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Technology Readiness, Acceptance, and Perceived Academic Fraud Risk: Evidence from Accounting Educators in Indonesia

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ABSTRACT

Educational technology has become inseparable from accounting instruction, yet the platforms that enhance teaching also expand opportunities for academic misconduct. This study examines whether technology readiness, acceptance beliefs and perceived academic fraud risk explain accounting educators' intention to use educational technology, defined as learning management systems, artificial intelligence tools and online examinations. A bibliometric mapping and systematic review of 91 Scopus-indexed records published between 2007 and 2026 shows that research on integrity in accounting education is dominated by fraud-theory explanations of student behaviour, and none of the eight reviewed studies using technology-acceptance or readiness frameworks measures an integrity construct. Survey data from 181 accounting educators in Indonesia were analysed using partial least squares structural equation modelling to test an extended Technology Readiness and Acceptance Model. Optimism and innovativeness are positively associated with perceived ease of use, while insecurity is negatively associated with both perceived ease of use and usefulness. Perceived usefulness drives technology-use intention, whereas perceived academic fraud risk acts as an additional inhibitor. Technology readiness therefore operates primarily through usability, while academic integrity represents a distinct dimension that conventional acceptance models overlook. Institutions should therefore pair the promotion of educational technology with explicit academic integrity guidance.

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INTRODUCTION

Accounting study programmes, that is, undergraduate and postgraduate accounting degree programmes (hereafter accounting programmes), now deliver, assess and supervise a large share of their teaching through digital platforms, a shift that accelerated when accounting education moved online during the COVID-19 pandemic (Sangster et al., 2020). Learning management systems carry course material, assessment increasingly happens online, and generative artificial intelligence (AI) tools have entered the work of both students and educators. These tools have legitimate instructional uses, such as drafting feedback, generating practice problems and supporting personalised explanation (Kasneci et al., 2023; Yusuf et al., 2024); academic misconduct arises only when they are used to submit work that the student did not

produce or to bypass the conditions of an assessment (Cotton et al., 2024). Detection software has also become part of routine marking. That infrastructure changed what educators can do; it also changed what students can do without being seen. Contract cheating conducted through digital intermediaries, answer-sharing services consulted during timed assessment, and the undisclosed submission of text produced by large language models have all made misconduct less costly to commit, in the sense that obtaining work that is not the student's own now requires less money, time and effort. Requests posted by students on one file-sharing platform rose by 196 per cent between April–August 2019 and the same period in 2020, as teaching moved online (Lancaster & Cotarlan, 2021), and between 13 and 25 per cent of intermediate accounting students in one study consulted an answer site during online examinations (Conaway & Wiesen, 2023). The same technologies make misconduct harder to identify (Alshurafat et al., 2024; Conaway & Wiesen, 2023; Lulseged & Upton, 2026). Accounting educators consequently work with tools whose pedagogical value and integrity cost arrive together.

The disciplinary stakes are higher in accounting than in fields whose graduates do not enter a regulated assurance profession. Accounting programmes prepare graduates for a profession whose public legitimacy rests on the reliability of the information it prepares and attests. The argument concerns the profession that accounting graduates enter, not the personal integrity of individual educators. Ariail et al. (2025) document examination cheating scandals at large audit firms, including answer sharing on the ethics component of professional examinations, and argue that students who cheat in school become practitioners who cheat in practice. The classroom is where professional scepticism, documentation discipline and ethical judgement are first rehearsed (Cheng et al., 2020; Xu & Yang, 2025). A degree awarded on work that was not the student's own damages more than a grade distribution. Educators in this field therefore occupy two positions at once, as adopters of instructional technology and as custodians of the credential, and the second position can make them warier of the first than a general acceptance model would predict.

Indonesian higher education makes that tension concrete. The Merdeka Belajar Kampus Merdeka policy has pushed institutions toward flexible, technology-mediated and internationally comparable delivery (Machmud et al., 2024; Setiani et al., 2024; Utami et al., 2024), and adoption has proceeded quickly across a system in which private institutions make up about 96 per cent of the 3,107 higher education institutions under the education ministry (Badan Pusat Statistik, 2023). Indonesian scholarship on academic integrity in accounting has grown in parallel, though it has settled almost entirely on students and on fraud-theory accounts of why they cheat (Sari et al., 2025; Simbolon, 2025; Wigati & Hakim, 2024). Studies of accounting educators, by contrast, have examined their acceptance of educational technology without measuring integrity concerns (Amaning, 2024; Kuang et al., 2024; Mat Dangi & Mohamed Saat, 2021), and the only educator study in the literature reviewed below that addresses integrity is a qualitative study of 17 instructors in the United Kingdom (Al-Hajaya, 2026). Quantitative evidence on how accounting educators weigh integrity risk when deciding whether to adopt educational technology is therefore scarce, and the systematic review reported in this article documents that gap in detail.

Technology acceptance research offers the natural apparatus for the educator side. The technology readiness and acceptance model joins Parasuraman's readiness dimensions to Davis's acceptance beliefs, treating optimism and innovativeness as dispositional motivators and discomfort and insecurity as inhibitors that reach behaviour through judgements of usefulness and ease of use (Davis, 1989; Lin et al., 2007; Parasuraman & Colby, 2015). The model has travelled well across service and learning settings, though not uniformly: Kampa (2023) found optimism reaching both acceptance beliefs while innovativeness reached only ease of use, and Chiu and Cho (2021) found the inhibitors leaving both beliefs untouched. Asymmetries of this kind indicate that the readiness dimensions do not enter acceptance as a bloc, which is precisely why the model needs testing in settings where the technology carries a moral hazard as well as a workload implication.

That moral hazard is what standard acceptance models leave out. A learning management system is evaluated in those models on what it does for the user, not on what it enables others to do. For an educator who assesses through the same platform, the second consideration is not incidental. The present study therefore treats perceived academic fraud risk as a construct in its own right, defined as an educator's perception that using educational technology in teaching and assessment increases the likelihood that students commit academic misconduct in their courses, and asks whether it constrains adoption intention once usefulness and ease of use are accounted for.

Two questions organise the work. The first asks how research at the intersection of accounting education, academic integrity and educational technology is structured, what it has established, and what it leaves unresolved about educators. The second asks how readiness and acceptance relate to accounting educators' intention to use educational technology, defined throughout this study as the digital platforms and tools that educators use to deliver teaching and assessment and that students can also access, namely learning management systems (LMS), AI-based tools and online examinations, and whether perceived academic fraud risk is associated with that intention beyond the acceptance beliefs. The first question is addressed through an integrated bibliometric mapping and systematic review; the second through a survey of accounting educators analysed.

The study contributes to theory and practice in three ways. First, it extends the Technology Readiness and Acceptance Model (TRAM) by adding perceived academic fraud risk as a contextual inhibitor of intention, a construct that captures what acceptance models omit when the adopter is also responsible for certifying the integrity of students' work. Second, it tests the four readiness dimensions separately rather than as a single index, which allows the motivators and the inhibitors to show different effects on the acceptance beliefs. Third, it gives university leaders and managers of accounting programmes evidence on the conditions under which educators adopt educational technology, showing that adoption policies need to address integrity guidance and trust in the technology, not only training in how to operate it.

LITERATURE REVIEW

Digital Transformation and the Double Effect of Educational Technology

Digitalisation in higher education has been read predominantly as a capability story. Institutions redesign delivery, governance and assessment around digital infrastructure (Kuzu, 2020), align technology adoption with strategy and culture (Alenezi, 2021), and confront environmental, organisational, technological and cultural barriers when that alignment fails (Gkrimpizi et al., 2023). Maturity across institutions is uneven, with many lacking a coherent digital vision or stable internal competence (Marks & Al-Ali, 2022). Sustainability framings extend the same argument, casting digitalisation as a socio-environmental as much as a technical strategy (Trevisan et al., 2024).

However, this capability-oriented literature gives less attention to the fact that the same digital infrastructure also creates new opportunities for academic misconduct. The same platforms that widen access also widen opportunity. Lancaster and Cotarlan (2021) show how contract cheating moved onto a commercial file-sharing platform as teaching shifted online; Zayed (2024) documents collective cheating conducted through ordinary messaging tools; Yusuf et al. (2024) and Cotton et al. (2024) show generative systems producing assessable text faster than institutions can revise assessment. Governance technologies pull in the opposite direction, since detection software and proctoring narrow the space for misconduct even as they raise their own concerns (Bittle & El-Gayar, 2025; Perkins & Roe, 2024; Sweeney, 2023). Educational technology is therefore not a single object with a single valence, a point that matters for how acceptance beliefs about it should be interpreted.

Focal Technology of the Study

This study therefore treats educational technology as one bounded category rather than as technology in general. The focal technology is the set of digital platforms and tools that accounting educators use to deliver instruction and assessment and that students also use to complete their work: learning management systems, AI-based tools, including generative writing assistants, and online examination platforms. The questionnaire introduced educational technology with exactly these three examples, and every measurement item refers to educational, digital or learning technology used in teaching and assessment, with several items naming LMS, AI or online examinations explicitly (Table 3). Integrity-governance technologies whose purpose is to detect or deter misconduct, such as plagiarism-detection software and remote proctoring, fall outside the focal category. The boundary matters because the two kinds of technology can relate to integrity concern in opposite directions: concern about misconduct should restrain the adoption of tools that students can misuse, but may encourage the adoption of tools that detect misuse (Bittle & El-Gayar, 2025). The research questions, hypotheses, structural model and interpretation of results in this article all refer to the focal category as defined here.

The Technology Readiness and Acceptance Model

Parasuraman's Technology Readiness Index describes a stable disposition toward new technology along four dimensions. Optimism and innovativeness incline people to adopt, the first through a belief that technology delivers control and efficiency, the second through a preference for being early and for experimenting without external prompting. Discomfort and insecurity restrain adoption, the first through a sense of being overwhelmed by systems one does not command, the second through distrust of whether those systems will behave correctly (Parasuraman, 2000; Parasuraman & Colby, 2015). The Technology Acceptance Model supplies the cognitive layer, with perceived usefulness and perceived ease of use mediating between individual differences and behavioural intention (Davis, 1989).

Lin et al. (2007) combined the two into TRAM, arguing that readiness is a distal disposition that operates through proximal beliefs rather than on intention directly. The combination has been productive, and it has also been unstable in an informative way. Mahmood et al. (2023) recovered the canonical pattern in financial institutions, with motivators raising and inhibitors lowering both beliefs. Kampa (2023) found the motivators splitting, with innovativeness reaching ease of use but not usefulness. Chiu and Cho (2021) found the inhibitors bypassing both beliefs and acting on enjoyment instead. Krishnanraw and Ismail (2025), working with Malaysian accounting students, found optimism and innovativeness shaping perceptions of functionality without reaching intention, while discomfort lowered intention directly. Divergence of this scale across contexts indicates that the readiness dimensions carry context-dependent weights, and that a study which reports only the aggregate pattern discards the informative part of the evidence.

Perceived Academic Fraud Risk as a Construct

Terms in this area are frequently used interchangeably and require separation before the construct can be defined. Academic misconduct is the broadest term, covering any violation of the rules governing academic work. Academic dishonesty narrows this to acts involving deception by the student. Academic fraud narrows it further to deception undertaken for advantage, which is the sense that maps onto the accounting discipline's own vocabulary of misrepresentation. Perceived risk, in the technology acceptance tradition, refers to a user's expectation of adverse consequences from using a system (AlHadid et al., 2022), and has been shown to attenuate adoption intentions in domains where the adverse consequence is borne by the user.

Perceived academic fraud risk sits at the junction of these two traditions and differs from both. In this study the construct is defined as an accounting educator's perception that using the focal educational technology in teaching and assessment increases the likelihood that students

commit academic misconduct in the educator's courses. The definition fixes four elements. The object is the focal technology defined above, not technology in general and not integrity-governance tools. The risk is the facilitation of misconduct, that is, the likelihood that the technology makes cheating easier, rather than the severity of academic fraud as such. The party who commits the misconduct is the student, so the construct is not a personal risk to the educator, such as a threat to privacy or workload. Finally, the construct is a perception held by the individual educator, not a measure of institutional integrity risk and not a motive for adopting detection tools. The four items operationalise exactly this meaning: they ask whether digital technology (AI, online examinations) raises the risk of academic fraud, whether giving students access to educational technology carries a risk to academic integrity, whether the risk of cheating rises when students use digital platforms without supervision, and whether using AI or an LMS in learning carries a high risk to academic honesty (Table 3).

