

Factors influencing Academic Dishonesty among Accounting Students

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Abstract

Purpose: The objective of this study is to identify factors influencing academic dishonesty among accounting students.

Design/methodology/approach: Quantitative method was used via questionnaire survey. 600 questionnaires were distributed to accounting students of 3 universities in Malaysia consisting of one private university, one public university and one university owned by MARA. 391 questionnaires collected were deemed usable for data analysis.

Findings: The findings revealed that impression management, motivation and personal attributes influenced academic dishonesty, while peer behaviour and university regulations did not influence academic dishonesty. Academic dishonesty was also found to be significantly different across gender and CGPA.

Research limitations/implications: Sample collected was from three universities in Malaysia and may not represent all accounting undergraduates in Malaysia.

Practical implications: Whilst majority of the students did not admit to participating in academic dishonesty (M=2.75), respondents in the average level of cumulative grade point average (CGPA) scored the highest mean rank, followed by CGPA below 2.00 level. Universities need to focus on inculcating ethical behaviour by introducing and embedding ethics components in all subjects and at the same time create awareness of academic misconduct and its repercussion.

Originality/value: The findings provide new empirical evidence on factors influencing academic dishonesty among Bachelor in Accounting students in Malaysia.

Keywords: Academic dishonesty, accounting, students.

Introduction

Academic dishonesty, according to Mohamed Saat, Porter, & Woodbine. (2012), can be defined as all types of cheating such as plagiarism, unauthorized help on examinations and assignments. Academic dishonesty has increased substantially in secondary and higher education (Giluk & Postlethwaite, 2015). Similarly, research claims that students with academic dishonesty will lead to unethical behaviour at the workplace in future. The challenge to combat academic dishonesty is real for universities whose students are future individuals of a career that the public expects to exhibit high integrity and moral values (Saat et al., 2012). Academic dishonesty is one of the major problems that can increase the cases of corporate scandals including accountants (Che Ku Kassim, Mohd Nasir, & Ahmad, 2015).

The phenomenon of academic dishonesty is a common and unending battle for universities (Thomas, 2017). There is suggestion that students who cheat are more likely to engage in

dishonest behaviour (Nonis & Swift, 2001). Thus, students' academic integrity needs to be given serious attention, as they are the future business leaders, more so since integrity is a pillar of ethics and professionalism (Winardi, Mustikarini, & Anggraeni, 2017).

The significance of the research is that it provides empirical evidence of academic dishonesty in a Malaysian context. Secondly, the research enriches the current literature as it encompasses evidence from both public and private universities of a developing country.

The remainder of the research paper is organised as follows; first is review of the literature of both dependent and independent variables namely: academic dishonesty, impact of impression management, motivation, peer behaviour, personal attributes and university regulations. Next is the theoretical framework, method and finally the discussion and conclusion.

Literature Review & Hypotheses Development

Academic Dishonesty

According to Lambert, Hogan and Barton (2003), academic dishonesty refers to the "fraudulent movement or strive by using a creator or writers to use unauthorized or unacceptable means in any academic work". Academic dishonesty is any tricky or unjustifiable act proposed to deliver an outstanding result on exam, paper, homework task or other assessment of learning. The inescapability of cheating from middle school through graduate education has empowered numerous exchanges of the components that support academic dishonesty (Miller, Murdock, & Grotewiel, 2017). Cheating in school may be the intention to interact in unethical behaviour in the workplace and thus, can threaten the career success of employees and posed for violating the ethics of the organisation (Nonis & Swift, 2001).

Armstrong (1993) claims that the battle to overcome academic dishonesty can be achieved by enhancing students' moral reasoning through embedding ethics and professionalism in classes. Nonetheless, the method seems futile as moral reasoning did not stop academic dishonesty from persisting on campus. Due to this, this research is motivated to investigate determinants of academic dishonesty among students. Potential determinants investigated were impression management, motivation, peer's behaviour, personal attributes and university regulations.

