

DOES EMOTION MEDIATE THE EFFECT OF ETHICAL AWARENESS AND PERCEIVED SERIOUSNESS OF WRONGDOING ON THE PEER REPORTING INTENTION?

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Abstract

Academic misconduct is a widespread issue that educational institutions encounter worldwide. The potential harm caused by academic misconduct encourages educational institutions to attempt to prevent and eliminate it, for instance, through promoting peer reporting. This study investigates the role of emotions in mediating the relationship between ethical awareness and perceived seriousness of wrongdoing on the peer's intention to report academic misconduct. A survey was sent online to students at four universities in Indonesia and Hungary from December 2022 until February 2023. One hundred sixty-five responses were analyzed by using SMART PLS 4. Findings indicate that students who are ethically aware are likely to disclose academic misconduct committed by their friends ($\beta = 0.443$, $p = .000$). Emotional responses also influenced students' ethical awareness to report academic misconduct ($\beta = 0.269$, $p = 0.009$). In contrast, our study found that students will not report academic misconduct, regardless of students' emotions despite the seriousness of wrongdoing ($\beta = -0.046$, $p = 0.164$). By acknowledging the impact of emotions on variable relationships, students can develop a better understanding of the cognitive and affective factors involved in ethical decision-making. This understanding can then be leveraged by educational institutions to promote effective ways of fostering ethical behavior.

Keywords: Academic Misconduct, Emotion, Ethical Decision Making, Peer Reporting, University Students

1. Introduction

Academic misconduct is a widespread issue encountered by higher education institutions worldwide (Awasthi, 2019; Dremova et al., 2023; Radulovic & Uys, 2019). It refers to any actions that undermine the integrity of the academic process that may lead to an unfair academic advantage or disadvantage for any academic community member or broader society (Tauginienė et al., 2018). This can include cheating on exams, plagiarism, data fabrication, and improper collaboration on assignments. Academic misconduct can have significant consequences. For instance, when students commit academic dishonesty by manipulating their work, the validity of their evaluation assessments is jeopardized (Muñoz-García & Aviles-Herrera, 2014). Additionally, it damages the trust necessary for the educational community to operate effectively, which could damage the community's reputation.

The negative effects of academic misconduct must be reduced, hence educational institutions must take a number of actions. One of these actions is encouraging the academic community to have an honest and accountable culture (Pupovac et al., 2019).

Encouraging students to report academic misconduct can be difficult, though. Pupils frequently consider the advantages and disadvantages of their choices, requiring them to engage in a difficult ethical decision-making (EDM) process (Latan et al., 2019). For instance, students might worry about the perpetrator taking revenge (Pupovac et al., 2019; Waltzer et al., 2022). If the subject of the report is a friend or classmate, adolescents may experience severe fear of reprisal and worry that they will be shunned by their friends (Horbach et al., 2020). It is essential for educational institutions to confidently identify the factors that motivate students to report academic misconduct before implementing relevant policies.

Research indicates that ethical awareness and the perceived seriousness of misconduct are vital in influencing individuals' choices to report fraud or unethical behavior. Ethical awareness shapes one's understanding of the issue and the possible repercussions of unethical behavior, such as academic dishonesty. Individuals with strong ethical awareness are more inclined to report misconduct, as they are better equipped to identify and acknowledge unethical behavior when they encounter it (Bartuli et al., 2016).

Similarly, the perception of the seriousness of wrongdoing plays a critical role in shaping individual intentions to report academic misconduct. This perception influences how individuals assess the moral gravity of a situation, prompting them to consider the potential harm stemming from illegal, unethical, or illegitimate actions. Before taking action, individuals evaluate the possible harm or unlawfulness of their behavior or conduct, effectively gauging the severity of the wrongdoing (Cassemetis & Wortley, 2013). Research consistently demonstrates a positive correlation between perceived seriousness and reporting intentions; individuals are more likely to report misconduct they deem significant, motivated by a desire to prevent harm and uphold ethical standards (Khan et al., 2022; Latan et al., 2021).

Andon et al. (2018) further substantiate this link through experimental research with private company accountants, revealing a higher likelihood of fraud reporting when the perceived severity is high. However, existing research predominantly focuses on employee reporting behavior (e.g., Gao et al., 2015; Khan et al., 2022; Latan et al., 2021), leaving a gap in understanding how perceived seriousness influences student reporting of academic misconduct. This research gap necessitates further investigation to comprehensively understand the factors driving student decisions to report academic misconduct. Specifically, exploring peer reporting within educational institutions is crucial to gain insights into this understudied area.

Prior studies also tend to focus on rational factors rather than non-rational factors when analyzing employees' ethical decision-making. For example, Latan et al. (2019) find evidence of the important role of rationalization in the relationships between ethical judgment and whistleblowing intention. On the other hand, other studies (Henik, 2008; Latan et al., 2019; Schwartz, 2016) have indicated that non-rational factors, such as emotions, also play a significant role in influencing individuals' ethical decision-making. Henik (2008) and Latan et al. (2019) argue that employees often experience intense emotions in response to serious ethical violations, which can motivate them to report wrongdoing. Therefore, this study aims to investigate the mediating role of emotions on the impact of ethical awareness and perceived seriousness of wrongdoing toward academic misconduct reporting intention.