The adverse consequence is therefore not borne by the adopting educator in the first instance; it is borne by the credential, the cohort and the institution. Two theoretical positions explain why such a perception would restrain adoption. The first is the perceived-risk extension of acceptance research, in which anticipated negative outcomes offset anticipated benefits in the same evaluative calculus (AlHadid et al., 2022; Zhang et al., 2025). The second is the custodial obligation that accounting educators carry toward the credential they certify, which makes integrity loss a cost they internalise even when they do not personally bear it (Aljazeeri & Al-Sartawi, 2023; Kee, 2024). Because the focal category excludes detection and proctoring tools, whose adoption integrity concern could encourage, a negative direction is theoretically expected for the technology the instrument measured. Some ambiguity remains because educators may have weighted LMS, AI tools and online examinations differently when answering, and this is treated as a limitation rather than resolved by assertion.

Hypothesis Development

Each hypothesis below is developed in four steps: the theoretical mechanism, prior empirical evidence, the reasoning specific to accounting educators in Indonesia, and the formal statement. Professional scepticism, introduced earlier as the disposition that accounting education is meant to cultivate, is not modelled as a separate construct because it was not measured. It enters the model through two paths instead: it sharpens the doubts about technology captured by insecurity (H4a and H4b), and it underlies the custodial concern captured by perceived academic fraud risk (H8).

Optimism and the Two Acceptance Beliefs

Optimism describes a general confidence that technology delivers control, flexibility and efficiency. The disposition works through interpretation rather than through skill: an optimistic educator meeting an unfamiliar interface reads friction as temporary and attributes eventual mastery to themselves. That attributional style should lower the perceived effort of use and should also raise the expected payoff, since someone who believes technology generally works is disposed to believe this technology will work for them. Mahmood et al. (2023) recovered both effects, and Kampa (2023) recovered both in m-learning. Accounting educators, however, evaluate usefulness against a specific instructional purpose rather than against technology in the abstract, and general confidence carries less information about whether a particular platform serves the teaching of consolidation or audit sampling. In the Indonesian setting, where the MBKM policy has made technology-mediated delivery an institutional expectation (Setiani et al., 2024), optimistic educators are likely to read that expectation as an opportunity rather than a burden, which supports the ease-of-use path in particular. The prediction is therefore advanced for both beliefs while acknowledging that the usefulness path rests on weaker ground.

H1a: Optimism is positively related to perceived usefulness.

H1b: Optimism is positively related to perceived ease of use.

Innovativeness and the Two Acceptance Beliefs

Innovativeness captures a disposition to experiment early and to serve as a technology opinion leader among peers. Where optimism supplies belief, innovativeness supplies behaviour, and the accumulated experience of having tried many systems is what makes a new one feel manageable. The mechanism is experiential rather than attitudinal, which places its strongest expected effect on ease of use. Kampa (2023) reported exactly this asymmetry, with innovativeness reaching ease of use but not usefulness. Kuang et al. (2024), studying Indonesian accounting and business lecturers, found acceptance beliefs mediating adoption of digital game-based learning, with the ease-of-use route carrying the disposition. Krishnanraw and Ismail (2025) similarly found innovativeness shaping perceptions of functionality without reaching intention. In Indonesian accounting programmes, the colleagues who first try new LMS features, AI tools or online examination formats become the ones others consult, and the experience they accumulate should reduce the effort they expect from each new system. The usefulness path is retained for symmetry of specification and because Mahmood et al. (2023) supports it in other settings.

H2a: Innovativeness is positively related to perceived usefulness.

H2b: Innovativeness is positively related to perceived ease of use.

Discomfort and the Two Acceptance Beliefs

Discomfort is the sense of being overwhelmed by technology and of lacking control over systems that others appear to operate easily. The inhibitor is about capability, and its natural target is the effort dimension: an educator who finds systems bewildering should register their use as difficult. In this study the construct is measured through confusion with technical support, difficulty understanding technical explanations, the sense that systems are not designed for ordinary users, and manuals that are hard to follow, all of which describe the educator's capacity to operate the focal technology. The extension to usefulness is less direct, since a system can be judged valuable in principle while being experienced as demanding in practice; the theoretical route is that an educator who cannot master a system's features cannot realise the instructional value those features offer. Mahmood et al. (2023) observed discomfort lowering both beliefs, whereas Chiu and Cho (2021) found negative readiness leaving both acceptance beliefs untouched and acting instead on enjoyment. In Indonesia, where accounting educators have used LMS and online examinations routinely since the pandemic and the MBKM reforms, capability concerns are likely to have faded. The prediction below is therefore advanced with an explicit expectation of attenuation in a population that has already accumulated years of platform use.

H3a: Discomfort is negatively related to perceived usefulness.

H3b: Discomfort is negatively related to perceived ease of use.

Insecurity and the Two Acceptance Beliefs

Insecurity differs from discomfort in object rather than in intensity. Discomfort concerns the user's own capability; insecurity concerns distrust of technology itself and scepticism about its consequences (Parasuraman & Colby, 2015). In teaching, that scepticism takes specific forms, which the four items capture: concern that educators depend too much on technology, that too much technology distracts from learning, that it reduces personal interaction between lecturers and students, and that fully online platforms cannot always be relied upon. That distinction matters acutely in assessment, where a platform failure during an examination is not an inconvenience but a fairness problem the educator must resolve. Doubts of this kind should depress the expected payoff directly, since a technology believed to weaken focus and interaction, or one that cannot be relied upon, cannot be useful regardless of what it promises, and should also raise perceived effort through the vigilance that untrusted systems demand. Mahmood et al. (2023) found the inhibitors

lowering both acceptance beliefs in their TRAM specification, Krishnanraw and Ismail (2025) found the analogous inhibitor operating on intention among accounting students, and Al-Hajaya (2026) recorded accounting instructors framing generative systems around accuracy, transparency and privacy concerns rather than around difficulty of use. For accounting educators, this scepticism is reinforced by the professional scepticism their discipline cultivates, which directs attention to how a system could distort the evidence of student learning on which grades rest.

H4a: Insecurity is negatively related to perceived usefulness.

H4b: Insecurity is negatively related to perceived ease of use.

The Internal Structure of Acceptance

Davis (1989) specified perceived ease of use as an antecedent of perceived usefulness, based on the reasoning that effort saved in operating a system can be redeployed to the task the system is meant to support, so that, other things being equal, an easier system delivers more performance for the same input. This is also why ease of use is tested against usefulness and not only against intention: TAM gives ease of use a direct route to intention and an indirect route through usefulness, and the indirect route is the one that has proved most consistent. Meta-analytic evidence on teachers' adoption of digital technology identifies the path from ease of use to usefulness as one of the strongest in the model (Scherer et al., 2019), and a systematic review of TAM in educational settings reports it across a wide range of learning technologies (Granić & Marangunić, 2019). For educators, the mechanism is concrete: instructional time is fixed, so a platform that reduces preparation effort can increase the resources available for teaching. Accounting courses add a specific reason, because much of their assessment is problem-based and graded against worked solutions: an LMS or online examination platform that is easy to configure frees time for designing questions and giving feedback, which is where its instructional value is realised.

H5: Perceived ease of use is positively related to perceived usefulness.

Acceptance Beliefs and Intention

Usefulness and ease of use are both specified as antecedents of intention in TAM, though their relative weight shifts with user expertise. The mechanism for usefulness is instrumental: an educator forms an intention to use a technology to the extent that the technology is expected to improve teaching performance. The mechanism for ease of use is the effort cost of adoption, which weighs most heavily before a user has mastered a system. Meta-analytic evidence on teachers shows usefulness to be the stronger direct predictor of intention, with ease of use acting partly through usefulness (Scherer et al., 2019). Experienced users have generally resolved the effort question and decide on value, whereas novices weigh effort heavily. Accounting educators surveyed after several years of platform-mediated teaching, including the emergency shift to online delivery during the pandemic (Sangster et al., 2020), sit closer to the experienced end of that continuum, which predicts a dominant usefulness path and an attenuated ease-of-use path. Vysotskaya and Prokofieva (2025) reported the same pattern for analytics tools in the accounting curriculum, where perceived instructional relevance rather than operational simplicity governed uptake. Both paths are nevertheless hypothesised in their canonical form, because TAM predicts a positive effect for each and the expected attenuation concerns magnitude, not direction.

H6: Perceived usefulness is positively related to intention to use.

H7: Perceived ease of use is positively related to intention to use.

Perceived Academic Fraud Risk and Intention

The final path introduces the construct that distinguishes this model from standard TRAM. Under the definition set out above, an educator who perceives that LMS, AI tools and online examinations make it easier for students to commit misconduct in their courses confronts a cost

that usefulness and ease of use do not register. Two mechanisms converge on the same prediction. Within acceptance theory, perceived risk enters the evaluative calculus alongside anticipated benefit and offsets it (AlHadid et al., 2022), and recent work on pre-service teachers' acceptance of AI models perceived risk alongside trust as an influence on acceptance (Zhang et al., 2025). Within the professional logic of accounting education, integrity loss is a cost the educator internalises because the credential they certify is the object at risk (Aljazeeri & Al-Sartawi, 2023; Kee, 2024); this is where the professional scepticism that accounting education cultivates enters the model, since a sceptical educator evaluates a tool by what could go wrong with the evidence it produces about student learning. The systematic review reported below establishes that no study combining an acceptance framework with an integrity construct exists in this literature, so the prediction rests on theoretical reasoning and on adjacent evidence rather than on direct precedent. Al-Hajaya (2026) supplies the closest support, recording accounting instructors who responded to generative systems by restricting their use pending institutional guidance. The direction is specific to the focal category: because every item refers to technologies that students use to complete their work, and none to detection or proctoring tools, higher perceived risk is expected to lower, not raise, intention.

H8: Perceived academic fraud risk is negatively related to intention to use.

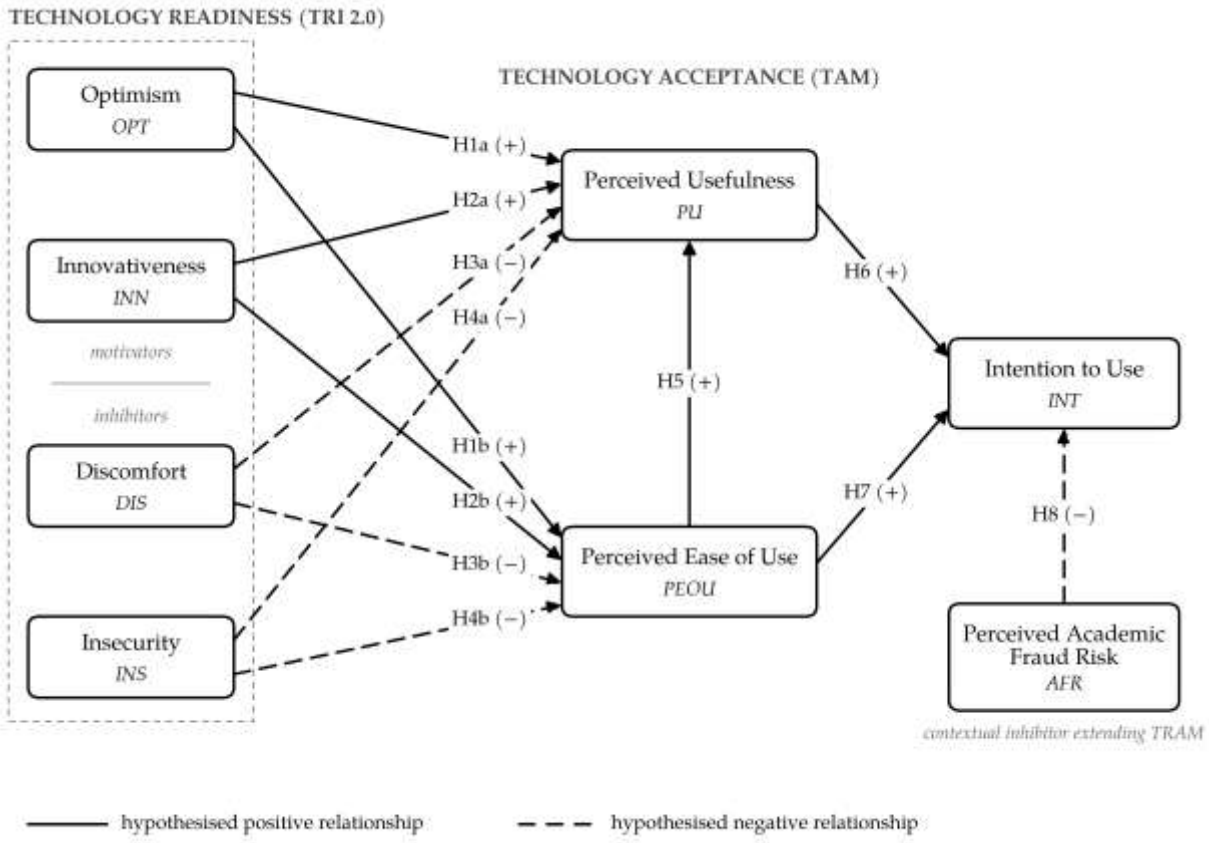


Figure 1. Research Model

Source: Developed by the authors from Davis (1989), Lin et al. (2007), Parasuraman and Colby (2015) and AlHadid et al. (2022), 2026