The impact of impression management on academic dishonesty

Impression management is the process where individuals seek to influence the perception of others about their image (Rosenfeld, Giacalone, & Riordan, 1995). The major reason for an attempt to create an appropriate social impression was to influence other's perceptions and treatment of you. For example, by giving an impression that one is competent and ambitious can improve performance ratings and increase career opportunities (Wayne & Liden, 1995). Nonetheless, Becker and Ulstad (2007) discovered that female students engaged in impression management more than their male counterparts did. They also found that respondents engaging with impression management are more likely to rate academic dishonesty as unacceptable. However, Singh, Kumra and Vinnicombe (2002) found contradicting results. Therefore, this study hypothesise:

H₁: There is a relationship between impression management and academic dishonesty.

The impact of Motivation on academic dishonesty

The term "motivation" is defined as a psychological process that may influence an individual's mindset and intention of a persistent behavior (Rahman, Mat Daud & Hassan, 2017). In fact, there are two fundamental types motivation: intrinsic (internal factor) and extrinsic (external factor). Intrinsic motivation is doing an activity to gain self-satisfaction and pleasure and extrinsic motivation is doing an activity to get a desired result or reward (Orosz, Farkas & Roland-Levy, 2013). Thus, students should be motivated correctly to prevent them from committing academic dishonesty. Past literature claim that motivation can influence people

mindset (Thomas, 2017), where mindset plays an important role in the motivation among university's students. Further, Jordan (2001) asserts that participants with the higher extrinsic motivation and lower intrinsic motivation performs academic dishonesty. Therefore, this research hypothesise that:

H₂: There is a relationship between motivation and academic dishonesty.

The impact of Peer behaviour on academic dishonesty

As McCabe (1992) suggests, one major condition between a student's cheating behaviour and peer behaviour is the neutralisation strategy of convincing themselves of its prevalence and the belief that there will be no ramification of their (mis)conduct from the university. These actions supports Bandura's social learning theory (1986) which proposes that students learn and observe their peers behaviours and imitate these actions. There is strong relation between peer's behaviour and academic dishonesty as the peer culture have serious impact on the values developed by these students (Dalton, 1985). Therefore, this research hypothesise that:

H₃: There is a relationship between peer behaviour and academic dishonesty.

The impact of Personal attributes on academic dishonesty

Personal attributes is reflecting characteristic patterns of thoughts, emotions, and practices. IT is important to inculcate good personal attributes early at home and continued to be preserved and taught for the duration of college and practiced at the workplace (Mohd Ghazali & Ismail, 2013). Further, an emotionally positive person may make quality decisions (Christine & James, 2008) and students with higher expressiveness are less accepting of dishonest behaviours (Becker & Ulstad, 2007). Therefore, this research hypothesise that:

H₄: There is a relationship between personal attributes and academic dishonesty.

The impact of University's Regulations on academic dishonesty

Concerning the university's regulations, McCabe and Trevino (1993) found a relationship between student perceptions of university's regulations and academic dishonesty. McCabe, Trevino and Butterfield (2001) also stated that academic dishonesty could be dealt effectively at the institutional level. A number of studies have focused on the ways to restrain from cheating. Rumyantseva (2004) found that most of the students who broke university's regulations by committing academic in the exam did not feel guilty of their misconduct. In addition, McCabe and Trevino (1993) also investigated the relationship between university's regulations and academic dishonesty and concluded that it is important for students to understand the regulations as they will likely follow the policy and will not attempt to do academic dishonesty. Therefore, this research hypothesise that:

H₅: There is a relationship between university's regulations and academic dishonesty.

Theoretical Framework

This part will cover how theories underpins the variables as per the schematic diagram in Figure 1.

Self-Presentation Theory

Self-presentation Theory (SPT) is described as the manipulation of information about oneself, and is closely related to **impression management**. Impression can be controlled through means for example third party conveying of information while presentation can be used for goals such as information seeking. Self-presentation can also include self-belief or self-disbelief statements that is the person may additionally represent to others what they sincerely believes are true identities, or they will engage in duplicity by lying to others (Tedeschi, 2013).

The Self Determination Theory

The Self Determination Theory (SDT) is a powerful framework for analysing **motivation** in various areas, including education (Ryan & Deci, 2000). SDT focuses on differentiating varieties of motivation to make predictions about performance and psychological-health results. The research looks at student’s motivation to commit or not commit academic dishonesty – either the student was intrinsically or extrinsically motivated to gain rewards from performing a certain action. The rewards associated with the motivation are also intrinsic and extrinsic in nature. For example, an intrinsic motivation is self-fulfillment gained from his performance, whereas an extrinsic motivation is rewards from performing a certain action.

