielded similar results. For example, [Culiberg & Mihelič \(2020\)](#) and [Valentine & Godkin \(2019\)](#) have demonstrated that a student's or employee's perception of the importance of an ethical issue tends to considerably improve their willingness to disclose fraudulent or unethical conduct. Identical results were likewise discovered in our study.

4. CONCLUSION

This study aims to examine the moderating effect of the status of wrongdoer (close friends or acquaintances) on the relationship between perceived seriousness of wrongdoing and

academic misconduct reporting intention. This study demonstrates that the decision-making process involved in reporting academic misconduct by peers is influenced not only by the severity of the misconduct, but also by the status of the wrongdoer. Students intend to report academic misconduct committed by their peers when they perceive the breaches to be more severe. However, when the perpetrator is a close friend, the student will be substantially less likely to report the academic misconduct. Social pressure, a sense of responsibility, and friendship make it more difficult for students to decide whether to report academic misconduct.

Our research has several limitations. First, the participants predominantly responded to hypothetical events and queries. The scenarios depicted events that realistically could have occurred to the participants but had not. This raises the concern that the replies we collected do not reflect what they would do, but rather what they believe they should do or how they believe their group members would respond. Future research could investigate the students' decisions in context of the academic dishonesty they have witnessed. The second limitation relates to the sample as we did not choose individuals based on their academic performance and study habits. This might be a problem if certain participants are more active or perform better academically, for instance. We can't completely rule out the possibility of some selection bias, even though we assume that the researched students may have differed on these parameters naturally and may have served as a representative sample of the broader population. As a result, additional research based on representative surveys will be necessary to supplement the findings of this study.

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