RESEARCH METHOD

The design proceeds in two stages that address different levels of the same problem. Stage 1 characterises the field: a bibliometric mapping establishes how research at the intersection of accounting education, academic integrity and educational technology is structured, and a

systematic review nested inside the same corpus establishes what that research has found and where its boundaries lie, following guidance that combines the two techniques on a single corpus (Donthu et al., 2021; Linnenluecke et al., 2020). Stage 2 supplies individual-level evidence through a survey of accounting educators analysed with structural equation modelling. Both components are quantitative, so the design is accurately described as a two-stage quantitative multi-method study rather than a mixed-methods one, since mixed-methods research by definition integrates a qualitative and a quantitative strand (Creswell & Plano Clark, 2018). Integration is not decorative: the review determined that no study combines an acceptance framework with an integrity construct, which is what motivated the inclusion of perceived academic fraud risk in the structural model, and the review's finding that the field measures technology as an undifferentiated category is what disciplines the interpretation of the survey results in the discussion.

Stage 1: Bibliographic Database and Search Strategy

Records were retrieved from the Scopus database. Scopus indexes peer-reviewed literature under a curated source list, applies a controlled document typology, and supplies standardised source metadata and citation counts for every record, which matters for a review that reports source productivity and citation impact alongside thematic structure. The trade-off is that coverage follows the indexed source list rather than the whole published literature, so the retrieval is a structured sample of the field rather than a census. That property is carried through to the interpretation of every Stage 1 result and is stated again among the limitations.

The search strategy was rebuilt from first principles rather than adapted from any earlier query. Three conceptual blocks define the intersection the research questions concern. The accounting block covers accounting education, accounting students, accounting educators, accounting faculty and accountancy. The integrity block covers academic integrity, academic misconduct, academic dishonesty, academic fraud, plagiarism and cheating. The technology block covers technology, educational and digital technology, artificial intelligence, generative systems, e-learning, learning management systems, online assessment, online proctoring and plagiarism detection. Eight queries were run to traverse the block combinations; each returned up to fifty records restricted to journal articles within the publication window shown. Table 1 reports the queries exactly as executed.

Table 1. Search Strategy Executed in Scopus

No.	Query string executed (TITLE-ABS-KEY)	Publication window	Records
Q1	Accounting education academic integrity	2005–2026	50
Q2	Accounting students academic dishonesty	2015–2026	24
Q3	Accounting students plagiarism cheating	2005–2026	43
Q4	Accounting education chatgpt generative artificial intelligence	2018–2026	11
Q5	Accounting educators lecturers academic misconduct technology	2005–2026	18
Q6	Accounting education online examination proctoring academic integrity	2010–2026	12
Q7	Accounting education technology acceptance model behavioural intention	2010–2026	11
Q8	Accounting students academic fraud integrity technology misuse	2015–2026	40
	Total records compiled		**209**

No.	Query string executed (TITLE-ABS-KEY)	Publication window	Records
	Unique records after removal of duplicates		**202**

Source: Scopus search executed by the authors, 2026

Note. The publication window runs from the stated start year to the date of retrieval in 2026; records dated 2026 therefore cover part of that year only. The eight queries return overlapping sets, so the records column sums to more than the number of unique records.

Screening, reported according to PRISMA 2020 (Page et al., 2021) and following the recommendation to apply explicit and replicable inclusion rules before full-record assessment (Linnenluecke et al., 2020), applied a deterministic Boolean rule to the title and source of each record: a record was retained where an accounting term appeared in either field, a higher-education term appeared in either field, and either an integrity term or a technology-acceptance term appeared in the title. Applying the rule to the 202 unique records retained 95 and excluded 107, with reasons recorded in Figure 2. Eligibility assessment then examined each retained record individually and removed four whose integrity construct was corporate, professional or informational rather than academic. Ninety-one records constitute the bibliometric corpus.

The systematic review is nested inside that corpus and follows PRISMA 2020 (Page et al., 2021) so far as the design permits. Inclusion required a peer-reviewed journal article, an accounting education setting, a higher-education population, an academic-integrity or technology-acceptance focus, and an identifiable technology object. Exclusion removed records with no technology dimension, non-empirical commentary and instructional notes, studies conducted in secondary or vocational school settings, and studies whose technology lay outside the educational domain. Twenty-seven studies satisfied every criterion. Figure 2 reports the flow with the actual counts at each stage.

Quality was assessed against six criteria applied to each included study: clarity of the research objective, appropriateness of the design to that objective, adequacy of sample description, adequacy of measurement reporting, transparency of the analytical procedure, and whether the conclusions remained within what the evidence supports. Studies were not scored on an arbitrary numeric scale. The assessment instead recorded which criteria each study met, and the aggregate pattern is reported with the synthesis of the review, because a summed score would obscure the specific weakness that characterises this literature.

Stage 2: Population, Sampling and Data Collection

The target population comprises accounting educators teaching in Indonesian higher education institutions. Purposive sampling was used to reach educators with substantive teaching experience and with responsibility for assessment, on the reasoning that adoption decisions and integrity judgements are made by those who set and mark the work. The realised sample comprises 181 educators. Table 2 reports its composition.

Respondents had to meet three selection criteria: (a) being a lecturer currently teaching accounting courses in an accounting study programme at a public or private higher education institution in Indonesia; (b) holding at least a master's degree; and (c) having used at least one form of the focal educational technology, namely an LMS, an AI-based tool or an online examination platform, in their teaching, which the questionnaire recorded through the item on experience with educational technology. The questionnaire was administered online through Google Forms and distributed to accounting educators across Indonesia. Data were collected over three months, from August to October 2025. Participation was voluntary, respondents gave their consent before completing the questionnaire, and the introductory statement assured them that their answers would be kept confidential, used only for research purposes, and would not affect any assessment

of their performance or academic rank. The questionnaire was administered in Bahasa Indonesia. No objective seniority criterion was applied during recruitment, so respondents are described simply as accounting educators rather than senior accounting educators.

Table 2. Composition of the Realised Sample (N = 181)

Characteristic	Category	n	%
Gender	Male	83	45.86
	Female	98	54.14
Highest qualification	Master's degree	119	65.75
	Doctoral degree	62	34.25
Institution type	Public	68	37.57
	Private	113	62.43
Experience with educational technology	Low (beginning to use)	8	4.42
	Moderate (uses selected tools)	99	54.70
	Advanced (integrates technology routinely)	74	40.88

Source: Processed Data, 2026

Instrument and Operationalisation

Technology readiness was measured with the four dimensions of the Technology Readiness Index 2.0, four items each for optimism, innovativeness, discomfort and insecurity, adapted to the teaching context (Parasuraman & Colby, 2015; Mahmood et al., 2023). Acceptance was measured with perceived usefulness and perceived ease of use, four items each, and behavioural intention with three items, adapted from Davis (1989) and Mahmood et al. (2023). Perceived academic fraud risk was measured with four items developed for this study, drawing conceptually on the perceived-risk construct in technology acceptance (AlHadid et al., 2022). The questionnaire introduced educational technology with the examples of LMS, AI and online examinations, and every item refers to educational, digital or learning technology used in teaching and assessment. The four perceived ease of use items were worded negatively, describing confusion, frustration, reliance on manuals and mental effort, and were reverse-coded before analysis so that higher scores indicate greater ease of use. All items used a five-point Likert scale anchored from 1, strongly disagree, to 5, strongly agree. The instrument was reviewed by specialists in accounting education and ethics and pilot tested with thirty educators before the main survey, where internal consistency for every construct exceeded the 0.70 criterion recommended by Nunnally and Bernstein (1994). Table 3 sets out the operationalisation and the wording of every item, translated from the Bahasa Indonesia used in the questionnaire.

Table 3. Operationalisation of Constructs

Construct and Definition	Code	Item Statement	Source
Optimism (OPT): a positive view of technology and a belief that it offers control, flexibility and efficiency	OPT1	Educational technology improves the quality of my teaching and learning.	Parasuraman and Colby (2015); Mahmood et al. (2023)
	OPT2	Digital technology gives me more flexibility in carrying out academic tasks.	
	OPT3	Technology makes me better able to control my teaching and assessment activities.	

Construct and Definition	Code	Item Statement	Source
	OPT4	Digital technology increases my productivity as an accounting educator.	
Innovativeness (INN): a tendency to be among the first to try new technology and to act as a technology opinion leader	INN1	Colleagues often ask for my advice on using new learning technologies.	Parasuraman and Colby (2015); Mahmood et al. (2023)
	INN2	I am among the first to try new learning technologies in my workplace.	
	INN3	I can learn new technologies for teaching without much help.	
	INN4	I actively keep up with the latest developments in educational technology, AI and LMS.	
Discomfort (DIS): a perceived lack of control over technology and a sense of being overwhelmed by it	DIS1	I often feel confused when receiving technical support for digital academic systems.	Parasuraman and Colby (2015); Mahmood et al. (2023)
	DIS2	Technical explanations of educational technology are often difficult for me to understand.	
	DIS3	I sometimes feel that digital learning systems are not designed for ordinary users like me.	
	DIS4	Guides and manuals for academic technology are not written in easily understood language.	
Insecurity (INS): distrust of technology and scepticism about its ability to work properly and about its consequences	INS1	I am concerned that educators depend too much on technology in teaching.	Parasuraman and Colby (2015); Mahmood et al. (2023)
	INS2	Too much technology in teaching can disrupt the focus and quality of learning.	
	INS3	Educational technology can reduce personal interaction between lecturers and students.	
	INS4	I do not always trust the reliability of fully online learning platforms.	
Perceived usefulness (PU): the degree to which an educator believes that using educational technology improves their teaching performance	PU1	Using educational technology increases the effectiveness of my teaching.	Davis (1989); Mahmood et al. (2023)
	PU2	Digital technology helps me achieve the learning objectives of my courses.	
	PU3	Digital technology increases efficiency in preparing materials and conducting assessment.	
	PU4	Digital technology improves the quality of the feedback I give to students.	
Perceived ease of use (PEOU): the degree to which an educator believes that using educational technology is free of effort	PEOU1	(R) I often feel confused when using digital learning systems.	Davis (1989); Mahmood et al. (2023)
	PEOU2	(R) Interacting with digital learning systems is sometimes frustrating.	
	PEOU3	(R) I often need to read guides or manuals to understand how digital learning systems work.	
	PEOU4	(R) Interacting with digital learning systems requires considerable mental effort.	

Construct and Definition	Code	Item Statement	Source
Intention to use (INT): the strength of an educator's intention to use educational technology in their teaching	INT1	I intend to continue using digital technology in my teaching in the future.	Davis (1989); Mahmood et al. (2023)
	INT2	I expect to use digital technology more often in academic activities.	
	INT3	I plan to increase my use of educational technology, AI and LMS.	
Perceived academic fraud risk (AFR): an educator's perception that using educational technology (LMS, AI tools and online examinations) in teaching and assessment increases the likelihood that students commit academic misconduct in their courses	AFR1	The use of digital technology (AI, online examinations) risks increasing academic fraud.	Developed for this study, drawing on AlHadid et al. (2022)
	AFR2	Giving students access to educational technology carries a risk to academic integrity.	
	AFR3	The risk of cheating increases when students use digital platforms without supervision.	
	AFR4	The use of AI or an LMS in learning carries a high risk to academic honesty.	

