MUSLIM RELIGIOSITY, ATTITUDE, AND PARENTAL INFLUENCE ON STUDENTS' INTENTION NOT TO PERFORM ACADEMIC DISHONESTY: A STUDY OF ACCOUNTING STUDENTS IN MALAYSIAN ISLAMIC-FOCUSED UNIVERSITIES

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Abstract: *Academic dishonesty has become a significant worry within higher education institutions, specifically in fields such as accounting that require high ethical standards. This conceptual paper aims to identify the intention to not to perform academic dishonesty among accounting students in Malaysian Islamic-focused universities by applying the Theory of Reasoned Action. Specifically, the study examines the influence of Muslim religiosity on attitude, and the influence of attitude and parental influence on students' intention to avoid in academic dishonesty. Data were collected from 33 accounting students through a structured questionnaire. Muslim religiosity was found to be significant to attitude and attitude was found to be significant to students' intention to not to perform academic dishonesty. However, parental influence was not found to be significant. The study provides a theoretical foundation for future empirical research and offers insights for ethics education in Islamic-focused academic institutions.*

Keywords: Theory of Reasoned Action, Islamic Focused-University, Muslim Religiosity, Attitude, Parental Influence.

1. Introduction

The credibility of the accounting profession rests heavily on ethical conduct. However, recent trends in higher education reveal a worrying increase in academic dishonesty among accounting students, raising concerns about the moral preparedness of future accountants. In Malaysia, this issue is particularly significant in Islamic-focused universities, where students are expected to uphold academic integrity and Islamic ethical values. Despite exposure to Islamic teachings, empirical and anecdotal evidence suggests that academic dishonesty persists among students in these institutions. This disconnect raises critical questions about the effectiveness of ethical education and the actual internalization of religious values. This paper proposes a theoretical framework to explain the intention to not to perform academic dishonesty based on three key variables: Muslim religiosity, attitude and parental influence. These variables are selected for their relevance in the Islamic educational context, where these factors may shape students' ethical decision-making. The research objectives are as follows:

1. To examine the level of intention not to perform academic dishonesty
2. To examine the relationship between Muslim religiosity and students' attitudes toward not performing academic dishonesty
3. To examine the relationship between students' attitudes and their intention not to perform academic dishonesty
4. To examine the relationship between parental influence and students' intention not to perform academic dishonesty

2. Literature Review

This study is underpinned by the Theory of Reasoned Action (TRA) developed Fishbein and Ajzen, (1975) which posits that an individual's behavioural intention is shaped primarily by two factors: attitude toward the behaviour and subjective norms. According to the TRA, attitude reflects an individual's positive or negative evaluation of engaging in specific behaviour, while subjective norms relate to the perceived social pressure to perform or not perform the behaviour. Intention, in turn, is considered the most immediate predictor of actual behaviour.

The TRA has been widely applied to understand a range of behaviours, including ethical and academic-related conduct. In the context of this study, TRA provides a suitable framework to explore how some students intend to avoid unethical practices such as cheating, plagiarism, or falsifying academic work. However, to enhance the cultural and contextual relevance of TRA within a Malaysian Islamic university setting, this study extends the conventional interpretation of subjective norms by including parental influence, and incorporates muslim religiosity as a value-driven determinant that affects both attitude and intention

2.1 Intention Not to Perform Academic Dishonesty

Intention refers to an individual's motivation or readiness to perform a particular behaviour. As defined by (Fishbein & Ajzen, 1975) it is "a person's readiness to perform a given behaviour," and is considered the most immediate determinant of whether the behaviour will occur. In the context of academic dishonesty, this denotes the student's self-reported likelihood of engaging in cheating, plagiarism, or related misconduct. Research grounded in TRA and its extension, TPB, consistently finds that intention is the strongest predictor of actual cheating. For instance, Stone et al., (2010) found that attitudes favourable toward cheating and norms supportive of it significantly predicted both intentions to cheat and actual cheating.

