

Analysis of the Relationship Between Chatbot AI Ease of Use and the Level of Academic Misconduct: A Case Study of Accounting Students at the University of Bengkulu City

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Abstract

This research aims to analyze the causal relationship between Chatbot AI Ease of Use and the Level of Academic Misconduct among Accounting Students at the University of Bengkulu City. Using a quantitative survey method and analyzed with Structural Equation Modeling (SEM), the study involved active Accounting students who have experience using Chatbot AI. The hypothesis testing results unequivocally show a strong, positive, and significant relationship ($\beta = 0.671$, $p < 0.001$) between Chatbot AI Ease of Use and the Level of Academic Misconduct (H1 supported). Furthermore, Academic Misconduct was found to be at a moderate to high level (Mean = 3.55), indicating that AI convenience has eroded academic integrity in a population that is supposed to uphold strong professional ethics (H2 supported). The conclusion confirms that technological ease is a dominant predictor threatening the quality of graduates, necessitating prompt action by educational institutions to formulate explicit AI policies and revise academic assessment methods.

Keywords: Chatbot AI Ease of Use, Academic Misconduct, Accounting Students, Structural Equation Modeling (SEM), Academic Integrity.

1. Introduction

The rapid development of artificial intelligence, especially through *Generative Tools* such as AI Chatbots (e.g. ChatGPT), have revolutionized various aspects of life, including the world of higher education. This chatbot offers incredible convenience (*perceived ease of use*) for students, starting from helping to complete assignments, compiling material summaries, to providing instant answers to academic questions (Khasanah et al., 2024). The technology's ability to produce fast, coherent, and original-looking content is a major draw, but at the same time, it raises complex ethical challenges in the campus environment. The high level of ease of access and use of AI chatbots has the potential to be the main trigger for an increase in Academic Misconduct (Arie, 2024). This behavior includes various integrity violations, such as plagiarism of AI-generated content, *Ghostwriting* (using AI to work on the task as a whole), or the use of unauthorized assistance during formative exams. If this convenience encourages students to sacrifice the deep learning process for instant results, it will threaten the quality and integrity of the academic process as a whole.

The impact of this phenomenon is crucial, especially for Accounting Students. The Accountant profession demands integrity, precision, and high ethical competence. The reliance on AI Chatbots for analytical solutions or accounting cases can undermine the development of critical thinking skills and ethical decision-making, which are key pillars in the Accounting

curriculum(Fitranika et al., 2024). Therefore, academic integrity in the Accounting study program is an important bet in facing the ease of this AI technology. positive correlation between ChatGPT's accessibility and increased cases of plagiarism(Susanyah et al., 2025). The intention of students to use new technologies is greatly influenced by their perception of ease of use and *perceived ease of use*(Deby et al., 2025). These findings indicate that the ease of operation factor of AI is a strong predictor of students' decision to use it, including in the context of fraudulent behavior.

Although previous research has laid the groundwork on the impact of AI, there is still a *gap* significant. Existing studies tend to address AI in general or focus on intent to use. There have not been many studies that specifically and in-depth test the direct relationship between psychological variables *ease of use* AI chatbot variable key predictor with *level of academic misconduct* measurable(Fitranita et al., 2024). *Gap* This is even more noticeable when narrowed down to a specific domain, namely Accounting Students, which have different ethical demands. This research is very urgent because it aims to fill the *gap* empirical statement. By focusing on the *ease of use* in the context of Accounting Students.

2. Literature Review and Hypothesis Development

This research is rooted in two main conceptual frameworks of Academic Ethics and technology adoption models. Academic Misconduct is defined as a deliberate attempt to gain an unfair advantage in academic activities through fraud, plagiarism, unauthorized collusion, or data fabrication(Kusuma et al., 2024). In the context of modern technology, this definition extends to include the use of AI Chatbots as a substitute for the thought process and assignment work by students. On the other hand, technology adoption is explained through the Technology Acceptance Model, which places Ease of Use as one of the main predictors of behavioral intent and actual use of technology. In the context of AI, Ease of Use refers to the perception of students that using AI Chatbots to complete tasks does not require hard effort, time, or complex skills(Hidayanti & Azmiyanti, 2023).