Source: Research instrument (2025) adapted from the sources listed

Note. Items were administered in Bahasa Indonesia and are presented here in English translation. (R) = negatively worded item, reverse-coded before analysis. All items used a five-point Likert scale (1 = strongly disagree, 5 = strongly agree).

Two elements of the instrument bound what the results can mean. The first concerns the focal technology. The instrument referred to educational technology as the category defined in the literature review, namely LMS, AI-based tools and online examinations, rather than to a single named system, and it did not refer to plagiarism-detection or proctoring tools. Within that category, respondents may still have weighted the three technologies differently when answering, so every acceptance belief in the model is interpreted at the level of the category and not of any single tool. The systematic review shows that this practice is common in the field, with seven of the 27 included studies measuring technology as undifferentiated information technology, which places the limitation in context without removing it. The second element concerns perceived academic fraud risk, defined and bounded in the literature review as the perception that the focal technology makes student misconduct more likely in the educator's courses. The four items measure the facilitation of student misconduct, not the educator's personal risk, the severity of fraud or institutional reputational risk.

Data Screening

Screening for identical response patterns across all thirty-one items identified 42 records that reproduce another record exactly, leaving 139 unique patterns among the 181 cases. Given the observed marginal distributions, the expected number of such matches under independence is smaller than 10^{-10}, so the pattern reflects duplication introduced during collection or file preparation rather than coincidence. The main analysis retains all 181 cases to preserve the original sample specification. A full re-estimation using the 139 unique response patterns is reported in the robustness analysis to assess the sensitivity of the findings.

Analytical Procedure

Partial least squares structural equation modelling was used for three reasons that bear on this model specifically. The study extends an established framework by adding a construct with no precedent in this literature, which is an exploratory prediction task rather than a confirmatory test

of a settled theory. The model is structurally complex, with eight constructs and twelve paths estimated simultaneously. Several construct distributions depart from normality, with excess kurtosis between −1.37 and 6.76 at the indicator level, which covariance-based estimation handles less comfortably. Tolerance of moderate sample sizes is a convenience of the method rather than a justification for its use, and it is not offered as one here.

Estimation was carried out in SmartPLS (Ringle et al., 2024) using the path weighting scheme, a maximum of 3,000 iterations and a stop criterion of 10^{-7}. Significance was assessed by bootstrapping with 5,000 subsamples, percentile confidence intervals, a fixed seed and two-tailed tests at $\alpha = 0.05$. The two-tailed criterion is applied uniformly. The relationship between innovativeness and perceived usefulness was considered unsupported at the 5% significance level ($p = 0.070$), consistent with the two-tailed criterion applied uniformly across all hypotheses. The confidence interval for that path, from −0.004 to 0.294, includes zero and is reported in Table 9.

Evaluation followed the two-step procedure set out by Hair et al. (2021). The measurement model was assessed through indicator loadings, Cronbach's alpha, composite reliability in both the rho_A and rho_c forms, average variance extracted, the heterotrait-monotrait ratio (Henseler et al., 2015), the Fornell-Larcker criterion and cross-loadings. The structural model was evaluated through collinearity, path coefficients with bootstrap intervals, coefficients of determination, effect sizes and Stone-Geisser predictive relevance obtained by blindfolding with an omission distance of seven. A baseline model excluding perceived academic fraud risk was estimated on the same data to establish what the added construct contributes.

Common Method and Social Desirability Bias

All constructs were measured through one instrument, administered to one respondent group at one point in time, on a common response scale, and the subject matter invites socially desirable responding, since educators are being asked about misconduct in their own courses. Three post-hoc diagnostics were applied. Harman's single-factor test returned ten factors with eigenvalues above one, the first accounting for 21.19 per cent of variance, well below the fifty per cent threshold. Full collinearity variance inflation factors computed by regressing each construct on all others (Kock, 2015) range from 1.151 to 1.654, all below the 3.3 threshold at which method bias becomes a concern. Inner-model variance inflation factors range from 1.059 to 1.497. The pattern of results is itself inconsistent with a dominant method factor, since five of twelve paths are non-significant and two constructs relate to different outcomes in opposite ways.

These diagnostics are necessary but not sufficient, and the reason is worth stating rather than burying. Harman's test detects only a single dominant factor and has low power against more subtle method effects; full collinearity diagnostics detect method variance only where it inflates construct correlations uniformly. Procedural remedies that would have provided stronger protection, namely a marker variable, temporal or proximal separation of predictor and criterion measures, and counterbalanced item order, were not built into the design. Respondents were informed that the information they provided would be used solely for research purposes. Residual common method variance and socially desirable responding on the fraud-risk items cannot be excluded, and the estimates involving that construct should be read with that in mind.

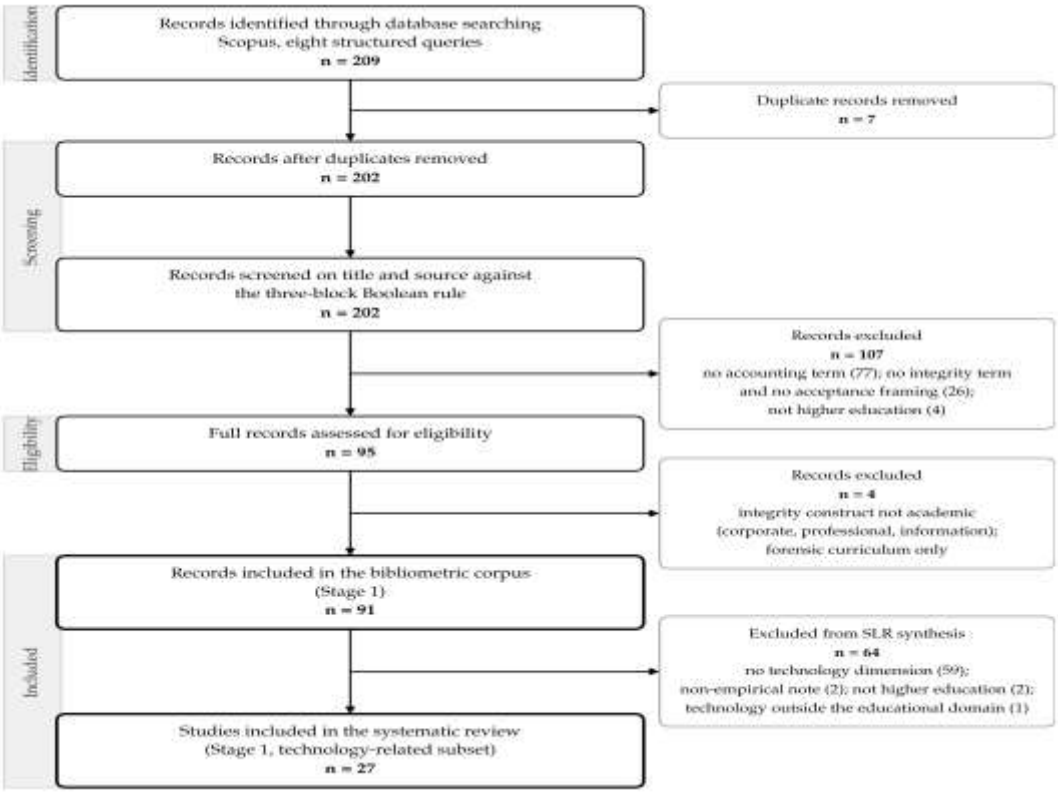


Figure 2. PRISMA 2020 Flow of Records Through Identification, Screening, Eligibility and Inclusion
Source: Scopus records screened by the authors following PRISMA 2020 (Page et al., 2021), 2026

RESULT AND DISCUSSION

Bibliometric Structure of the Field

Ninety-one records satisfied the corpus criteria, spanning 2007 to 2026. Figure 3 shows output remaining sparse through the first decade, with fewer than five records in most years before 2018, then accelerating: 45 of the 91 records, just under half the corpus, appeared between 2023 and 2026. The acceleration is not a uniform expansion of an existing agenda. Records classified as technology-enabled misconduct and assessment security first appear in volume during 2020 and 2021, which places them squarely in the emergency transition to remote delivery, while records applying a technology-acceptance framework to accounting education appear only from 2021 and remain a minority stream thereafter. The 2026 count is necessarily partial, since indexing of the most recent output was still incomplete when the corpus was compiled, so the apparent decline from 2025 carries no substantive interpretation.

Figure 4 shows the corpus concentrated in a small number of outlets against a long tail. Accounting Education contributes 14 records and Journal of Accounting Education five, and together with Issues in Accounting Education, Accounting Research Journal and Accounting Perspectives the established accounting-education journals account for the majority of the highly cited work. Citation impact follows the same concentration, with Accounting Education accumulating 281 citations across its 14 records. Regional Indonesian and Malaysian journals contribute substantially to volume while accumulating few citations, a pattern consistent with recent publication dates and with limited indexing rather than with any judgement about quality.

The keyword network in Figure 5 resolves into three clusters whose composition is more informative than their number. The largest is organised around academic fraud and the fraud-theory vocabulary of triangle, pentagon and hexagon, and it carries the Indonesia and religiosity

terms with it. A second cluster gathers technology, online learning, technology acceptance, accounting education and accounting educators. A third links academic integrity, academic misconduct, cheating, information technology and technology misuse. The clusters are connected, but the connections run through the generic technology terms rather than through any shared theoretical vocabulary. Fraud theory and acceptance theory occupy separate regions of the same field and are not joined by a bridging construct.