In contrast, when individuals hold strong ethical values or moral beliefs often shaped by personal, religious, or familial influences their intention to perform in dishonest behaviour decreases. In Islamic educational environments, this is particularly relevant as students are often taught to internalise ethical conduct as part of their religious obligation. Therefore, measuring the intention to not to perform academic dishonesty offers a meaningful way to assess students' ethical positioning and behavioural inclinations within such contexts. A higher intention to not to perform academic dishonesty implies a stronger personal commitment to academic integrity and ethical learning practices

2.2 Relationship between Muslim religiosity and students' attitudes toward not performing academic dishonesty

Muslim religiosity refers to the depth of an individual's religious commitment and practice, encompassing both ritual worship (ibadah) and social interactions governed by Islamic principles (muamalat). (Rifdayanti et al., 2020) individuals with high religious devotion avoid actions considered forbidden in Islam, mindful that "all their actions are monitored by God". In Islamic-focused universities where many students are alumni of religious secondary schools and immersed in faith-integrated education the internalization and behavioural impact of these values can vary significantly (Nabilah et al., 2023).

This construct is critical as it introduces faith-based ethical motivation: students with stronger religiosity may view academic dishonesty not only as an academic infraction but as a sin with spiritual consequences. Indeed, studies support a negative correlation between religiosity and dishonest conduct. For instance, (Ridwan & Diantimala, 2021) found that religious knowledge and activity were key predictors of academic honesty among Indonesian university students. Similarly, research on Islamic religiosity among students at UIN Raden Fatah Palembang noted a significant negative relationship between religiosity and academic fraud(Oktaviyani et al., 2022).

Adding to the broader discourse, (Hanapiyah et al., 2019) highlighted that integrating religious values with workplace goals enhances integrity, reinforcing how awareness of divine oversight fosters ethical behaviour. Collectively, this evidence suggests that Muslim religiosity functions as a strong ethical compass, shaping students' attitudes toward academic dishonesty by framing it as a morally reprehensible and spiritually consequential act. Therefore, it can be hypothesizes:

H1: There is a significant positive relationship between the level of muslim religiosity and attitude not to perform academic dishonesty

2.3 Relationship between students' attitudes and their intention not to perform academic dishonesty

Attitude is an individual's positive and negative feelings about performing a targeted behaviour. It is formed based on the individual's beliefs about behaviour. The feelings are brought about after evaluations are conducted based on beliefs (Fishbein & Ajzen, 1975). Anitha & Sundaram, (2023) Students who rationalize dishonest behaviour as harmless or necessary under academic pressure are more likely to develop favourable attitudes toward such actions. Studies have shown that attitude is a strong predictor of intentions, making it a critical component in this framework.

In Islamic-focused universities, one would expect negative attitudes towards dishonesty, given the ethical teachings embedded in both curricula and campus culture. However, studies have shown that even students with formal exposure to Islamic teachings can hold lenient attitudes towards academic misconduct, particularly when faced with stress or peer influence.

Study by Awang et al., (2019) examined how attitudes and subjective norms influence fraud intentions in financial reporting among Muslim accounting practitioners in Malaysian banking institutions. Their findings revealed that favourable attitudes toward fraudulent behavior, combined with perceived approval from influential referents, significantly increased fraud intentions.

Similarly with research by Wang and Zhang, (2022) highlights a correlation between favourable ethical attitudes and reduced academic dishonesty. This is supported by studies conducted by Cheng et al., (2021) and Awang et al., 2019) who found that negative attitudes significantly contribute to unethical behaviour. Thus, this study hypothesizes that:

H2: There is a significant positive relationship between attitude not to perform academic dishonesty towards the Intention not to perform academic dishonesty

2.4 Relationship of parental influence towards performing academic dishonesty

Parental influence is widely acknowledged as a significant social factor shaping individuals' attitudes, values, and behavioural intentions, including ethical decision-making in academic contexts. Parents serve as primary socialization agents, especially during the formative years of children's moral and ethical development (Grusec, 2019) Their expectations, disciplinary practices, and communicated values can either discourage or inadvertently encourage dishonest behaviours such as cheating or plagiarism.

In the context of academic dishonesty, parental influence may manifest through direct communication about the importance of honesty, role modeling ethical behaviour, or through the pressures and expectations they place on their children to succeed academically (Lim & See, 2001). High parental expectations without adequate emotional support may increase stress and lead some students to rationalize dishonest behaviours as necessary for success (Perry, 2011).