This study contributes to both academic literature and practice. The results of our path analysis provide additional empirical evidence of how emotions alter students' ethical awareness and assessment of seriousness, ultimately affecting their intention to report

academic misconduct. By identifying their relationship, the study sheds light on the processes underlying individuals' decisions to report academic violations. The evidence from this study provides valuable information for academic institutions, faculty, administrators, and students working to create a more ethical academic community. By understanding the factors that impact students' willingness to report misconduct, they can develop strategies and interventions that promote a culture of integrity, enhance reporting mechanisms, and ultimately uphold academic standards and ethical integrity within the academic community.

2. Theoretical Background

2.1 Ethical Decision-Making Model (EDM)

Ethical Decision Making (EDM) has been a topic of interest among researchers in business ethics and several other related fields, including psychology, organizational behavior, philosophy, and social economics. The increasing occurrence of unethical and illegal conduct in organizations and society has led researchers to develop models of EDM continually. A rationality-based approach is a fundamental concept that underlies the various bodies of information present in published EDM research.

One of the most recognized and evaluated models of EDM is Four Component Model by Rest (1986) which proposed there are four distinct processes of EDM: (1) becoming aware of a moral issue or ethical problem; (2) resulting in a moral judgment; (3) establishing moral intention; and (4) acting on these intentions through one's behavior. Various research has kept developing this model until recently; Schwartz (2016) proposed the "integrated EDM model" after synthesizing all known EDM models and previous studies. This model incorporates all theoretical and empirical models into one and includes non-rational factors, such as emotions, to the EDM models that previously only focused on rational factors. According to this model, non-rational factors such as emotions should be considered in EDM because EDM is a multi-faceted process with numerous interrelated variables (neurocognitive-affective processes) that have an impact on one another (Schwartz, 2016).

2.2 Ethical Awareness and Ethical Intention of Peer Reporting

Ethical intention refers to the degree to which the individual decides to act on an ethical judgment (Culiberg & Mihelič, 2016), while peer reporting is defined as an attempt at lateral control by reporting academic dishonesty seen by a peer that becomes one way to promote academic integrity (Rangkuti et al., 2022). In this context, the ethical intention of peer reporting can be defined as the intentions of peers to report academic misconduct to promote academic integrity. By reporting their peers' misconduct, individuals uphold their ethical obligation, promote accountability, and prevent unethical behavior from continuing. Peer reporting can help to prevent harm to others and to protect the well-being and dignity of the person engaging in harmful behavior by potentially getting them the help and resources they need.

As suggested by EDM, ethical awareness may affect a person's ethical decision making including their intention to do peer reporting since it involves recognizing and understanding the moral principles that underlie one's actions and the actions of others. Ethical awareness itself, is the consciousness an individual possesses at a particular time when confronted with ethical issues that involve a decision or action that may influence their own or others' interests in a manner that may contradict one or more moral norms (Butterfield et al., 2000). When individuals are ethically aware, they are more likely to

perceive and report unethical behavior when they observe it. Research has shown that ethical awareness is positively related to whistleblowing intentions. For example, a study by Bartuli et al. (2016) found that more ethically aware employees were more likely to refrain from supporting fraud and, thus, more likely to perceive and report unethical behavior when they observe it. In addition, Abdelaal & Nafei (2022) also found that ethical awareness encourages whistleblowing intention. In an academic context, Rangkuti et al. (2022) did similar research on 228 university students and revealed that ethical awareness significantly directly affects peer reporting intention of plagiarism and cheating. From the above discussion, the following hypothesis can be derived.

H1: Ethical Awareness positively influence Ethical Intention of Peer Reporting

2.3 Perceived Seriousness of Wrongdoing and Ethical Intention of Peer Reporting

The perceived seriousness of wrongdoing refers to the amount to which the repercussions of illegal, immoral, or illegitimate conduct may cause harm to people impacted, including the whistleblowers (Bazkiaei et al., 2020; Latan et al., 2021). According to the EDM model, a peer will decide or evaluate whether an action or behavior can be labeled as wrong or harmful before doing an ethical intention of peer reporting. Curtis (2006) argues that the seriousness of wrongdoing is the evaluation of a problem based on the situation and the people involved, such as the risk of harm to others, the size or importance of possible dangers, the certainty of bad outcomes, and the number of times the wrongdoing has happened. In other words, the perceived seriousness of wrongdoing is important because it can influence the level of urgency and importance a student places on reporting the behavior.

Concerning the perceived seriousness of wrongdoing, Pulungan et al. (2023) argue that the seriousness of the alleged wrongdoing will make it more likely that someone will blow the whistle. Hence, if the wrongdoing is perceived as minor, individuals may be less likely to report it, as they may not see it as a significant threat to themselves or others. On the other hand, if the wrongdoing is perceived as more serious, individuals may feel a stronger ethical obligation to report it, as they recognize the potential harm it could cause to others and the organization. Researchers believe the perceived seriousness of wrongdoing predicts an individual's intrinsic motivation to report wrongdoing (Andon et al., 2018).