The concept of Ease of Use AI chatbots is a central focus because it logically precedes and encourages adoption behavior. Students who think AI tools are able to provide answers or solutions quickly, accurately, and with minimal intervention (such as just entering one simple prompt), will tend to use them more often. This convenience lowers the cognitive costs required to complete a task. When cognitive costs are required to *using AI to cheat* be much lower than the cognitive costs required to *Complete tasks independently*, there is a great potential for the misuse of the technology which leads to violations of academic ethics(Balaskas et al., 2025).

Theoretically, the increased convenience offered by AI chatbots serves as a facilitator of fraudulent behavior. Previous research, as noted by Susilo & Putra (2023), has generally shown a correlation between AI accessibility and increased plagiarism. However, it is important to affirm that *Ease of Use* is a psychological factor that is stronger than just *Availability*(Hasanah, 2024). This convenience lowers the moral barriers and practical barriers for students to cheat. If students feel that the cheating process is easy, fast, and low-risk to detect, then Ease of Use will directly predict the Level *Academic Misconduct* higher.

Based on the theoretical foundation of the Technology Acceptance Model, where Ease of Use is considered the primary predictor of behavioral intent, it can be assumed that the perception of ease of AI chatbots will drive adoption, even if such adoption violates academic integrity(Primasatya et al., 2024). When Accounting students feel that using AI Chatbots to complete tasks or analyses requires very minimal effort compared to manual work, they tend to

choose the easier path, which ultimately increases Academic Misconduct (Balaskas et al., 2025). Thus, Ease of Use serves as a catalyst that lowers the practical and moral barriers to fraudulent acts. Therefore, the first hypothesis is formulated:

H1: There is a positive and significant relationship between the Ease of AI Chatbot (*Perceived Ease of Use*) and the Level of Academic Misconduct in Accounting Students at Bengkulu City University.

In addition to H1's direct relationship, it is necessary to consider the specific dimensions of the Accounting profession. The Accounting profession demands very high Ethical Integrity. According to Self-Limitation Theory, individuals tend to limit their cheating behavior when they have a strong perception of long-term negative consequences for their professional identity or future career (Yollanda, 2024). Accounting students, who are inherently bound to the profession's code of conduct, are supposed to show lower levels of Academic Misconduct than other disciplines, despite the ease of AI. However, if AI Ease becomes very dominant, the ethical factor can be eroded. Therefore, the second hypothesis aims to test the level of *Academic Misconduct* They as a whole.

H2: The level of Academic Misconduct in Accounting Students at Bengkulu City University tends to be at a medium to high level due to the dominance of the Ease of AI Chatbots, ignoring the demands of Professional Ethical Integrity.

3. Research Method

This study uses a quantitative approach with a survey method. The research design used is causality to test the cause-and-effect relationship between independent variables (Ease of Chatbot AI) and dependent variables (Level of Academic Misconduct) as formulated in the hypothesis. Data will be collected through a structured questionnaire that is distributed to the sample.

The research population is all Active Students of the Accounting Study Program at the University of Bengkulu City who are registered in the current academic year. The selection of this population is based on the specificity of the Accounting profession which strongly emphasizes ethical integrity. To determine the sample, this study will use the Purposive Sampling technique, namely

1. Active Students of the Accounting Study Program at Bengkulu City University (at least certain semesters, for example semester 3 and above, who have received analysis-based assignments).
2. Have used or are currently using AI Chatbots (such as ChatGPT, Grox Ai, etc.) for academic purposes.

The determination of the number of samples will follow the statistical rules required by the Structural Equation Modeling (SEM) method used, where the number of samples must be adequate, generally it is recommended that at least 10 to 20 times the number of indicators (questionnaire items) contained in the research model.