A recent study by Naureen et al., (2024) in Pakistani higher education found that strong parental expectations led to increased moral disperformance and academic dishonesty, with frustration intolerance acting as a partial mediator. This supports the notion that high pressure from parents, especially without supportive mechanisms may inadvertently encourage unethical behaviours.

Similarly, a systematic review of academic dishonesty in online learning environments (Teixeira et al., 2023) identified that parental monitoring during online assessments reduced instances of cheating. This finding emphasizes the role of parental presence in creating an environment that discourages dishonest behaviours. Thus, this study hypothesizes that.

H3: There is a significant positive relationship between parental influence towards the Intention not to perform academic dishonesty

2.5 Conceptual Framework

This framework is based on the Theory of Reasoned Action (TRA) and explains how Muslim religiosity, attitude, and parental influence affect students' intention to commit academic dishonesty. This framework helps explain why some students might still choose to cheat even though they study in Islamic-based universities.
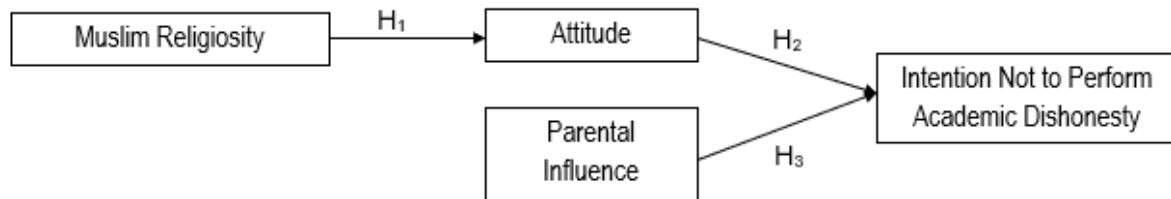

Figure 1. Conceptual Framework

3. Methodology

This study adopts a quantitative research design to examine the intention to avoid academic dishonesty among accounting students in Islamic-focused universities in Malaysia. Guided by the Theory of Reasoned Action (TRA), the study investigates how Muslim religiosity, individual attitudes and parental influence affect students' behavioural intentions. Data were collected through a structured questionnaire developed based on previously validated instruments related to academic integrity, ethical behaviour, and Islamic values. The questionnaire was adapted to suit the Malaysian Islamic education context and consisted of four main constructs: Muslim religiosity (9 items), attitude toward academic dishonesty (5 items), parental influence (8 items), and intention not to perform academic dishonesty (7 items). All items were measured using a Likert scale to assess the respondents' level of agreement. A survey was administered to 33 accounting students from Islamic-focused universities.

Participation was voluntary, and the confidentiality of responses was ensured. The collected data were analyzed using SPSS software, which included descriptive statistics, reliability analysis using Cronbach's alpha, correlation analysis and regression analysis to test the hypothesized relationships between variables. Although the sample size was relatively small, the data provided insights into the ethical decision-making process among Muslim students. This empirical approach supports the validation of the TRA-based framework in the context of Malaysian Islamic higher education, highlighting the role of religious values, family influence, and personal attitudes in shaping students' intention not to perform academic dishonesty.

4. Findings

4.1 Demographic Analysis

A total of 33 accounting students participated in this study. The majority of respondents were between 21 to 23 years old (57.6%), followed by those aged 24 to 26 years (30.3%), and a smaller group aged above 26 years (12.1%). In terms of gender, most participants were female (75.8%), while male respondents accounted for 24.2%. Regarding prior educational background, 66.7% of the respondents attended non-religious secondary schools, whereas 33.3% came from religious-based schools. A large portion of participants (78.8%) were enrolled in public universities (IPTA), with the remaining 21.2% studying in private institutions (IPTS).

Parental education levels varied among respondents: 39.4% reported that their parents had completed secondary education or lower, 18.2% had parents with a diploma, 36.4% with a degree, and a small proportion had parents with a master's qualification (3.0%) or professional certifications (3.0%). In terms of financial support, the majority of students (78.8%) received financial assistance such as scholarships or study loans, while 21.2% were supported entirely by their families. Household income levels also varied, with 45.5% of respondents reporting a family income between RM1,001 and RM5,000, 24.2% between RM5,001 to RM10,000 (18.2%) above RM10,000, and (12.1%) reporting an income of RM1,000 or below.