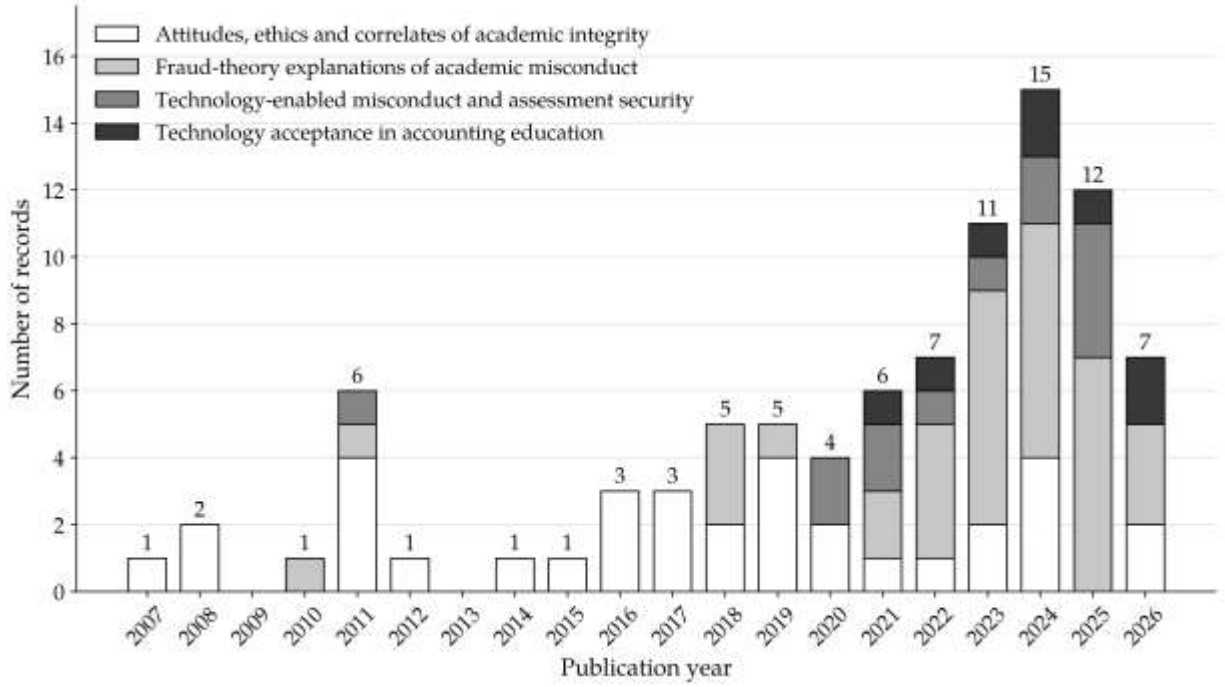


Figure 3. Annual Output of the Corpus by Analytical Framing, 2007 to 2026

Source: Scopus records processed by the authors, 2026

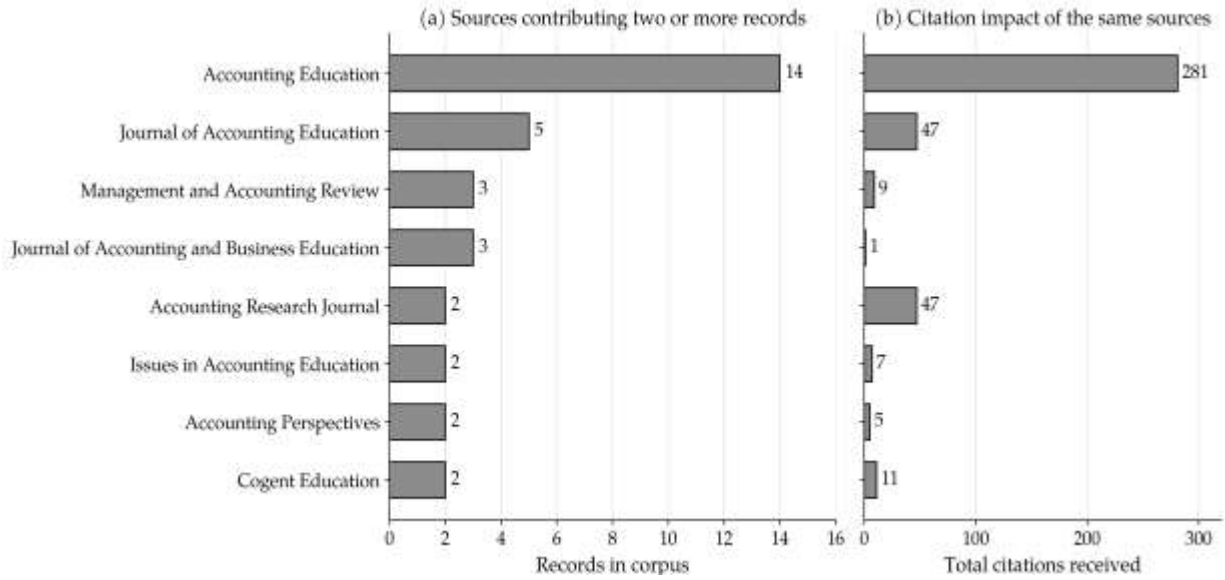


Figure 4. Source Productivity and Citation Impact within the Corpus

Source: Scopus records processed by the authors, 2026

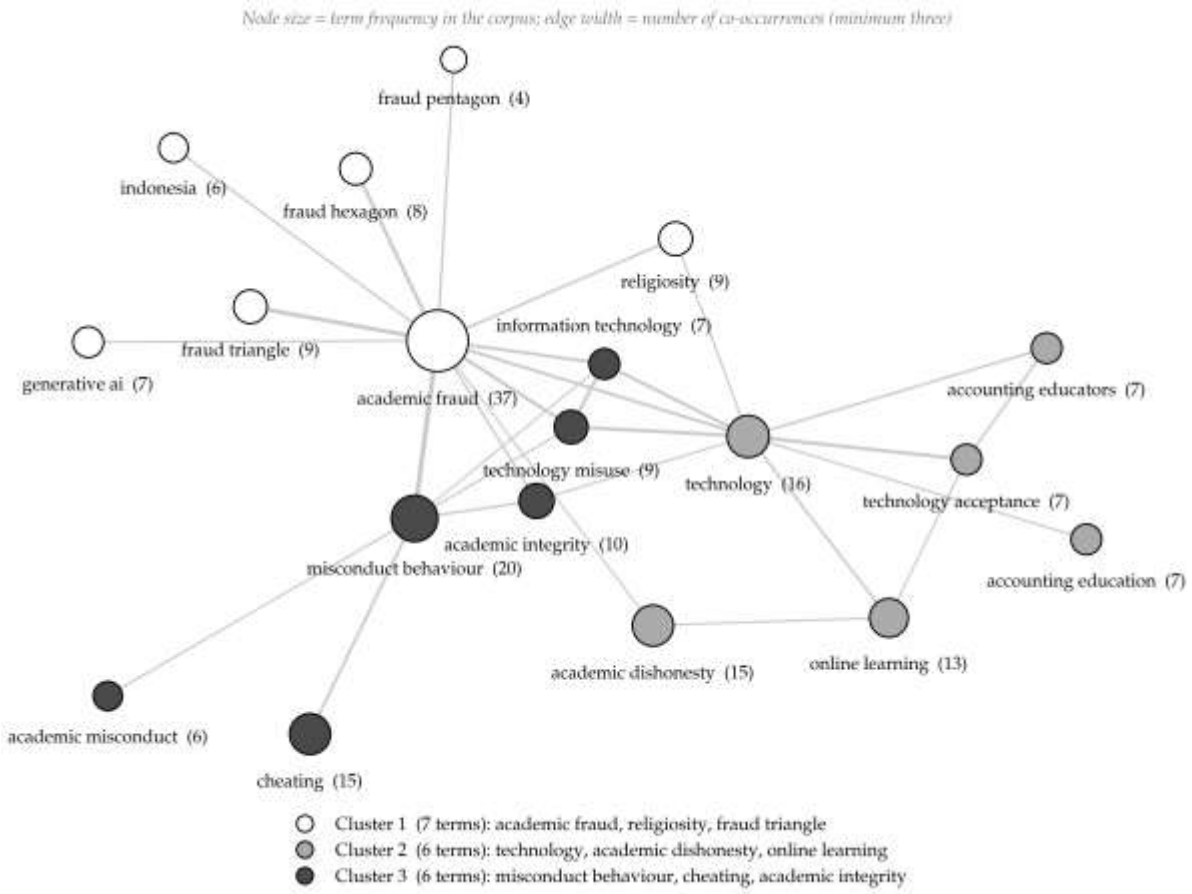


Figure 5. Co-occurrence Network of Standardised Title Terms in the Corpus

Source: Scopus records processed by the authors, 2026

Figure 6 quantifies what the network suggests. Academic integrity is the focal topic of 82 of the 91 records, and 36 of them adopt a fraud-theory framing while 33 involve technology in some form. Only 10 records employ a technology-acceptance framework, and only seven take the educator rather than the student as the unit of analysis. Two records combine acceptance framing with an integrity focus, yet neither models integrity as a construct alongside the acceptance beliefs, and neither takes the educator's position. The gap this study addresses is therefore not asserted; it is a count.

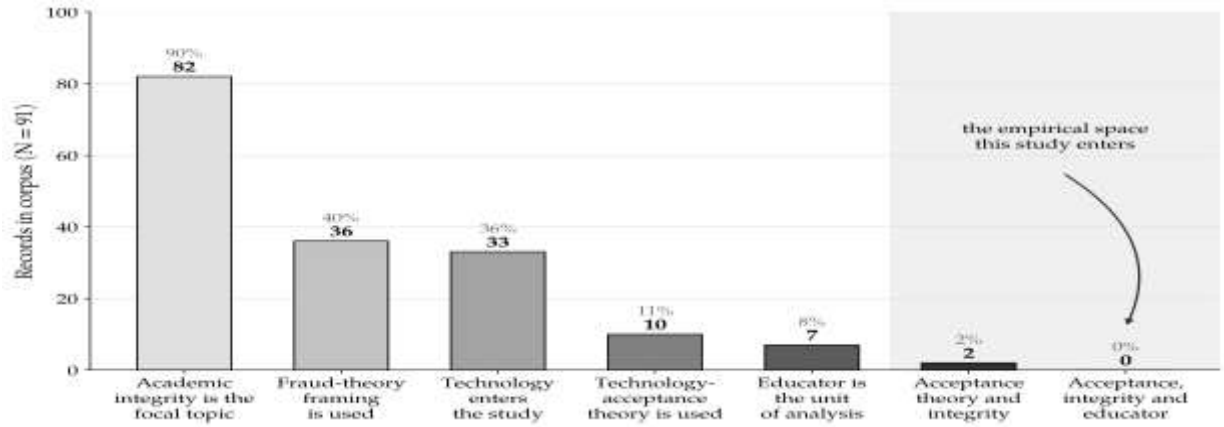


Figure 6. Evidence Map of the Corpus by Focus, Theoretical Framing and Unit of Analysis

Source: Scopus records processed by the authors, 2026

What the Systematic Review Establishes

Twenty-seven of the 91 records met the review criteria. Table 4 reports their distribution and Figure 7 displays it. Fraud theory in one of its expanding variants supplies the framework for nine studies, a further eight use a technology-acceptance or readiness framework, and eight proceed with no explicit theoretical framework at all. Twenty-one of the 27 studies take students as the unit of analysis. Fourteen rely on survey data analysed by regression, which is a notable methodological concentration for a literature that routinely models multi-construct mediation.

Table 4. Characteristics of the 27 Studies Included in the Systematic Review

Dimension	Category	Studies	%
Theoretical framework	Fraud theory (triangle to hexagon)	9	33.3
	Technology acceptance or readiness	8	29.6
	No explicit theoretical framework	8	29.6
	Other behavioural theory	2	7.4
Unit of analysis	Student	21	77.8
	Educator	6	22.2
Technology under study	Learning platforms and digital tools	8	29.6
	Undifferentiated information technology	7	25.9
	Online assessment and proctoring	6	22.2
	Artificial intelligence and generative systems	6	22.2
Research design	Survey with regression	14	51.9
	Survey with structural equation modelling	5	18.5
	Archival or experimental	5	18.5
	Qualitative	3	11.1
Setting	Indonesia	12	44.4
	United States	4	14.8
	Malaysia	2	7.4
	Other single-country settings	7	25.9
	Not reported in the record	2	7.4

Source: Systematic review of Scopus records processed by the authors, 2026

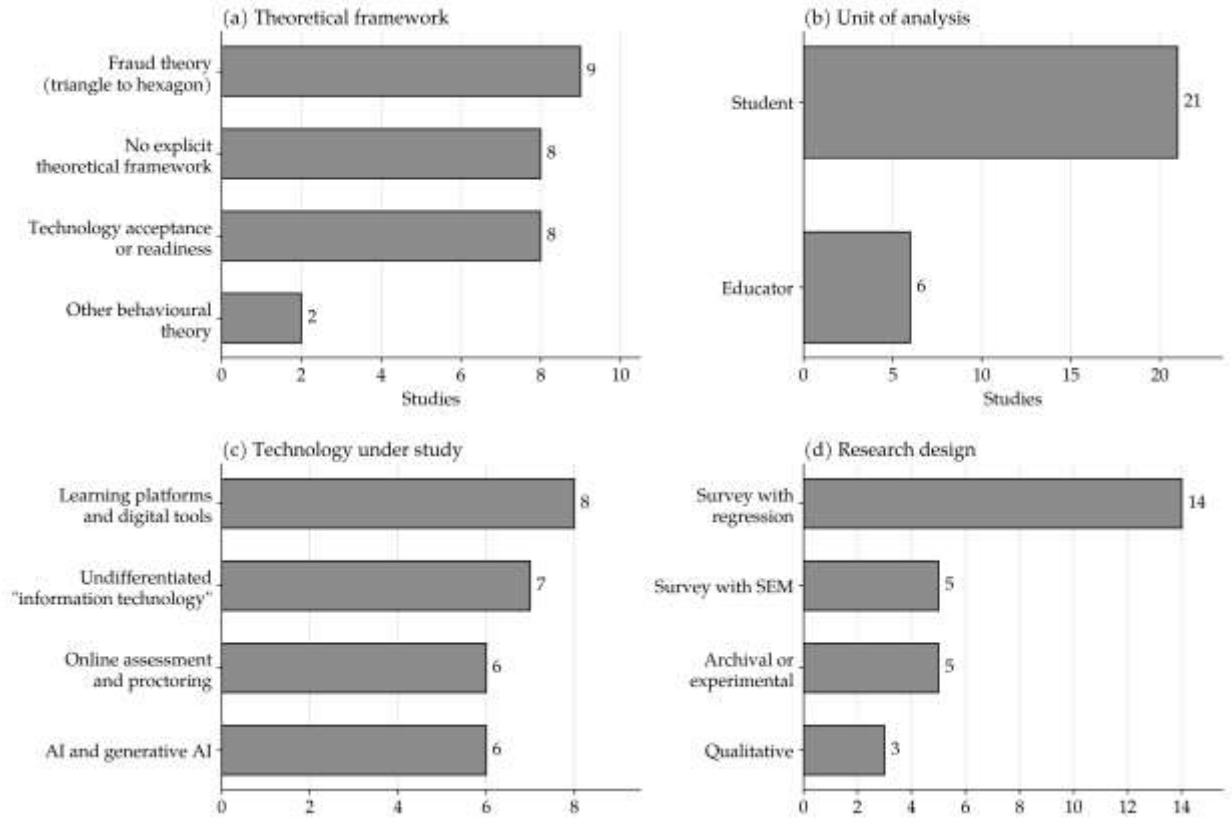


Figure 7. Characteristics of the 27 Studies Included in the Systematic Review

Source: Systematic review of Scopus records processed by the authors, 2026

Three findings from the synthesis bear directly on the model tested in Stage 2. The first concerns theoretical separation. None of the eight studies employing a technology-acceptance or readiness framework measures an academic-integrity construct, and none of the nineteen studies measuring integrity employs an acceptance framework. The two literatures address the same technologies in the same classrooms without meeting. Krishnanraw and Ismail (2025) come closest, applying TRI 2.0 within an extended acceptance model to Malaysian accounting students' use of artificial intelligence, yet integrity does not enter their specification.