Table 1. Variable Operational Definition

Variable	Concept Definition	Measurement Indicators
Ease of AI Chatbot (X)	The perception of students that using AI Chatbots to complete	a. Ease of learning and operation (<i>learnability</i>).

		academic assignments is effortless, easy to understand, and quick to operate (based on the <i>Perceived Ease of Use</i> in the TAM model).	b. Speed and efficiency in producing outputs. c. Minimal technical errors during use. d. Easy integration with task processing processes.
Academic Misconduct (Y)	Level	The frequency or tendency of students to commit violations of academic integrity (cheating) in the context of the use of AI technology.	a. Using AI output without citations (Plagiarism). b. Copying the AI answer in its entirety (Ghostwriting). c. Using AI to answer exam questions or quizzes that should be done independently. d. Collusion with AI is not allowed.

The data analysis will use Structural Equation Modeling (SEM), with supporting software such as AMOS or PLS-SEM (SmartPLS), depending on the data distribution and the purpose of the analysis.

4. Findings and Discussions

This study succeeded in gathering as many as 150 respondents who are Active Students of the Accounting Study Program at Bengkulu City University, all of whom meet the criteria for using AI Chatbots for academic purposes. Data were collected through a Likert scale questionnaire and processed using Structural Equation Modeling (SEM), specifically with the PLS-SEM (Partial Least Squares) approach, as it is effective for predictive model testing and relatively small samples.

Table 2 Description of Respondent Demographics

Information	Category	Frequency (n)	Percentage (%)
Total Sample		150	100.0%
Gender	Man	58	38.7%
	Woman	92	61.3%
Semester	3 - 5	85	56.7%
	6 - 8	65	43.3%
The Use of AI Chatbots	Very Often	78	52.0%
	Quite often	72	48.0%

The Respondent Overview Table shows that this study involved 150 Accounting students at Bengkulu City University, where the majority of respondents were women (61.3%). The distribution of respondents by semester shows a good focus on students who are already engaged in core lectures, with 56.7% coming from semesters 3 to 5. This is important because students in the middle to final semester are the subjects who most often deal with complex tasks and potentially use the help of technology. All respondents have met the inclusion criteria by having experience using AI Chatbots, with 52.0% stating that they use it very often. This preliminary data indicates that the use of AI Chatbots is a widespread and intense phenomenon among Accounting students at the study site. The high frequency of use (52.0% very often) indicates that this technology has become an integral tool in their learning process. Therefore, the potential risk of *academic misconduct* that comes from the ease of this tool deserves to be

investigated in depth, because the technology is no longer a new item but has become part of students' academic habits.

Table 3. Descriptive Statistics

Variable	Average (Mean)	Standard Deviation (SD)	Interpretation (Scale 1-5)
Ease of AI Chatbot	4.21	0.65	Very Easy/High
Academic Misconduct Rate	3.55	0.88	Medium Tends to High

The results of descriptive statistics show that the AI Chatbot Ease variable has a very high average value, which is 4.21 (on a scale of 1-5) with a small standard deviation (0.65). This average score well above the midpoint of 3.00 firmly confirms the respondents' perception that using AI Chatbots for academic purposes is a very easy, fast, and effortless process. This dominant perception of convenience is theoretically consistent with the *Technology Acceptance Model*'s (TAM) prediction that convenience will drive technology adoption.

In contrast, the Academic Misconduct Rate variable showed an average of 3.55 with a greater standard deviation (0.88). This value of 3.55 is in the medium category tends to be high, beyond the midpoint of the scale. This indicates that the majority of Accounting students not only have a high perception of the ease of AI, but also acknowledge that the frequency of their involvement in academic cheating behavior is at an alarming level. The magnitude of the standard deviation (0.88) indicates significant heterogeneity in response; Despite the high average, there is a small group of college students who may rarely cheat, and another group who do it very often.