Table 1. Demographic Analysis of Respondents

		Frequency	Percent
Age	21-23 Years Old	19	57.6
	24-26 Years Old	10	30.3
	More than 26 Years Old	4	12.1
	Total	**33**	**100.0**
Gender	Male	8	24.2
	Female	25	75.8
	Total	**33**	**100.0**
Prior Secondary School	Religious School	11	33.3
	Non-Religious School	22	66.7
	Total	**33**	**100.0**
Type of University Enrolled	IPTA	26	78.8
	IPTS	7	21.2
	Total	**33**	**100.0**
Parents Education	Secondary or Lower	13	39.4
	Diploma	6	18.2
	Degree	12	36.4
	Master	1	3.0
	Certified / Professional	1	3.0
	Total	**33**	**100.0**
Source of Finance	Family Support	7	21.2
	Financial Assistance	26	78.8
	Total	**33**	**100.0**
Household Income	RM1000 and below	4	12.1

		Frequency	Percent
	RM1001 – RM5000	15	45.5
	RM5001 – RM10000	8	24.2
	RM10001 and above	6	18.2
	Total	**33**	**100.0**

4.2 Descriptive Analysis

The descriptive statistics provide an overview of the respondents' scores for each main construct in the study: Muslim religiosity, attitude, parental influence, and intention to perform academic dishonesty. Each variable was measured using a Likert scale, and responses were collected from a total of 33 students. The mean score for Muslim religiosity was 4.38 (SD = 0.50), indicating that on average, students reported a high level of religious commitment, suggesting that Islamic values play a prominent role in their daily lives and potentially in shaping their ethical decisions. The minimum score was 3.33, and the maximum was 5.00, showing that while religiosity levels were generally high, some variation existed among respondents.

The mean score for attitude toward avoiding academic dishonesty was 4.51 (SD = 0.48), A higher score in this context reflects stronger disagreement with unethical academic practices, which aligns with the ethical and religious expectations in Islamic-focused universities. Parental influence had a mean score of 3.97 (SD = 0.68), indicating a moderate to high perception of parental involvement and expectations regarding ethical behaviour. The standard deviation here is relatively higher compared to other variables, implying greater variability in how students perceive their parents' role in shaping their academic and moral conduct.

The mean score for intention not to perform academic dishonesty was 4.47 (SD = 0.51), indicating that, on average, students demonstrated a strong intention to uphold academic integrity. Since higher scores reflect a lower tendency to perform in dishonest academic behaviour, this result suggests that most students reported a low likelihood of cheating or committing related misconduct. Even the minimum score of 3.57 remains relatively high on the 5-point scale, further reinforcing the overall ethical orientation and positive academic values among the respondents.

Table 2. Descriptive Analysis of Variables

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Religiosity	33	3.33	5.00	4.3771	.50149
Attitude	33	3.60	5.00	4.5091	.47721
Parental	33	2.38	5.00	3.9735	.68448
Intention not to perform academic dishonesty	33	3.57	5.00	4.4675	.50542
Valid N (listwise)	33				

4.3   Reliability Test

A reliability analysis in Table 3 was conducted to assess the internal consistency of the measurement scales used in this study. The results indicated that all scales demonstrated good to excellent reliability. The Religiosity scale, comprising 9 items, showed excellent internal consistency with a Cronbach's alpha of 0.950. The Attitude scale (5 items) yielded a Cronbach's alpha of 0.815, indicating good reliability. Similarly, the Parental Influence scale, which included 8 items, demonstrated good internal consistency ($\alpha = 0.820$). Finally, the Intention scale, consisting of 7 items, also exhibited good reliability, with a Cronbach's alpha of 0.825. These results suggest that all measurement scales used in the study are reliable and suitable for further statistical analyses.

Table 3. Reliability Analysis

Reliability Statistics		
Variables	**Cronbach's Alpha**	**N of Items**
Religiosity	.886	9
Attitude	.815	5
Parental Influence	.820	8
Intention Not to Perform Academic Dishonesty	.825	7

4.4   Correlation Analysis

A correlation analysis was conducted to examine the relationships between students' attitude, parental influence, and their intention not to perform academic dishonesty. The results showed a strong positive correlation between attitude and intention not to cheat ($r = .637$, $p < .01$). This means that students who have a more negative attitude toward dishonest academic behaviour (i.e., they strongly disagree with cheating) are more likely to report a stronger intention to act honestly. This finding supports the Theory of Reasoned Action (TRA), which states that attitude is a key factor influencing behavioural intention.