Recent studies revealed evidence of a positive association between the intention to blow the whistle and the apparent seriousness of misconduct. For example, L. Gao (2017) who examined whistleblowing intention in the accounting setting found that external reporting is influenced by opinions of the seriousness of wrongdoing. Furthermore, Khan et al. (2022) discovered that workers of Pakistani telecommunication companies are more likely to blow the whistle when they see major misconduct in their workplace. Similarly, Latan et al. (2021) discovered that tax workers in Indonesia's perceived seriousness of wrongdoing raised their intention of reporting the misconduct. Refer to the above discussions, our second hypothesis can be derived as follow:

H2: Perceived Seriousness of Wrongdoing positively influence Ethical Intention of Peer Reporting

2.4 Emotion as a Mediator between Ethical Awareness and Perceived Seriousness of Wrongdoing to the Ethical Intention of Peer Reporting

Emotion can be defined as feelings (like anger or fear) that come up when a peer sees wrongdoing (Henik, 2008). As suggested by EDM, these feelings can affect a person's

decision to do peer reporting. Emotion is a non-rational factor; however, it cannot be ignored in deciding to do peer reporting. One's decision to come clean about wrongdoing may be influenced by how one feels emotionally, and such feelings might range from prosocial to antisocial (Latan et al., 2019). Research indicates that emotions such as fear and guilt can significantly influence students' willingness to report unethical behavior, especially when it involves reporting ethical violations by their peers. For instance, the study found that person's with high ethical awareness tend to feel more fear when they see wrongdoing, this feeling will influence them to do ethical decision-making (Singh et al., 2018). Fredin, (2011) also suggests that individual ethical awareness of emotion (such as regret) associated with staying silent can lead to more whistleblowing. Latan et al. (2019) found that the relationship between ethical awareness and ethical judgment that turn, affects the whistleblowing intention must be through non-rationality factors such as emotion. In this context, our study hypothesizes that students' emotional feelings after being ethically aware of academic misconduct might influence their decision to do an ethically intentional of peer reporting. According to this discussion, we propose our third hypothesis as follows:

H3: Emotion mediates the relationship between Ethical Awareness and Ethical Intention of Peer Reporting

Beside the mediating effect of emotion on the relationship ethical awareness and ethical intention of peer reporting, studies have explored the mediating effect of emotions not only on the relationship between ethical awareness and the intention to report peers but also on the connection between the perceived seriousness of the wrongdoing and the reporting intention. An individual's emotional response to a perceived ethical transgression plays a crucial role in determining whether they will report the incident. This emotional response acts as an intervening factor, shaping the individual's decision-making process.

Previous research has established the significance of emotions as a mediator between the perceived seriousness of wrongdoing and the ethical intention of peer reporting. For instance, For instance, Keil et al. (2018) and Khan et al. (2022) demonstrated that when individuals perceive the seriousness of wrongdoing to be significant, their emotional state is influenced, and they are more likely to experience anticipated regret if they choose to remain silent. This anticipated regret, an emotional response to the potential consequences of inaction, motivates individuals to report the wrongdoing. This finding underscores the importance of emotions as a significant intervening factor that mediates the relationship between the perceived seriousness of wrongdoing and the intention to whistleblowing.

In the context of academia, preliminary studies suggest that emotions play a crucial role in students' decisions to report academic misconduct. Lawson (2004), for example, found a significant influence of emotions such as feeling upset on students' willingness to report cheating. This suggests that the emotional response to witnessing academic dishonesty can mediate the relationship between the perceived seriousness of the misconduct and the ethical intention to report it. Emotional responses, therefore, can significantly influence individuals' ethical decision-making processes, either motivating them to act or inhibiting their actions. Based on these prior discussions and research findings, we propose our fourth hypothesis.

H4: Emotion mediates the relationship between Perceived Seriousness of Wrongdoing and Ethical Intention of Peer Reporting

3. Methods

3.1 Participants & Procedure

The sample used in this study is bachelor and master degree students from four universities in Indonesia and Hungary. We chose them as a sample since they are directly involved in the academic environment and may encounter academic misconduct. Their experiences and perceptions of ethical issues within their educational settings are crucial in understanding the dynamics of factors that influence ethical intention of peer reporting. We obtained 192 respondents from those universities by applying convenience sampling due to the unavailability of most students' email and information. However, 27 responses were incomplete or do not meet the sample criteria. Therefore only 165 responses (85.9%) can be analyzed further.

The data collection was conducted using questionnaires that were distributed online from November 2022 – March 2023. All responses are treated with strict confidentiality. We required students to provide their email addresses and names to ensure that they only filled out the questionnaire once. The collected data was analyzed by utilizing the SmartPLS Version 4.08. The measurement items used in this study were taken from previous research and were only slightly modified to ensure their appropriateness and consistency in the current context, thus ensuring their validity and reliability.

3.2 Instruments

The survey comprised seven sections and was utilized to assess each variable in this study. Respondents were requested to undertake a survey in the first section, which also provided an overview of the study's aims and objectives. The subsequent segment of the survey requested demographic data, including the respondent's name, university, age, gender, nationality, major, level of education, and status as an exchange student. The third section provided hypothetical situations involving the variables being examined.

To ensure a realistic operationalization of the conditions, we adapted the questionnaire and scenario from prior research with necessary modifications, for example Smith & Shen (2013) and Rangkuti et al. (2022). Pre-testing was conducted to mitigate potential bias Podsakoff et al., 2012; Speklé & Widener, 2018), minimize measurement errors, and ensure respondent comprehension (Fowler, 2014), thereby enhancing the overall quality of the survey. The pre-test was conducted on 32 students who were not involved in the final analyzed samples. Following the pre-test, we asked for their feedback on the survey and the scenario. Some phrases were corrected for clarity.