Table 4. Measurement Model Test Results (Outer Model)

Construct	Indicators	Loading Factors	AVE	Composite Reliability (CR)
Ease of AI Chatbot (X)	X1 - X5	0.781 - 0.905	0.68	0.91
Academic Misconduct Level (Y)	Y1 - Y6	0.754 - 0.889	0.61	0.89

Evaluation of the measurement model shows that all research indicators are very valid and reliable. The convergent validity criteria are met because all *indicator Loading Factors* are above the 0.70 threshold. In addition, the Average Variance Extracted (AVE) values for both constructs, which are 0.68 (X) and 0.61 (Y), far exceed the 0.50 threshold. This means that more than 50% of the indicator's variance is explained by its latent construct, proving that the measurement tool used actually measures the concepts of Ease of AI and Academic Misconduct. In addition to validity, the research instrument also showed very strong internal reliability or consistency. The Composite Reliability (CR) value for both constructs was above 0.89, exceeding the minimum limit of 0.70. This high CR value guarantees that the items in the questionnaire consistently measure the same construct, so that the results of the research can be

trusted. With proven validity and reliability, structural model analysis (Inner Model) can be continued with full confidence in the quality of data and instruments.

Table 5. Structural Model Test (Inner Model) and Model Goodness Test

Indicators	Result	Admission Criteria	Information
R2 (Academic Misconduct Level)	0.45	> 0.25 (Moderately Substantial)	The variability of Y is explained by 45% by X.
Adjusted R2	0.446	-	Consistent with R2
SRMR (<i>Standardized Root Mean Square Residual</i>)	0.071	< 0.08	Good Model Fit .
Q-Square (Q2)	0.28	> 0	The model has predictive relevance.

The Structural Model test (Inner Model) showed that the Chatbot AI (X) Ease variable had substantial predictive power against Academic Misconduct (Y), as shown by the R2 value of 0.45. This means that 45% of the variation that occurs at the Academic Misconduct Level can be explained together by the Ease of AI Chatbot. This R2 value shows a considerable explanatory contribution in the social and behavioral sciences, confirming the crucial role of Ease of AI as a key predictor. *Goodness of Fit testing shows that the hypothetical structural model is in accordance with empirical data. The Standardized Root Mean Square Residual value of 0.071 is below the recommended threshold (0.08), indicating that the model has a good fir model. In addition, a positive Q-Square (Q2) value (0.28) indicates that the model has predictive relevance beyond the tested sample. Overall, these tested models are not only predictably strong but also statistically strong.*

Table 6. Test H1 Hypothesis

Hypothesis	Line Coefficient (β)	T-statistic	P-value
H1	0.671	8.52	< 0.001

The results of the Hypothesis 1 (H1) test are statistically strongly supported. The path coefficient (β) shows a positive value of 0.671, and a high *t-statistic* value of 8.52 results in a very small *p-value* (< 0.001). The positive β score confirms that the higher the Ease of AI Chatbots perceived by students, the higher the Academic Misconduct Level they commit.

With a path coefficient of 0.671, the Ease of AI Chatbot shows a strong and substantial influence on academic cheating behavior. This influence indicates that the ease of operation factor of AI is a very important determinant in triggering violations of academic integrity among Accounting students. These results provide empirical evidence that AI ease is a key factor to consider in the formulation of academic ethics policies.

Hypothesis Test Results Table (H2)

Hypothesis	Variables Tested	Mean	Midpoint of the Scale (3.00)	Decision
H2	Academic Misconduct Level (Y)	3.55	3.00	Supported

Hypothesis 2 (H2) which claims that the level of Academic Misconduct is at a moderate to high level due to the dominance of AI Ease is also supported. This proof is based on descriptive statistical analysis where the mean value for the Academic Misconduct Rate is 3.55. This figure clearly surpasses the midpoint of the Likert scale (3.00).

Discussion

The results of this study expressly support Hypothesis 1 (H1), showing that there is a strong positive and significant relationship ($\beta = 0.671$, $p < 0.001$) between the Ease of AI Chatbots and the Level of Academic Misconduct in Accounting students. These findings are very consistent with the expansion of the concept in the Technology Acceptance Model (TAM), where the perception of ease of use (as a driver of adoption) is shifted to a driver of fraudulent behavior. This means that the ease of operation and *speed of output* offered by AI serve as a key catalyst that facilitates students to choose academic shortcuts.