The second concerns whose perspective the field records. Six of the 27 studies take the educator as the unit of analysis, and of those six only Al-Hajaya (2026) addresses academic integrity, through semi-structured interviews with seventeen instructors rather than through a measurement model. Educators appear elsewhere in the corpus as the objects of student-focused inference, as when Bierstaker et al. (2024) infer educator responses to remote evaluation from student cheating incidence. Direct evidence on how educators' own readiness and integrity judgements relate to their adoption decisions does not exist in this literature.

The third concerns measurement. Seven of the 27 studies operationalise technology as undifferentiated information technology, typically as misuse of information technology within a fraud-theory model. Six specify online assessment and proctoring, six specify artificial intelligence and generative systems, and eight specify a learning platform or digital tool. The field has not settled on a consistent focal technology, which constrains comparability across studies and, as noted in the account of the instrument, constrains the present study in the same way.

Quality assessment against the six criteria described in the method reveals a consistent weakness rather than a distribution of quality. All 27 studies state a clear objective and adopt a

design appropriate to it. Reporting of sampling frames and response rates is incomplete in 19 of them. Measurement reporting is fullest among the five studies using structural equation modelling and thinnest among the fourteen regression studies, several of which report neither reliability coefficients nor item sources. Conclusions exceed the evidence in the smaller regression studies, where cross-sectional associations are described in causal language. That pattern is why the present study reports confidence intervals, effect sizes, predictive relevance and a robustness re-estimation rather than path coefficients alone.

Table 5 sets out the evidence extracted from the fifteen included studies whose constructs bear most directly on the model tested in Stage 2, recording setting, population, technology, framework and the finding relevant to this study for each.

Table 5. Evidence Extracted from Studies at the Intersection of Technology, Academic Integrity and Accounting Education

Study	Setting and Population	Technology	Framework	Principal Finding Relevant to This Study
Mat Dangi and Mohamed Saat (2021)	Malaysia; accounting educators	21st-century educational technology	Acceptance behaviour with conscientiousness	Institutional support moderates the link between educators' acceptance behaviour and behavioural intention; academic integrity is not examined
Kholid et al. (2021)	Indonesia; accounting students	Online examinations	Theory of planned behaviour with religiosity	Attitude, subjective norm and perceived behavioural control raise the intention to cheat online; religiosity restrains it
Reyneke et al. (2021)	South Africa; accounting students	Online learning environment	BSCS 5E instructional model	A structured online intervention improves plagiarism awareness after the pivot to remote delivery
Alshurafat et al. (2024)	Jordan; 279 accounting students	ChatGPT	Fraud triangle	Opportunity, rationalisation and pressure all raise ChatGPT misuse for academic dishonesty
Conaway and Wiesen (2023)	United States; intermediate accounting students	Academic resource sites	None stated	Between 13 and 25 per cent of students used an answer site during examinations
Kuang et al. (2024)	Indonesia; accounting and business lecturers	Digital game-based learning	Extended TAM	Acceptance beliefs account for lecturers' adoption; academic integrity is not examined

Study	Setting and Population	Technology	Framework	Principal Finding Relevant to This Study
Amaning (2024)	Ghana; accounting faculty	Virtual accounting coursework	TAM	Faculty read usefulness and ease of use through workload, infrastructure and student readiness
Bierstaker et al. (2024)	United States; accounting students	Remote evaluation and proctoring software	Fraud triangle	Cheating is higher in unsupervised online settings; proctoring mitigates but does not eliminate it
Mulig and Metts (2024)	United States; accounting students	Remote proctoring and lockdown browser	None stated	Average examination scores fell significantly once proctoring was introduced
Vysotskaya and Prokofieva (2025)	United Kingdom and Australia; management accounting educators and students	Data analytics tools	Technology acceptance	Perceived instructional relevance rather than operational simplicity governs uptake
Al-Hajaya (2026)	United Kingdom; 17 accounting instructors	Generative artificial intelligence	Thematic, no formal framework	Instructors frame generative systems around misconduct, overreliance, accuracy, transparency and privacy, and call for assessment redesign
Krishnanraw and Ismail (2025)	Malaysia; 136 accounting students	Artificial intelligence	TRI 2.0 with extended TAM	Optimism and innovativeness raise perceptions of functionality but not intention; discomfort lowers intention
Lulseged and Upton (2026)	United States; accounting students	Online examinations and proctoring	None stated	Scores are significantly higher in unproctored than in proctored examinations
Sari et al. (2025)	Indonesia and Malaysia; accounting education students	Information technology (general)	Fraud triangle	Technology misuse operates through fraud-triangle conditions to raise academic fraud

Study	Setting and Population	Technology	Framework	Principal Finding Relevant to This Study
Rahman et al. (2026)	Bangladesh; 474 accounting students	ChatGPT	Fraud triangle with academic support	Opportunity and pressure raise dishonesty; institutional policy is not significant; R^2 = 0.43

Source: Systematic review of Scopus records processed by the authors, 2026

Where the Two Stage 1 Components Converge

Bibliometric mapping and systematic review answer different questions, and the value of running both lies in what the combination yields. The mapping establishes that the field is expanding rapidly, is concentrated in a small set of accounting-education outlets, and organises itself around three vocabularies that do not share a bridging construct. The review establishes what those vocabularies have found: fraud theory explains why students misuse technology, acceptance theory explains why educators adopt it, and no study joins the two. Four gaps follow, each of a different kind. The theoretical gap is the absence of any construct linking integrity judgement to adoption behaviour. The empirical gap is the absence of educator-level quantitative evidence, with the single educator study addressing integrity being qualitative. The contextual gap is that twelve of the 27 studies are set in Indonesia yet eleven of those twelve examine students. The methodological gap is the concentration of the literature in single-equation regression, which cannot represent the mediated structure that acceptance theory specifies. The model tested below addresses all four.

Measurement Model

Descriptive statistics appear in Table 6. The distributions are informative in themselves. Optimism (M = 4.287, SD = 0.430) and perceived usefulness (M = 4.235, SD = 0.477) sit near the ceiling of the scale with restricted variance, while perceived ease of use is markedly lower (M = 3.343, SD = 0.761) and carries the widest dispersion among the acceptance constructs. Educators in this sample are convinced that educational technology is worthwhile and considerably less convinced that it is easy to work with. Perceived academic fraud risk sits below the midpoint (M = 2.634) with the same dispersion pattern as the two inhibitors.

Table 6. Descriptive Statistics at Construct Level (N = 181)

Construct	Items	Mean	SD	Min	Max	Skewness	Kurtosis
Optimism	4	4.287	0.430	3.50	5.00	0.256	−1.028
Innovativeness	4	3.960	0.562	2.00	5.00	−0.021	0.011
Discomfort	4	2.381	0.854	1.00	4.00	0.253	−0.730
Insecurity	4	2.544	0.850	1.00	4.00	0.018	−0.873
Perceived ease of use	4	3.343	0.761	2.00	5.00	0.289	−0.567
Perceived usefulness	4	4.235	0.477	3.00	5.00	−0.073	−0.356
Perceived academic fraud risk	4	2.634	0.701	1.00	4.00	0.083	−0.584
Intention to use	3	4.295	0.589	3.00	5.00	−0.249	−0.808

Source: Primary data processed, 2026

Table 7 reports the measurement model as estimated. Twenty-two of the 31 indicators load above 0.70. Seven load between 0.54 and 0.67, and two, OPT1 at 0.458 and OPT2 at 0.241, fall below 0.50.

Table 7. Measurement Model: Loadings, Collinearity, Reliability and Convergent Validity

Construct	Indicator	Loading	VIF	α	rho_A	rho_c	AVE
Optimism	OPT1	0.458	1.147	0.503	0.482	0.663	0.363
	OPT2	0.241	1.098				
	OPT3	0.782	1.140				
	OPT4	0.757	1.123				
Innovativeness	INN1	0.573	1.210	0.672	0.691	0.799	0.501
	INN2	0.740	1.312				
	INN3	0.758	1.314				
	INN4	0.744	1.271				
Discomfort	DIS1	0.865	2.204	0.878	0.889	0.915	0.730
	DIS2	0.868	2.360				
	DIS3	0.848	2.545				
	DIS4	0.837	2.308				
Insecurity	INS1	0.796	1.737	0.829	0.848	0.885	0.659
	INS2	0.819	2.048				
	INS3	0.762	1.668				
	INS4	0.868	2.018				
Perceived ease of use	PEOU1	0.862	1.866	0.766	0.826	0.843	0.578
	PEOU2	0.823	1.546				
	PEOU3	0.581	1.415				
	PEOU4	0.744	1.724				
Perceived usefulness	PU1	0.669	1.202	0.632	0.678	0.777	0.469
	PU2	0.628	1.173				
	PU3	0.621	1.213				
	PU4	0.805	1.239				
Perceived academic fraud risk	AFR1	0.657	1.308	0.687	0.798	0.800	0.507
	AFR2	0.749	1.368				
	AFR3	0.546	1.234				
	AFR4	0.859	1.443				
Intention to use	INT1	0.862	2.123	0.893	0.898	0.933	0.824
	INT2	0.940	3.867				
	INT3	0.919	3.276				

Source: Primary data processed with SmartPLS 4, 2026

Note. α = Cronbach's alpha; rho_A and rho_c = composite reliability in the Dijkstra-Henseler and Jöreskog forms; AVE = average variance extracted; VIF = variance inflation factor at indicator level.

Three retention decisions require justification, and each is made on grounds other than the improvement it would produce in a coefficient. PEOU3 loads at 0.581. Its removal raises the construct's AVE from 0.578 to 0.668 and its rho_c from 0.843 to 0.857, yet the construct already clears both thresholds with the indicator retained, and PEOU3 addresses a facet of effort that the remaining three items do not cover, namely reliance on guides and manuals. Removing an indicator solely to improve an already adequate statistic was therefore considered unwarranted. PEOU3 was retained.

AFR3 loads at 0.546 within a construct whose AVE is 0.507 and rho_c 0.800. The construct is newly developed, so its content coverage is the primary consideration and its four items are the only evidence available about what the construct measures. AFR3 is the only item that conditions the risk on students using digital platforms without supervision, a facet the other three items do not cover, which plausibly also explains its weaker loading; it is retained for content coverage. INN1 loads at 0.573 within a construct whose AVE of 0.501 clears the threshold marginally; it is retained for the same reason.

Optimism is a different matter and is not defended. With Cronbach's alpha of 0.503, rho_A of 0.482, rho_c of 0.663 and AVE of 0.363, the construct fails every conventional criterion. Its four items intercorrelate between 0.07 and 0.31, and their means range from 4.14 to 4.40 with standard deviations as low as 0.50, so the attenuation is at least partly a ceiling effect: educators agree with optimism statements almost uniformly, leaving little variance for the items to share. Deleting the two weak indicators does not repair the construct. It raises AVE to 0.609 but reduces alpha to 0.358, trading one failure for another and leaving a two-item construct whose components correlate at 0.22. Optimism is therefore retained in its original four-item form, its statistics are reported as they stand, and every inference involving optimism is qualified accordingly in the discussion. Perceived usefulness sits in an intermediate position, with AVE of 0.469 marginally below the threshold while rho_c of 0.777 exceeds 0.70, a combination that Fornell and Larcker (1981) treat as acceptable evidence of convergent validity, and it is retained on that basis with the shortfall reported.