A moderate positive correlation was also found between parental influence and intention not to cheat ($r = .429$, $p < .05$), suggesting that students who feel a strong influence from their parents are also more likely to reject academic dishonesty. Additionally, the relationship between attitude and parental influence was significant ($r = .440$, $p < .05$), indicating that students who perceive their parents as strong ethical role models tend to develop stronger negative attitudes toward dishonest behaviours. In short, all the correlations were statistically significant and aligned with the study's framework. Both attitude and parental influence play important roles in shaping students' intention not to perform in academic dishonesty, which supports the assumptions of the TRA model.

Table 4. Pearson Correlation Analysis

Correlations		Attitude	Parental	Intention not to Perform Academic Dishonesty
Attitude	Pearson Correlation	1	.440[*]	.637[**]
	Sig. (2-tailed)		.010	.000
	N	33	33	33
Parental	Pearson Correlation	.440[*]	1	.429[*]
	Sig. (2-tailed)	.010		.013
	N	33	33	33
Intention not to Perform Academic Dishonesty	Pearson Correlation	.637[**]	.429[*]	1
	Sig. (2-tailed)	.000	.013	
	N	33	33	33
*. Correlation is significant at the 0.05 level (2-tailed).				
**. Correlation is significant at the 0.01 level (2-tailed).				

4.5 Multiple Linear Regression Analysis

The linear regression analysis as shown in Table 7, reveals that Muslim religiosity has a significant and strong influence on students' attitudes toward academic dishonesty. The Model Summary ($R^2 = 0.473$, Adjusted $R^2 = 0.456$) indicates that 47.3% of the variation in students' attitudes can be explained by their level of religiosity. This is a relatively high proportion, suggesting that religiosity plays an important role in shaping how students view dishonest academic behaviours. The ANOVA table confirms that the overall regression model is statistically significant ($F = 27.779$, $p < .001$), meaning that Muslim religiosity is a meaningful predictor of attitude in this context.

The Coefficients table further reveals that the regression coefficient for Muslim religiosity is B = 0.654, with a standardized Beta = 0.687, and a p-value less than .001, indicating a positive and significant relationship. This means that for every one-unit increase in religiosity, the students' attitude score increases by 0.654 points, suggesting a stronger rejection of academic dishonesty. In other words, the more religiously committed the students are, the more likely they are to hold negative attitudes toward unethical academic practices such as cheating or plagiarism. These results support the theoretical framework that religious values influence ethical perceptions among students, especially within Islamic-focused universities.

Table 5. Model Summary for Muslim Religiosity

Model Summary									
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.687[a]	.473	.456	.35211	.473	27.779	1	31	.000
a. Predictors: (Constant), Religiosity									

Table 6. ANOVA Analysis for Muslim Religiosity

	Model	Sum of Squares	df	Mean Square	F	Sig.
ANOVA[a]						
1	Regression	3.444	1	3.444	27.779	.000[b]
	Residual	3.843	31	.124		
	Total	7.287	32			
a. Dependent Variable: Attitude						
b. Predictors: (Constant), Religiosity						

Table 7. Regression Analysis of Muslim Religiosity to Attitudes Not to Perform Academic Dishonesty

	Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
Coefficients[a]						
1	(Constant)	1.646	.547		3.010	.005
	Religiosity	.654	.124	.687	5.271	<.001
a. Dependent Variable: Attitude						

The multiple regression analysis was conducted to examine how attitude and parental influence affect students' intention not to perform academic dishonesty. Based on the Model Summary, the R^2 value was 0.433, indicating that 43.3% of the variation in students' intention not to engage in dishonest academic behaviour can be explained by their attitude and parental influence. The ANOVA table confirms that the model is statistically significant (F = 11.469, p < .001), meaning that, as a whole, these two factors significantly predict students' intention to behave ethically in academic settings.