These findings are in line with previous studies that have linked technological accessibility to declining academic integrity. Previous research has revealed they have emphasized that factors *perceived ease of use* is a strong predictor of students' intention to adopt technology, and in the context of AI, this adoption often leads to ethical violations (Lan et al., 2025). The ease of removing practical barriers to cheating, makes students tend to ignore deeper ethical considerations. This is reinforced (Arie, 2024), which found that the availability of ChatGPT correlated positively with increased plagiarism, especially on tasks that demand essay writing and quick analysis.

High path coefficient ($\beta = 0.671$) shows that the ease of AI Chatbots has a substantial influence, not just a complement, in predicting *Academic Misconduct*. This influence can be explained because AI offers instant solutions with *cognitive cost* which is very low. Students are faced with a cost comparison: high cognitive costs to do assignments independently and comply with ethics, versus very low cognitive costs (only *copy-paste* or *Prompting* moderate) (Aldraiweesh & Alturki, 2025) with a detected risk that is felt to be minimal. In this context, the efficiency and lack of effort that AI offers dominate ethical considerations.

The results of the study also support Hypothesis 2 (H2), with the average *Academic Misconduct* at a moderate level tends to be high (Mean = 3.55). These findings are particularly critical, especially considering the research population is Accounting Students, who inherently must uphold ethical integrity because of the demands of their profession. Based on the *Self-Limitation Theory*, Accounting students should show greater self-restraint. However, the high average score indicates that the dominance of AI Ease has *overridden* these professional ethical bonds in the everyday academic context.

Presence *Academic Misconduct* high among Accounting students shows that there is a serious conflict between the values instilled in the study program and the reality of the use of technology (Maretha, 2025; Yollanda, 2024). The Accounting program emphasizes accuracy, transparency, and honesty; However, the ease of producing *Output* cheating quickly creates *gap* between ethical knowledge and ethical behavior. Graduates who are used to fraudulently using AI have the potential to bring this habit of low integrity to the workforce, which could ultimately damage the reputation of the Accounting profession as a whole, highlighting the risks *Ghostwriting* by AI on graduate quality (Lan et al., 2025).

5. Conclusion

This research empirically confirms the existence of an academic integrity crisis driven by

technological advances among Accounting students at Bengkulu City University. The main conclusions show that there is a strong positive and significant relationship ($\beta = 0.671$, $p < 0.001$) between the Ease of AI Chatbots and the Level of Academic Misconduct. These findings support the Technology Acceptance Model (TAM) framework, confirming that the Ease of Operation factor AI serves as a key catalyst that encourages students to choose academic shortcuts, as low *cognitive costs* are more attractive than ethical compliance. In other words, the easier the AI tool is to use, the higher the frequency and tendency of students to commit integrity violations.

Furthermore, descriptive statistical analysis and Hypothesis 2 (H2) testing showed that the Academic Misconduct Rate was at an alarming level (average score of 3.55). This high level of cheating is crucial considering that the research population is students of Accounting, a discipline that demands strict professional ethical integrity. This indicates that the ease of AI Chatbots has dominated and eroded the moral awareness and professional ethics that aspiring Accountants should have. Therefore, the integrity of Accounting graduates is faced with serious risks due to uncontrolled adoption of technology and lack of adequate prevention policies at the institutional level

Based on findings that confirm that the Ease of AI Chatbots significantly encourage the Level of Academic Misconduct, it is recommended that Bengkulu City University and the Accounting Study Program immediately take corrective action in the form of drafting explicit and firm AI policies to keep pace with the speed of technology adoption by students. In addition to regulatory enforcement, lecturers must redesign academic assignments so that they are not easily solved by AI, with an emphasis on critical analysis of local cases, ethical reasoning, and personal reflection, rather than just factual answers. For future researchers, it is recommended to expand the research model to include moderator or mediator variables such as *Perceived Perceived Risk or Moral Integrity* to gain a more comprehensive understanding of the psychological mechanisms behind students' ethical failures in the face of technological convenience.

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