Discriminant validity holds throughout. Table 8 reports heterotrait-monotrait ratios above the diagonal and construct correlations below it, with the square root of each AVE on the diagonal. The highest HTMT value is 0.672 between innovativeness and perceived ease of use, comfortably below the 0.85 threshold recommended by Henseler et al. (2015). Every diagonal value exceeds the corresponding off-diagonal correlations, satisfying the Fornell-Larcker criterion. Examination of cross-loadings confirms that each indicator loads most strongly on its assigned construct, with the smallest margin occurring for PEOU3, which loads 0.581 on perceived ease of use against 0.352 on innovativeness.

Table 8. Discriminant Validity

	AFR	DIS	INN	INS	INT	OPT	PEOU	PU
AFR	**0.712**	0.267	0.301	0.361	0.347	0.331	0.452	0.369
DIS	0.189	**0.854**	0.094	0.347	0.350	0.144	0.157	0.224
INN	−0.202	−0.057	**0.708**	0.401	0.249	0.397	0.672	0.510
INS	0.287	0.298	−0.297	**0.812**	0.561	0.212	0.373	0.623
INT	−0.307	−0.306	0.170	−0.480	**0.908**	0.196	0.269	0.549
OPT	−0.099	0.007	0.228	−0.014	0.081	**0.603**	0.444	0.441
PEOU	−0.284	−0.104	0.484	−0.346	0.261	0.320	**0.760**	0.498
PU	−0.249	−0.193	0.359	−0.498	0.434	0.205	0.400	**0.685**

Source: Primary data processed with SmartPLS 4, 2026

Note. Heterotrait-monotrait ratios appear above the diagonal, construct correlations below it, and the square root of the average variance extracted on the diagonal in bold.

Structural Model

Collinearity is unproblematic. Inner-model variance inflation factors range from 1.059 to 1.497, well below the threshold of 3.3 at which collinearity begins to distort estimates. The standardised root mean square residual is 0.090 for the saturated model and 0.098 for the estimated model. Both exceed the conventional 0.08 benchmark, indicating imperfect approximate model fit, consistent with the measurement weakness observed for optimism, and they are reported rather than suppressed. Table 9 reports the structural results and Figure 8 displays them. Seven of the twelve hypothesised paths are supported.

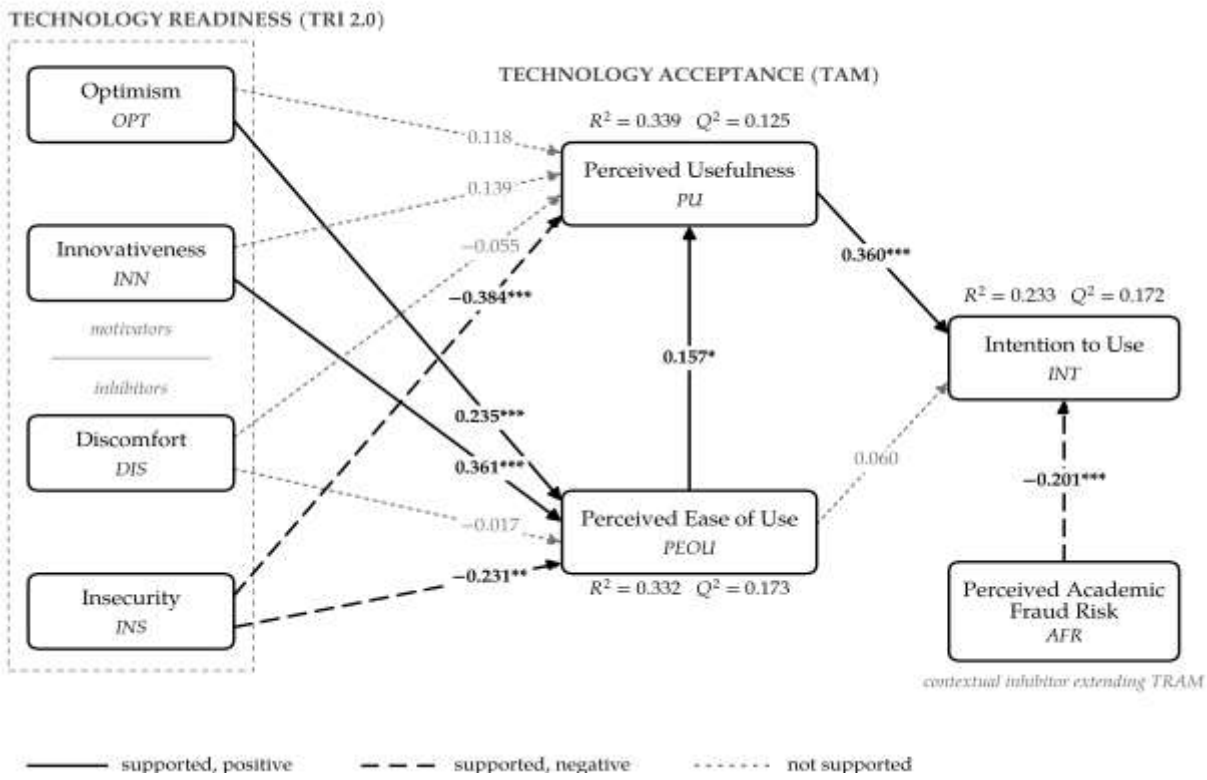


Figure 8. Structural Model with Estimated Path Coefficients

Source: Primary data processed with SmartPLS 4, 2026

Table 9. Structural Model Results and Hypothesis Testing

Hyp.	Path	β	t	p	95% CI	f²	Decision
H1a	OPT → PU	0.118	1.359	0.174	[−0.060, 0.279]	0.018	Not supported
H1b	OPT → PEOU	0.235	4.001	< 0.001	[0.124, 0.350]	0.078	Supported
H2a	INN → PU	0.139	1.809	0.070	[−0.004, 0.294]	0.021	Not supported
H2b	INN → PEOU	0.361	4.805	< 0.001	[0.218, 0.511]	0.168	Supported
H3a	DIS → PU	−0.055	0.766	0.444	[−0.204, 0.087]	0.004	Not supported
H3b	DIS → PEOU	−0.017	0.243	0.808	[−0.148, 0.123]	0.000	Not supported
H4a	INS → PU	−0.384	6.330	< 0.001	[−0.497, −0.262]	0.174	Supported
H4b	INS → PEOU	−0.231	2.735	0.006	[−0.388, −0.058]	0.066	Supported
H5	PEOU → PU	0.157	2.047	0.041	[0.001, 0.303]	0.025	Supported

Hyp.	Path	β	t	p	95% CI	f²	Decision
H6	PU → INT	0.360	4.556	< 0.001	[0.198, 0.505]	0.138	Supported
H7	PEOU → INT	0.060	0.791	0.429	[−0.088, 0.210]	0.004	Not supported
H8	AFR → INT	−0.201	3.356	< 0.001	[−0.331, −0.097]	0.047	Supported

Source: Primary data processed with SmartPLS 4, 2026

The model accounts for 33.2 per cent of the variance in perceived ease of use, 33.9 per cent in perceived usefulness and 23.3 per cent in intention to use, with adjusted values of 0.317, 0.320 and 0.220. Blindfolding with an omission distance of seven returns Stone-Geisser Q^2 values of 0.173, 0.125 and 0.172 respectively, all above zero and therefore indicating predictive relevance for each endogenous construct.

Whether perceived academic fraud risk earns its place in the model is a question the coefficient alone cannot answer, so a baseline model omitting the construct was estimated on the same data. Table 10 reports the comparison.

Table 10. Comparison of the Baseline TRAM Specification and the Extended Specification

Endogenous construct	Baseline TRAM			Extended TRAM with AFR			Change
	R^2	R^2adj	Q^2	R^2	R^2adj	Q^2	ΔR^2
Perceived ease of use	0.332	0.317	0.179	0.332	0.317	0.173	0.000
Perceived usefulness	0.339	0.320	0.120	0.339	0.320	0.125	0.000
Intention to use	0.197	0.188	0.157	0.233	0.220	0.172	**+0.036**

Source: Primary data processed with SmartPLS 4, 2026

Adding perceived academic fraud risk raises the variance explained in intention from 0.197 to 0.233 and the adjusted value from 0.188 to 0.220, an increase of roughly 18 per cent over the baseline. Predictive relevance for intention rises from 0.157 to 0.172. The effect size of 0.047 is small by conventional benchmarks, which is the appropriate description: the construct adds a modest but reliably estimated increment rather than transforming the model's explanatory power. Removing the construct also redistributes weight among the surviving predictors, with the usefulness path rising from 0.360 to 0.391 and the ease-of-use path from 0.060 to 0.106, which indicates that the baseline model absorbs part of the integrity effect into the acceptance beliefs.

Robustness

The duplicate response patterns identified during data screening require a demonstration that the conclusions do not depend on them. The entire model was re-estimated on the 139 unique response patterns, with 5,000 bootstrap subsamples and the same settings. Table 11 reports both estimations.

Table 11. Robustness of the Structural Estimates to Removal of Duplicate Response Patterns

Path	Full sample (N = 181)			Unique patterns (N = 139)		
	β	p	Decision	β	p	Decision
OPT → PU	0.118	0.174	Not supported	0.116	0.312	Not supported
OPT → PEOU	0.235	< 0.001	Supported	0.251	0.001	Supported
INN → PU	0.139	0.070	Not supported	0.134	0.153	Not supported
INN → PEOU	0.361	< 0.001	Supported	0.288	0.001	Supported

Path	Full sample (N = 181)			Unique patterns (N = 139)		
	β	p	Decision	β	p	Decision
DIS → PU	−0.055	0.444	Not supported	−0.058	0.512	Not supported
DIS → PEOU	−0.017	0.808	Not supported	−0.001	0.991	Not supported
INS → PU	−0.384	< 0.001	Supported	−0.328	< 0.001	Supported
INS → PEOU	−0.231	0.006	Supported	−0.258	0.005	Supported
PEOU → PU	0.157	0.041	Supported	0.145	0.122	Not supported
PU → INT	0.360	< 0.001	Supported	0.343	< 0.001	Supported
PEOU → INT	0.060	0.429	Not supported	0.079	0.338	Not supported
AFR → INT	−0.201	< 0.001	Supported	−0.227	< 0.001	Supported

Source: Primary data processed with SmartPLS 4, 2026

Eleven of the twelve decisions are unchanged. Every other supported path retains its sign, its magnitude and its significance, and the association between perceived academic fraud risk and intention strengthens from −0.201 to −0.227. The single divergence concerns the path from perceived ease of use to perceived usefulness, which falls from p = 0.041 to p = 0.122 in the smaller subsample. That path was the weakest of the supported set in the full sample, with an effect size of 0.025 and a confidence interval whose lower bound sits at 0.001, so its instability under a 23 per cent reduction in sample size is unsurprising and is treated as such in the discussion. The measurement problem in optimism persists in the subsample, with AVE of 0.353, confirming that it is a property of the instrument rather than of particular cases.

Discussion

Interpretation proceeds hypothesis by hypothesis, since the value of decomposing technology readiness lies precisely in the differences between its dimensions, and a summary of the aggregate pattern would discard them. Each relationship is read against the mechanism proposed during hypothesis development, against prior evidence, against what the systematic review established, and against the conditions of Indonesian accounting education.

Optimism and the Acceptance Beliefs (H1a and H1b)

Optimism relates positively to perceived ease of use (β = 0.235, p < 0.001), supporting H1b, but not to perceived usefulness (β = 0.118, p = 0.174), so H1a is not supported. The ease-of-use result fits the mechanism proposed by TRAM: an optimistic educator reads friction with an unfamiliar LMS or online examination platform as temporary, which lowers the anticipated effort of using it (Lin et al., 2007; Parasuraman & Colby, 2015). The usefulness path fails for a reason visible in the descriptive statistics. Perceived usefulness has a mean of 4.235 and a standard deviation of 0.477, the narrowest dispersion of any acceptance construct, and optimism itself sits near the ceiling (M = 4.287, SD = 0.430). A belief held almost universally leaves little variance for a disposition to explain. Mahmood et al. (2023) recovered both paths among employees of financial institutions, where the value of the systems to the individual was still in question, whereas Kampa (2023) and Krishnanraw and Ismail (2025) found readiness motivators reaching ease of use or perceived functionality rather than value. The Indonesian context explains which pattern applies here: the pandemic and the MBKM policy made digital delivery a routine expectation in accounting programmes (Machmud et al., 2024; Sangster et al., 2020), so the usefulness of educational technology is largely settled for these educators. Optimism still reaches usefulness indirectly, with a significant total effect of 0.155 through ease of use. Because the optimism construct fails the

conventional reliability and convergent validity criteria, both optimism results should be read with caution.