Following the presentation of the scenario depicting academic misconduct, participants were asked to evaluate their likelihood of reporting the described behavior. To capture this reporting intention, a three-item measure employing a five-point semantic differential scale was utilized. This scale, developed by Cherry & Fraedrich (2002), allowed participants to express their reporting likelihood on a spectrum ranging from "highly unlikely to report" (scale 1) to "highly likely to report" (scale 5). This provided a nuanced understanding of the participants' intentions, capturing varying degrees of reporting likelihood.

Subsequently, participants were asked to assess the perceived seriousness of the academic misconduct case presented in the scenario. This evaluation was facilitated by a set of three questions adapted from Latan et al. (2021). These questions employed a five-point scale ranging from "not very serious" (scale 1) to "very serious" (scale 5), allowing participants to express their perception of the severity of the misconduct.

Furthermore, the study also explored the ethical dimension of the scenario.

Participants were asked to evaluate the ethical implications of the actions described in the case scenario. Two questions adapted from Latan et al. (2019). were used for this purpose, employing a five-point scale ranging from "not at all" (scale 1) to "a very great extent" (scale 5). This allowed for a comprehensive assessment of the ethical considerations related to the scenario.

Finally, the study investigated the emotional responses evoked by the scenario. Participants were asked to provide feedback on the scenario to ascertain the level of emotional intensity they experienced. This emotional assessment was conducted using three questions adapted from Latan et al. (2019). A detailed illustration of the research framework and operational definitions employed in this study can be found in Figure 1 and Table 1, respectively. section describes the research design, scope or object (population and sample), data collection techniques, operational definitions of research variables, and analysis techniques.

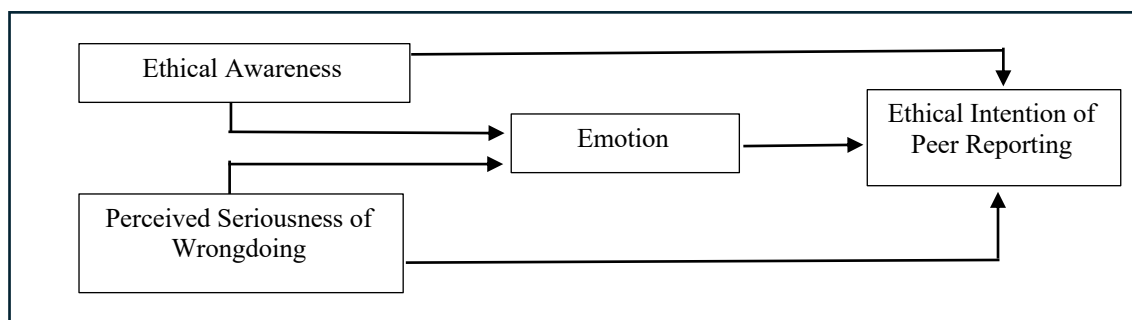


Figure 1. Research Model

Table 1. Operational Definition

Variable	Operational Definition	Indicators	Scale
Ethical Awareness (EAW)	Ethical awareness refers to an individual's level of consciousness when confronted with dilemmas of ethics that require a decision or action that may have an influence on their own or others' interests in a way that violates one or more moral principles.	Two measurement items adopted from Latan et al. (2019)	5- point semantic differential scale.
Perceived Seriousness of Wrongdoing (PSW)	The Perceived Seriousness of Wrongdoing refers to an individual's assessment of the possible harm caused by engaging in unlawful, immoral, or illegitimate activities and the resulting consequences for those impacted.	Three measurement items adopted from Latan et al., (2021)	5- point semantic differential scale.
Emotion (EMT)	Emotions are feelings that come up when a student sees wrongdoing and affect their decision to report academic misconduct.	Three measurement items adopted from Latan et al. (2019).	5- point semantic differential scale.
Ethical Intention of Peer Reporting (EIPR)	The ethical intention of peer reporting refers to the degree to which a student is willing to report instances of academic misconduct.	Three measurement items utilized by Cherry & Fraedrich (2002)	5-point semantic differential scale.

4. Results and Discussion

4.1 Respondent Profile

There are 165 respondents analyzed in this study. Most of the participants (96.36%) are under 23 years old. Of those respondents, 70.30% are female, 28.48% are male, and 1.21% prefer not to disclose their gender. Most participants are bachelor's degree students (93.94%), while 4.85% are master's degree students, and 1.21% are diplomas. Among them, 43.03% are enrolled in the business faculty, whilst the other (56.97%) are in non-business. We collected the sample from four different universities, of which three universities come from Indonesia, consisting of 70.10% of total respondents. We also collected the sample from a university in Hungary, contributing to 29.90% of participants.