When examining the individual predictors, only attitude was found to have a significant effect ($\beta = 0.556$, p = .001). This means that students who strongly reject academic dishonesty (i.e., have a more negative attitude toward cheating) are more likely to have a stronger intention not to perform dishonest behaviour. On the other hand, parental influence was not a significant predictor ($\beta = 0.185$, p = .237) in this model, suggesting that once attitude is considered, the direct influence of parents on students' intention may be limited. These findings highlight that internal beliefs (attitude) have a stronger impact on students' ethical academic behaviour than external influences such as parental pressure. In the context of this study, encouraging students to develop strong personal attitudes against dishonesty may be more effective than relying solely on family-based moral expectations.

Table 8. Model Summary for Attitude and Parental Influence

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	F Change	df1	df2	Sig. F Change
Model Summary					Change Statistics				
1	.658[a]	.433	.396	.39295	.433	11.469	2	30	.000
a. Predictors: (Constant), Parental, Attitude									

Table 9. ANOVA Analysis for Attitude and Parental Influence

ANOVAª						
	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3.542	2	1.771	11.469	.000ᵇ
	Residual	4.632	30	.154		
	Total	8.174	32			
a. Dependent Variable: Intention not to perform						
b. Predictors: (Constant), Parental, Attitude						

Table 10. Regression Analysis of Attitude and Parental Influence Towards Not Performing Academic Dishonesty

Coefficientsª						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.271	.672		1.891	.068
	Attitude	.589	.162	.556	3.633	.001
	Parental	.136	.113	.185	1.206	.237
a. Dependent Variable: Intention not to perform						

5.   Discussion

5.1   To examine the level of intention to perform academic dishonesty

The descriptive analysis indicates that the overall level of students' intention to engage in academic dishonesty is low. The mean score for intention was 4.47 (SD = 0.51) on a 5-point Likert scale, where a higher score reflects a stronger rejection of dishonest behaviour. This suggests that most students in Islamic-focused universities are inclined to uphold academic integrity, possibly due to the influence of religious teachings and institutional values that emphasize honesty. Despite the presence of academic pressure or challenges, students generally demonstrated a strong moral stance against cheating or other unethical academic conduct

5.2   To examine the relationship of muslim religiosity to students' attitudes toward performing academic dishonesty

The simple linear regression analysis confirmed a significant positive relationship between Muslim religiosity and students' attitudes toward not performing academic dishonesty. The R^2 value of 0.473 shows that religiosity explains 47.3% of the variation in students' attitudes. The regression result ($\beta = 0.687$, $p < .001$) indicates that students with higher levels of religious commitment tend to have stronger negative views toward academic dishonesty. This means that those who actively uphold Islamic principles are more likely to see dishonest academic behaviour as something that is morally and spiritually wrong.

This finding supports the importance of considering religious values when studying ethical behaviour in Islamic university settings. It is consistent with previous studies by

Rifdayanti et al. (2020) and Hanapiyah et al. (2019), who found that stronger religious beliefs are linked to higher ethical awareness and a lower tendency to engage in dishonest acts. These results further support the idea that religious values help shape ethical thinking, especially in environments where moral education is part of the academic system. Based on the analysis, the result supports hypothesis 1, confirming that Muslim religiosity has a positive relationship to attitude not to perform academic dishonesty.

5.3   To examine the relationship of the attitude of accounting students towards the intention to perform academic dishonesty

The multiple regression analysis revealed a significant positive relationship between students' attitude and their intention not to perform academic dishonesty. The regression coefficient (β = 0.556, p = .001) shows that students who strongly disagree with academic dishonesty are more likely to have the intention to act ethically. The Pearson correlation also confirmed this relationship, with a strong positive value (r = .637, p < .01), indicating that as students' ethical attitudes increase, their intention to avoid dishonest academic behaviour also increases.

This finding supports the core assumption of the Theory of Reasoned Action (TRA), which emphasizes that attitude is a key predictor of behavioural intention. In this study, students who internalised strong ethical values shaped by personal beliefs, Islamic teachings, and academic policies were more inclined to reject dishonest behaviours such as cheating and plagiarism. This result is in line with previous studies. For instance, Chang et al. (2014) found that students with stronger ethical attitudes were significantly less likely to engage in academic misconduct. Similarly, Simkin and McLeod (2010) and Awang et al. (2019) reported that students with more positive attitudes towards integrity tend to avoid unethical actions. These findings reinforce the idea that cultivating strong ethical attitudes is essential in encouraging academic honesty, especially in educational environments that emphasise religious and moral values.