Innovativeness and the Acceptance Beliefs (H2a and H2b)

Innovativeness relates positively to perceived ease of use ($\beta = 0.361$, $p < 0.001$), the strongest motivator effect in the model, supporting H2b. Its path to perceived usefulness ($\beta = 0.139$, $p = 0.070$; 95% CI −0.004 to 0.294) does not reach significance, so H2a is not supported. The result matches the experiential mechanism proposed for innovativeness: educators who try new learning technologies early and advise colleagues on them accumulate the experience that makes a new system feel manageable. Kampa (2023) reported the same asymmetry for m-learning, and Kuang et al. (2024) found acceptance beliefs carrying Indonesian accounting and business lecturers' adoption of digital game-based learning. As with optimism, the usefulness path is limited by the ceiling in perceived usefulness, and innovativeness reaches usefulness indirectly through ease of use, with a total effect of 0.195. For Indonesian accounting programmes, the finding suggests that educators who act as technology opinion leaders are the natural channel for lowering the effort barrier among colleagues, rather than for persuading them that the technology is valuable.

Discomfort and the Acceptance Beliefs (H3a and H3b)

Discomfort relates neither to perceived usefulness ($\beta = -0.055$, $p = 0.444$) nor to perceived ease of use ($\beta = -0.017$, $p = 0.808$), so H3a and H3b are not supported. TRAM predicts that discomfort lowers both beliefs, and Mahmood et al. (2023) observed this pattern, but Chiu and Cho (2021) found negative readiness bypassing both beliefs, and the present result is consistent with theirs. The discomfort items concern confusion with technical support and with manuals written in technical language, a capability-based concern that experience erodes. In this sample, 95.6 per cent of educators report moderate or advanced experience with educational technology, and the discomfort mean of 2.381 lies well below the scale midpoint, so the construct has little remaining presence with which to explain variance in acceptance beliefs. In the Indonesian context, years of routine LMS use and online teaching have probably turned most accounting educators into competent users, which moves the barrier away from operational skill.

Insecurity and the Acceptance Beliefs (H4a and H4b)

Insecurity relates negatively to perceived usefulness ($\beta = -0.384$, $p < 0.001$) and to perceived ease of use ($\beta = -0.231$, $p = 0.006$), supporting H4a and H4b. Its effect on usefulness carries the largest effect size in the model ($f^2 = 0.174$). The contrast with discomfort follows from what the two constructs measure. Discomfort concerns the user's own capability; insecurity, as measured here, concerns doubts about technology itself: that educators depend on it too much, that it distracts from learning, that it reduces personal interaction between lecturers and students, and that fully online platforms are not always reliable. Such doubts attack usefulness directly, because a technology believed to weaken focus and interaction cannot be expected to improve teaching, and they raise perceived effort through the extra vigilance an untrusted system demands. The pattern is consistent with the TRAM specification (Lin et al., 2007) and with Mahmood et al. (2023), and it qualifies the result of Chiu and Cho (2021): the inhibitors do reach acceptance beliefs, but only the trust-based one does. Al-Hajaya (2026) recorded the same orientation among accounting instructors, whose concerns about generative AI centred on accuracy, transparency, overreliance and privacy rather than on difficulty of use. For accounting educators these doubts also connect to the professional scepticism their discipline cultivates. Treating discomfort and insecurity as one negative-readiness factor, as the literature often does, would have concealed the strongest relationship in these data behind the weakest.

Perceived Ease of Use and Perceived Usefulness (H5)

Perceived ease of use relates positively to perceived usefulness ($\beta = 0.157$, $p = 0.041$), supporting H5, although the effect is small ($f^2 = 0.025$) and the lower bound of its confidence interval sits at 0.001. The direction agrees with TAM and with meta-analytic evidence on teachers (Davis, 1989; Scherer et al., 2019): educators who find the focal technology easier to operate also judge it more useful for their teaching. The magnitude is modest because perceived usefulness is near its ceiling in this sample, leaving little room for ease of use to add to an already favourable judgement. The path is also the only decision that changes in the robustness analysis, falling to $p = 0.122$ when the model is re-estimated on the 139 unique response patterns, so H5 is best regarded as weakly supported. The ease-of-use route is nevertheless how optimism and innovativeness reach usefulness, which gives it a structural role larger than its coefficient suggests.

Acceptance Beliefs and Intention to Use (H6 and H7)

Perceived usefulness relates positively to intention ($\beta = 0.360$, $p < 0.001$, $f^2 = 0.138$), supporting H6, while perceived ease of use does not ($\beta = 0.060$, $p = 0.429$; 95% CI −0.088 to 0.210), so H7 is not supported. This is the pattern TAM predicts for experienced users: once a technology has been used for some time, effort becomes a settled cost and deliberation shifts to value (Davis, 1989; Scherer et al., 2019). A sample in which 95.6 per cent report moderate or advanced experience sits at the experienced end of that continuum, and Vysotskaya and Prokofieva (2025) reported the equivalent result for analytics tools in accounting curricula, where instructional relevance rather than operational simplicity governed uptake. In Indonesian accounting programmes, where educators have used LMS and online examinations routinely since the pandemic, adoption decisions therefore turn on whether a tool improves teaching and assessment, not on whether it is easy to operate. One alternative explanation cannot be excluded: an educator asked about a category that combines LMS, AI tools and online examinations may find the effort question harder to answer than the value question, because the three impose different effort profiles. The path remains non-significant in the unique-pattern subsample ($p = 0.338$), which is consistent with genuine weakness rather than instability.

Perceived Academic Fraud Risk and Intention to Use (H8)

Perceived academic fraud risk relates negatively to intention ($\beta = -0.201$, $p < 0.001$; 95% CI −0.331 to −0.097), supporting H8. Its effect size is small ($f^2 = 0.047$), but adding the construct raises the variance explained in intention from 0.197 to 0.233 and predictive relevance from 0.157 to 0.172, and the effect strengthens to −0.227 in the unique-pattern subsample. Educators who perceive that LMS, AI tools and online examinations make student misconduct more likely in their courses report weaker intention to use them, after their beliefs about usefulness and ease of use have been taken into account. The two evaluations are empirically distinct: the correlation between perceived academic fraud risk and perceived usefulness is −0.249, so integrity concern operates as a cost that the usefulness calculus does not price.

The result is consistent with the perceived-risk extension of acceptance theory, in which anticipated adverse outcomes offset anticipated benefits (AlHadid et al., 2022; Zhang et al., 2025), and it extends that logic to a risk borne by the credential rather than by the user. Within accounting education, damage to the credential is precisely what educators are appointed to prevent (Aljazeeri & Al-Sartawi, 2023; Kee, 2024), and the argument that dishonest habits formed in education carry into professional practice (Ariail et al., 2025) gives that custodial concern a concrete basis. Al-Hajaya (2026) found accounting instructors restricting their use of generative AI until institutional guidance was available, which is the behaviour this coefficient captures in quantitative form. In the Indonesian context, the national literature documents in detail how accounting students misuse information technology to commit academic fraud (Sari et al., 2025; Simbolon, 2025; Wigati & Hakim, 2024), and the present finding shows that educators' own adoption decisions respond to

the same risk. The sample mean of 2.634 indicates that these educators do not, on average, perceive high fraud risk, so the finding concerns how variation in that perception relates to variation in intention. Because the focal category excludes detection and proctoring tools, the negative direction is the one the theory predicts; whether the sign would reverse for integrity-governance technologies is a question for future research.

Integrating the Stage 1 and Stage 2 Evidence

Read together, the three components describe a field that has studied the right technologies from one side only. The Stage 1 mapping placed the field's expansion after 2020 and its centre of gravity in fraud-theory accounts of student behaviour, and the systematic review found no study joining an acceptance framework to an integrity construct. The structural evidence supplies what was missing: integrity concern does not operate through the acceptance beliefs but directly on intention, alongside usefulness. Twelve of the 27 reviewed studies are Indonesian and eleven of those examine students, so the country contributing most to this literature has documented how its accounting students misuse technology while leaving unexamined how its accounting educators respond to that misuse when deciding what to adopt. The present results show that the response is measurable and that it constrains adoption independently of the beliefs acceptance research usually measures.

Theoretical and Practical Implications

Theoretically, the study confirms the core proposition of TRAM that readiness reaches intention through the acceptance beliefs, but specifies a boundary: where the value of a technology has already been settled by policy or experience, readiness travels through ease of use rather than usefulness. It also shows that the two inhibitors should not be combined, since trust-based insecurity has the largest effect in the model while capability-based discomfort has none. Finally, it extends TRAM with perceived academic fraud risk, a contextual inhibitor that acts directly on intention and adds explanatory and predictive power beyond the baseline model, and that is likely to matter wherever adopters are responsible for certifying the integrity of others' work.

Practically, universities and managers of accounting programmes in Indonesia should recognise that operational training addresses discomfort, which is no longer the binding constraint. Adoption initiatives should instead respond to the doubts captured by insecurity, by designing blended teaching that preserves lecturer and student interaction and by guaranteeing the reliability of LMS and online examination platforms, and they should demonstrate instructional value against accounting tasks rather than ease of operation. Because perceived academic fraud risk restrains intention independently of usefulness, a more useful or easier tool will not offset it; institutions should issue clear guidance on which technologies may be used for which assessment purposes, redesign assessment so that its validity does not depend on unsupervised conditions, and state integrity expectations in the same documents that promote adoption. The study did not test detection, proctoring or enforcement technologies, so it makes no recommendation about them.

CONCLUSIONS, LIMITATIONS, AND SUGGESTIONS

The study addresses the relationship between technology readiness, acceptance, and perceived academic fraud risk among accounting educators by combining bibliometric mapping, a systematic literature review, and survey evidence. The review shows that research on academic integrity in accounting education has largely focused on student misconduct and fraud-related explanations, while educator adoption of technology has generally been examined separately from integrity concerns. The empirical findings indicate that optimism and innovativeness are associated with perceived ease of use, insecurity constrains acceptance beliefs, and perceived usefulness remains an important driver of intention to use educational technology. Perceived academic fraud risk also emerges as a distinct inhibitor of adoption intention, suggesting that educators evaluate

technology not only in terms of usability and usefulness but also in terms of its implications for academic integrity. These findings refine the inhibitor side of the Technology Readiness and Acceptance Model by distinguishing capability-related concerns from trust-related concerns and by positioning integrity risk as a separate contextual factor. For practice, the results suggest that institutions should respond to educators' doubts about the pedagogical consequences and reliability of technology, demonstrate instructional value, and provide clear integrity guidance. However, because educational technology was examined as a category comprising LMS, AI-based tools and online examinations rather than as a single named system, future research should distinguish between technologies that may enable misconduct and those designed to detect or prevent it.

This study has several limitations. The sample consisted of 181 accounting educators from Indonesian higher education institutions selected purposively, which limits the generalizability of the findings to broader populations and other national contexts. The cross-sectional design also identifies associations rather than causal relationships among the variables. In addition, the use of self-reported measures from a single respondent group may introduce common method and social desirability biases. Because the focal technology was measured as a category, the results cannot be attributed to any single tool within it. Further research may strengthen the measurement properties of perceived academic fraud risk across different samples and educational contexts. Finally, the bibliometric analysis was limited to Scopus-indexed publications retrieved using specific search terms and screening criteria, and therefore may not fully represent the broader literature.

The most immediate extension is to name the technology. Administering the same model separately for a generative writing assistant, a plagiarism detection system and a proctoring platform would test whether perceived academic fraud risk reverses sign across technology types, which the present design cannot detect. A second extension is longitudinal: integrity concern about a newly arrived technology should decay as institutional guidance arrives, and a panel design would establish whether the constraint measured here is durable or transitional. Comparative work across disciplines with different certification stakes would test whether the custodial mechanism proposed for accounting educators is specific to professions that certify practice. Replication with a probability sample and a documented response rate would establish whether these estimates generalise beyond the institutions reached here. Further independent validation of the perceived academic fraud risk scale, including content validity assessment and dimensionality testing in new samples, would strengthen future applications of the construct.

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