Table 2. Demographic Profile

Demographic Variable		Frequency	Percentage
Age	17-19 years old	53	32.12%
	20-22 years old	106	64.24%
	23-25 years old	6	3.64%
Gender	Female	116	70.30%
	Male	47	28.48%
	Prefer not to say	2	1.21%
Faculty	Business	71	43.03%
	Non-Business	94	56.97%
Education	Diploma	2	1.21%
	Bachelor's Degree	155	93.94%
	Master's Degree	8	4.85%
University	Universities in Indonesia	116	70.30%
	University in Hungary	49	29.70%

Source: processed data (2023)

4.2 Test of the Measurement Model's Validity and Reliability

SmartPLS 4.0.8 was used for data analysis in this research since it is a non-parametric statistical tool that analyses a relatively small sample size and sophisticated models without assuming distributional data (Hair et al., 2019). The measurement model is evaluated to assess the validity and reliability of the construct indicators utilized in the model; this allows us to retain or eliminate items depending on their capacity to reflect our constructs. We used several key metrics that are typically used in PLS to evaluate statistical inferences. We first evaluated loading factors and average variance extracted (AVE) to determine convergent validity. The factor loadings obtained from SmartPLS should have a value of at least 0.7 and the benchmark for AVE is at least 0.5 (Hair et al., 2019). All constructs have factor loading and AVE more than 0.7 and 0.5 respectively, except EMT4. Thus, we exclude EMT4 from further analysis.

Regarding the reliability test, we examined Cronbach's alpha and composite reliability. Cronbach's alpha is a conservative measure that reveals the lower bound of reliability. It is suggested that Cronbach's alpha and composite reliability is above 0.7 to meet the reliability criteria (Hair et al., 2019). Table 3 shows the result of convergent validity and reliability test results.

Table 3. Convergent Validity and Reliability Test Result

Indicators/items	Average Variance Extracted (AVE)	Cronbach's Alpha	Composite Reliability
Ethical Awareness (EAW)	0.852	0.826	0.920
Perceived Seriousness of Wrongdoing (PSW)	0.741	0.826	0.895
Emotion (EMT)	0.668	0.760	0.857
Ethical Intention of Peer Reporting (EIPR)	0.958	0.978	0.986

Source: processed data (2023)

In addition, we assessed the discriminant or divergent validity of all latent variables in the model using heterotrait-monotrait (HTMT) tests, which is a method that demonstrates the distinctions and similarities between the two constructs being evaluated. Discriminant validity ensures that different constructs are accurately measured, meaning that they represent different concepts and are not correlated with each other. We used HTMT approach since it is more appropriate to test discriminant validity and provides reliable results and eliminates bias in structural model parameter estimation (Henseler et al., 2015). Using HTMT as a criterion, the threshold of HTMT value is 0.90, if the HTMT value exceeds this threshold, we can assume that there is a lack of discriminant validity (Henseler et al., 2015). In Table 4, it is shown that the HTMT value is less than 0.90 which indicates that it meets the recommended threshold for discriminant validity. This means that each construct indicator in the model measures a different concept.

Table 4. Discriminant Validity Result using HTMT

	EMT	EAW	EIPR	PSW
EMT				
EAW	0.896			
EIPR	0.741	0.785		
PSW	0.493	0.514	0.314	

Source: processed data (2023)

4.3 Hypothesis Testing Results

This study rigorously evaluated the validity and reliability of the proposed research model, examining the relationships between independent, mediating, and dependent variables. The statistical significance of these relationships was assessed by comparing calculated t-statistics with established benchmark values or their corresponding p-values, following established statistical procedures. The model, visually represented in Figures 2 and 3, hypothesizes two direct effects: the influence of ethical awareness on the ethical intention of peer reporting (EAW → EIPR) and the impact of perceived seriousness of wrongdoing on the ethical intention of peer reporting (PSW → EIPR). These direct effects suggest that individuals with heightened ethical awareness and those who perceive wrongdoing as more serious are more likely to engage in peer reporting.

In addition to these direct pathways, the model also proposes two indirect effects mediated by emotion. The first indirect effect posits that ethical awareness influences emotional responses, which, in turn, affect the ethical intention of peer reporting (EAW → EMT → EIPR). The second indirect effect suggests a similar pathway, where perceived seriousness of wrongdoing influences emotional responses, subsequently impacting the ethical intention of peer reporting (PSW → EMT → EIPR). These indirect

effects highlight the important role of emotions in shaping peer reporting intentions.

As illustrated in Figure 2, the adjusted R-squared value of 0.551 for the ethical intention of peer reporting indicates that the combined influence of ethical awareness, perceived seriousness of wrongdoing, and emotion accounts for 55.1% of the variance in individuals' intentions to report peer misconduct. Furthermore, these two independent variables, ethical awareness and perceived seriousness of wrongdoing, also explain 55.1% of the variance in emotional responses. This suggests that these factors play a substantial role in shaping both emotional responses and reporting intentions.