Therefore, the analysis supports Hypothesis 2 that there is a significant positive relationship between students' attitudes not to perform academic dishonesty and their intention not to perform it.

5.4   To examine the relationship of parental influence to accounting students' intention not to perform academic dishonesty

The results of the correlation analysis revealed a moderate positive relationship between parental influence and students' intention not to perform academic dishonesty (r = .429, p < .05). This indicates that students who perceive stronger moral and behavioural guidance from their parents are more likely to report an intention to uphold academic integrity and avoid dishonest practices such as cheating and plagiarism.

However, the multiple regression analysis showed that parental influence was not a significant predictor of intention when attitude was included in the model (β = 0.185, p = .237).

This finding suggests that while parental influence may help shape a student's foundational values, it is ultimately the student's personal attitude toward academic dishonesty that plays a more direct and significant role in determining their behavioural intention. This finding aligns with prior research, particularly within Islamic educational contexts, where religious and familial values are deeply embedded. Studies such as Rifdayanti et al. (2020) and Laheem (2018) have demonstrated that students raised in religious households, often with strong parental involvement, tend to develop ethical awareness and are less likely to engage in misconduct.

Therefore, Hypothesis 3 is not supported, as the results from the multiple regression analysis indicate that parental influence does not significantly predict students' intention not to perform academic dishonesty when attitude is included in the model

6. Recommendation and Conclusion

This study examined the influence of Muslim religiosity, attitude, and parental influence on the intention not to perform academic dishonesty among accounting students in Islamic-focused universities in Malaysia. The findings revealed that Muslim religiosity significantly influenced students' attitudes, and in turn, attitude was a strong and significant predictor of students' intention not to engage in dishonest academic behaviours. While parental influence showed a positive correlation with intention, it was not a significant predictor when attitude was considered. These results support the Theory of Reasoned Action (TRA), which asserts that internal beliefs particularly those shaped by religious and ethical values play a more crucial role than external social pressures in shaping behavioural intention (Fishbein & Ajzen, 1975). The findings also align with prior studies such as Rifdayanti et al. (2020) and Laheem (2018), which showed that religiosity and moral upbringing play a key role in shaping ethical attitudes and behaviours among Muslim youth. The strong link between Muslim religiosity and students' negative attitude toward academic dishonesty suggests that when religious values are internalised, they can act as a moral compass, reducing the likelihood of unethical academic conduct.

However, the moderate R^2 values in the regression models indicate that other influential factors were not captured in this study. Future research should explore additional variables which may also affect students' intention not to perform academic dishonesty, especially in digitally mediated learning environments or under high-performance pressure. Based on these findings, it is recommended that Islamic-focused universities enhance religious-based programmes that promote ethical behaviour. These initiatives can strengthen students' understanding of academic integrity as a religious and moral obligation. When students see dishonest behaviour as not only a violation of rules but also a sin, they are more likely to reject it internally, which in turn improves their attitude and intention not to perform academic dishonesty.

Additionally, universities should implement positive reinforcement strategies and encouraging ethical behaviour through positive motivation can enhance students' internal commitment and foster a campus culture that values and upholds academic integrity. By

combining faith-based education with positive behavioural support, Islamic-focused institutions can effectively influence both students' attitudes and intentions, leading to a reduction in academic dishonesty and the promotion of ethical excellence.

7.   Limitation

This study is constrained by a limited sample size (n = 33), which restricts the generalizability of its findings to the broader population of accounting students in Islamic-focused universities across Malaysia. Furthermore, the research model incorporated only three predictor variables muslim religiosity, attitude, and parental influence, grounded in the Theory of Reasoned Action (TRA). While these variables offer valuable insights, the exclusion of other relevant factors such as peer influence, academic pressure, and institutional culture may limit the comprehensiveness of the model. Future studies are encouraged to incorporate a broader range of variables to enhance the explanatory power and contextual depth of research on academic dishonesty.

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