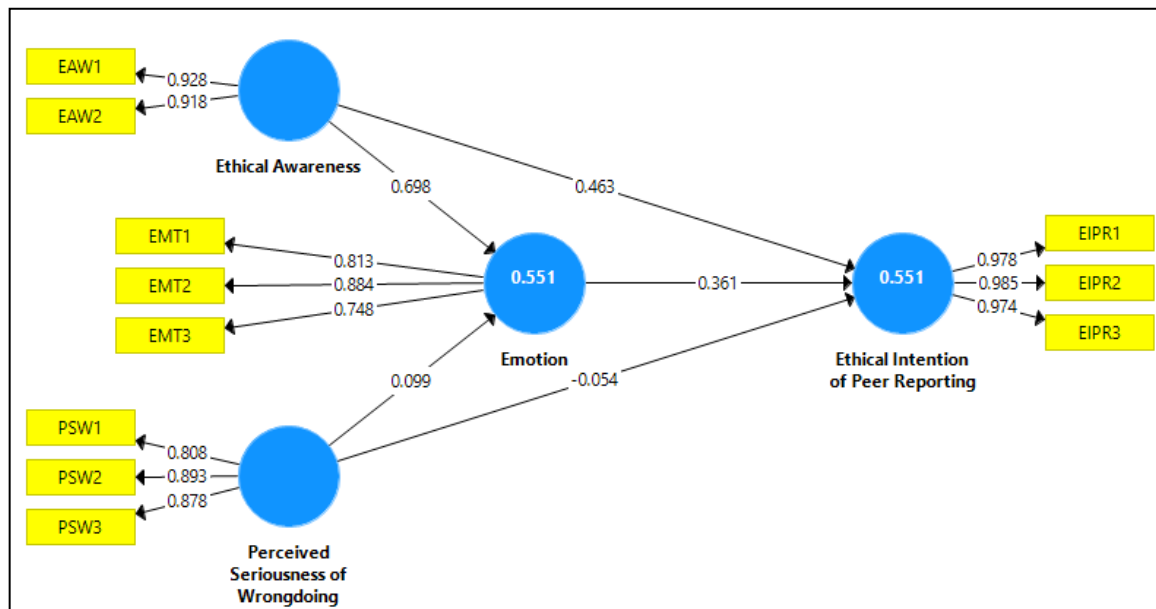


Figure 2. Adjusted R-Square Results

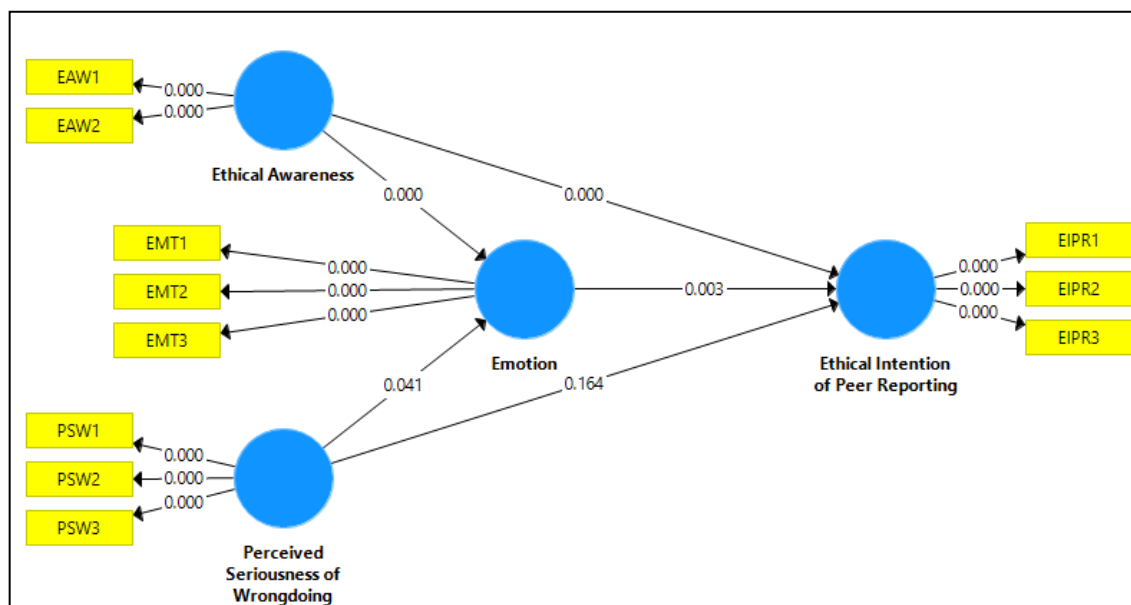


Figure 3. Significant Path (P-Values)

Table 5 presents the findings from the structural equation modeling analysis. A bootstrapping approach was employed to examine the hypothesized relationships

between variables, focusing on the direction of path coefficients and 95% confidence intervals at a 5% significance level. The analysis yielded several key insights regarding the interplay of ethical awareness, perceived seriousness of wrongdoing, emotional responses, and the intention to engage in peer reporting of academic misconduct.

Firstly, the hypothesized positive relationship between ethical awareness and the intention to report peer misconduct was supported. The analysis revealed a statistically significant positive path coefficient ($\beta = 0.443$, $p \leq 0.01$) between ethical awareness and peer reporting intention. This result confirms the first hypothesis, indicating that students with a heightened awareness of ethical considerations are more likely to report observed instances of academic misconduct.

Secondly, perceived seriousness of wrongdoing insignificantly affects the intention to report peer misconduct, indicating that the second hypotheses was not supported. The analysis showed a non-significant path coefficient ($\beta = -0.046$, $p = 0.164$) between perceived seriousness and peer reporting intention. Therefore, the second hypothesis was rejected. This suggests that the perceived severity of academic misconduct does not appear to be a primary driver of students' willingness to report their peers.

Finally the results indicate that emotions significantly mediate the relationship between ethical awareness and peer reporting intention ($\beta = 0.269$, $p \leq 0.01$). This suggests that witnessing academic misconduct can evoke emotional responses in students, which, in turn, influence their decision-making process regarding reporting. However, the mediating effect of emotions on the relationship between perceived seriousness of wrongdoing and peer reporting intention was not significant ($\beta = 0.038$, $p = 0.084$). This implies that even when students perceive academic misconduct as serious, their emotional response does not appear to significantly affect their likelihood of reporting.

Table 5. Structural Equation Modelling Result

Structural Path	Estimated β		t-values	P Values
	Standardize	Non-Standardized		
Ethical Awareness → Ethical Intention of Peer Reporting	0.443	0.463	3.353	0.000
Perceived Seriousness of Wrongdoing → Ethical Intention of Peer Reporting	-0.046	-0.054	0.980	0.164
Ethical Awareness → Emotion → Ethical Intention of Peer Reporting	0.269	0.252	2.408	0.008
Perceived Seriousness of Wrongdoing → Emotion → Ethical Intention of Peer Reporting	0.038	0.036	1.381	0.084

Source: processed data (2023)

4.4 Discussion

This study demonstrates the significance of ethical awareness towards the influence of student's intention to do ethical peer reporting. In the context of peer reporting, ethical awareness is seen as an important variable since it helps students to recognize and respond appropriately to ethical violations or misconduct by their peers. This study highlights that students who are ethically aware are more likely to understand the importance of reporting unethical behavior. They tend to perceive unethical behavior as a direct affront to their

ethical beliefs. As a result, they are more likely to be motivated to report such behavior to maintain culture of integrity. This finding is consistent with the previous research on the significant influence of ethical awareness to peer reporting (Abdelaal & Nafei, 2022; Bartuli et al., 2016; Rangkuti et al., 2022).

Furthermore, our path analysis implies the influence of emotion in mediating the relationship between ethical awareness and ethical intention of peer reporting. The result suggests that students with high ethical awareness tend to feel strong emotions when they see academic misconduct. These strong emotions will be more influences them to make reports. This result supports the integrated EDM model by (Schwartz, 2016) in which non-rational factors such as emotion should be considered when an individual wants to make an ethical decision. This finding also consistent with the preliminary research on the significant influence of emotion as a mediator in the relationship between ethical awareness and ethical intention of peer reporting (Curtis, 2006; Fredin, 2011; Latan et al., 2019; Singh et al., 2018).

On the other hand, our study found evidence of no influence of perceived seriousness of wrongdoing to the ethical intention of peer reporting. That is, even if a student discovers a serious academic misconduct, it did not influence them to do an ethical intention of peer reporting. Our study corroborates the evidence that there is no significant influence of perceived seriousness of wrongdoing to peer reporting (Alleyne et al., 2017; Mesmer-Magnus & Viswesvaran, 2005).

The different results in our study may be due to ethical awareness being more influential in students' decisions to report peer behavior. While the perceived seriousness of wrongdoing can affect ethical judgments to some extent, ethical awareness may play a more crucial role in shaping students' ethical intentions and actions. By developing a strong sense of ethical awareness, individuals are better able to recognize unethical behavior and feel compelled to report it, regardless of their subjective evaluation of the seriousness of the wrongdoing.

The characterization of seriousness also tends to be ambiguous and varies based on individuals (Goddiksen et al., 2021; Pulungan et al., 2023). It is probably because cultural and societal norms may also influence the perceived seriousness of wrongdoing. Those considered serious misconduct in one culture may be considered less serious in another. Additionally, different individuals may hold diverse ethical values, leading to varying perceptions of the seriousness of a particular wrongdoing, further highlighting the subjective nature of perceived seriousness of wrongdoing.

This study investigated the connection between how seriously someone perceives wrongdoing and their willingness to report it among peers. Prior research on this connection has produced conflicting findings. Some studies, like those by L. Gao (2017), Khan et al. (2022), and Latan et al., (2021), showed a strong positive link, meaning that when individuals viewed a wrongdoing as serious, they were more likely to report it. However, other studies, such as those by Alleyne et al. (2017) and Mesmer-Magnus & Viswesvaran (2005), found no such relationship. Our findings align with the latter group, indicating that the perceived seriousness of wrongdoing doesn't necessarily translate into a greater intention to report it among peers.

This research explores the relationship between the perceived seriousness of misconduct and the propensity to report such incidents among peers, delving into an area that has yielded mixed results in prior studies. While a body of work represented by scholars such as Gao (2017), Khan et al. (2022), and Latan et al. (2021) suggests a robust positive correlation—wherein an increased perception of misconduct seriousness leads to

a heightened likelihood of reporting—other research, notably from Alleyne et al. (2017) and Mesmer-Magnus & Viswesvaran (2005), challenges this finding, showing no significant relationship.

The outcomes of our investigation align with the latter perspective, positing that the gravity with which an individual views an act of wrongdoing does not inherently influence their decision to report it among peers. This conclusion further informs our exploration into the role of emotions in the decision-making process concerning the reporting of misconduct. Initially hypothesizing that emotions might serve as a mediating factor between the perception of seriousness and the intention to report, our findings indicate a disconnect between these elements, thereby negating the potential mediating role of emotions. This stands in contrast to prior assertions by scholars such as Keil et al. (2018), Khan et al. (2022), and Lawson (2004), who posited a link between perceived seriousness and emotional response, suggesting a more complex interplay than previously understood. Our research suggests the necessity of considering additional factors that may influence the decision to report wrongdoing, beyond the perceived seriousness and emotional reactions. We identify three primary elements: the status of the wrongdoer, organizational factors, and the extent of harm caused by the wrongdoing.

The status of the wrongdoer, particularly in relation to the potential reporter, emerges as a significant determinant of reporting intentions. This is supported by findings from Radulovic & Uys (2019) and Rothwell & Baldwin (2007), which demonstrate a reluctance among students to report academic misconduct committed by peers with whom they share a close relationship. Here, personal loyalty appears to supersede both the perceived seriousness of the misconduct and ethical considerations.

Furthermore, organizational factors, including the presence of clear reporting policies, supportive systems for reporters, and a culture that emphasizes ethical behavior, are critical in fostering an environment conducive to reporting. The work of Dhamija & Rai (2018) underscores the importance of these factors, suggesting that they can empower individuals to report wrongdoing, independent of their emotional responses or perceptions of the incident's severity.

Finally, the extent of harm caused by the wrongdoing can influence reporting decisions. Latan et al. (2021) proposed that individuals are more likely to report misconduct if they believe doing so will help prevent harm to others. The potential to mitigate negative consequences for victims can be a powerful motivator for reporting, even if the perceived seriousness of the wrongdoing itself is not particularly high. In essence, the desire to protect others can outweigh other considerations.

5. Conclusion

The aims of this research are to examine the role of emotions in mediating the relationship between ethical awareness and perceived seriousness of wrongdoing on academic misconduct reporting intention among students. In this paper, we find that students who are ethically aware are more likely to recognize the importance of reporting unethical activity, that consequently they are more likely to realize the potential harm caused by unethical behavior and the need of maintaining an integrity-based culture. As a result, students are more motivated to report such behavior to prevent further harm. Moreover, we found evidence that students with high ethical awareness also experience strong emotions such as anger and disappointment when they see academic misconduct by peers. This emotion becomes one of the factors that motivates them to do an ethical intention of peer reporting.

We also discover that perceived seriousness of wrongdoing has no influence on student intention to report academic misconduct. We argue that this is because perceived seriousness of wrongdoing tends to be ambiguous and varies between individuals due to cultural and societal differences in viewing seriousness of misconduct. Moreover, it could be because ethical awareness is more dominant and influence students' assessment of whether reporting academic misconduct by peers. Correspondingly, it is not surprising that emotion did not influence the relationship between perceived seriousness of wrongdoing and ethical intention of peer reporting. We assume that other factors, such as status of the perpetrator (close friend) and fear of retaliation, can influence students' intention to engage in peer reporting, irrespective of the severity of the wrongdoing. Organizational characteristics such as clear reporting standards, a supportive reporting system, and a culture that values ethical behavior can also have a beneficial impact on reporting intentions.

This study, which looked at the role of emotion as a mediator in the relationship between ethical awareness, perceived seriousness of wrongdoing to the ethical intention of peer reporting, has various implications. To begin with, it emphasizes the significance of emotional aspects in ethical decision-making processes. Understanding how emotions influence the relationship between variables in this study can help us understand the cognitive and affective processes involved in moral judgments. This understanding can be used to inform interventions and educational programs aiming at increasing ethical behavior among students by addressing emotional factors in addition to increasing ethical awareness. Furthermore, the study's implications include the significance of peer reporting in fostering an ethical climate within educational institutions. Educators may create a culture of accountability and encourage reporting of unethical behavior by studying the elements that influence students' ethical intention to report academic misconduct by their peers. The implications of this study can be used to build effective ways for promoting ethical behavior, fostering a culture of peer reporting, and fostering an ethical climate in educational settings.

This study contributes more insights to the existing literature on academic reporting, specifically examining the influence of emotions on the relationship between ethical awareness, perceived seriousness of wrongdoing, and the intention to report peer misconduct. It builds upon prior qualitative and quantitative research exploring factors that affect student decisions to report academic dishonesty by providing empirical evidence through path analysis. While previous studies have acknowledged the importance of ethical awareness and perceived seriousness in shaping ethical intentions, the mediating role of emotions has often been neglected. Moreover, much of the existing research focuses on employees rather than students as subjects. This study addresses this gap by examining the mediating role of emotions within the specific context of academic integrity and student peer reporting, providing a more nuanced understanding of the dynamics involved in reporting decisions within educational settings.

Our studies have certain limits. At first, the participants mostly answered questions and responded to imaginary situations. The scenarios presented possible circumstances not really encountered by the participants. This suggests that the answers we gathered might not fairly depict people's actual behaviour but rather their impression of what they should or how their group members would respond. Later studies might look at the students' decisions in respect to the observed academic dishonesty. One further drawback is not choosing students depending on their study habits or academic performance. If some participants—such as those who are more involved or show better academic

performance—are disproportionately involved, this may create a possible problem. We cannot discount the possibility of some selection bias even if we assume the students under investigation naturally varied in these criteria and maybe a representative sample of the whole population. Thus, more investigation employing thorough surveys will be needed to complement the findings of this study.

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