Social learning Theory

Bandura’s (1986) social learning theory (SLT) explains the learning process that one goes through from observation that combines “live, verbal and symbolic”. A person who observes an action live and was provided with verbal instruction and model to imitate, will be able to learn and envision themselves doing the action better. This means that a student may observe **peer behaviours** and imitate the actions accordingly. Nonetheless, Bandura also explains that observation may not be enough for a person to “learn”. With observation, a person has to also ensure he goes through four steps of attention, retention, reproduction and motivation.

Cultural Relativism Theory

Cultural relativism (CRT) is the perception that truly different societies have different practices, principles and values (Mizzoni, 2017). Words, for example, right, wrong and bad form infer their importance from attributes of a culture. This theory is related to **personal attributes** due to cultural phenomena. Students with bad attitude may have been exposed in negative surrounding. In terms of education, there will be higher possibility that students will perform academic dishonesty. Meanwhile, students that perform academic dishonesty may influence others in practicing similar action and directly linked to peer’s behaviour.

From the theories above, the relationships between the variables can be shown in the schematic diagram.

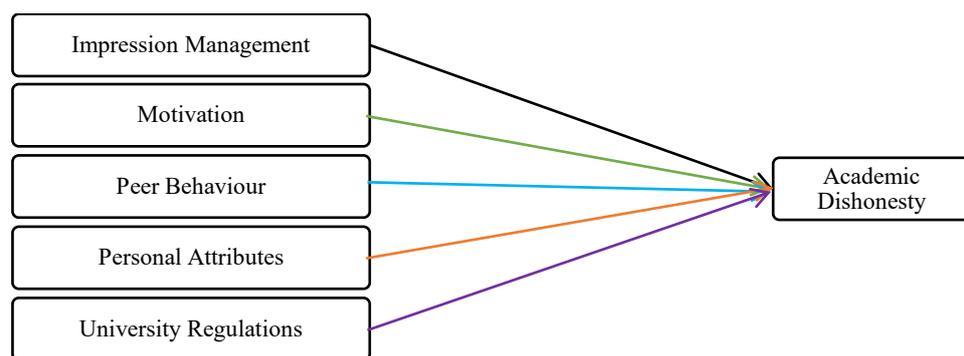


Figure 1: Schematic diagram

Method

This research is a descriptive study that describes the characteristics and statistics associated with the population being studied. It looks at the relationship between academic dishonesty (DV) with impression management, personal attributes, motivation, peer behaviour and university’s regulations (IV).

Population and Sampling

Purposive sampling method was used for this research, where sample is restricted to people who can give the desired information, either because they fit in with some criteria set by the researcher, or they are the only ones who have it (Sekaran & Bougie, 2016). The target population for the research is Bachelor of Accounting students in Malaysia. Sample was collected from three universities as the other universities were closed for semester holiday. Sample was collected using the minimum accepted number of students as a base (Krejcie & Morgan, 1970; Sekaran & Bougie, 2016).

Data Collection Procedures

The research used questionnaire survey method for data gathering. The questionnaire was adapted from pervious literature (Becker & Ulstad, 2007; Ellahi, Mushtaq & Khan, 2013; McCabe & Trevino, 1993; Bretag, et al., 2014) and represented by academic dishonesty as the dependent variable (DV) and impression management, personal attributes, motivation, peer behaviour and university’s regulations as the independent variables (IV).

The questionnaire is divided into sections. Section A covers socio-demographic part, Section B academic dishonesty and Sections C to G covers impression management, personal attributes, motivation, peer behaviour and university’s regulations. The questionnaire was tested for consistency prior to distribution. Cronbach’s Alpha for the variables were between 0.76 to 0.88 signifying reliability (0.8 and above is considered good, Field; 2009).

Variables Measurement

This research used primary data collected from questionnaire survey. Except for demographics, the measurements for variables are as per Table 1. For example, Section A covers socio-demographic consisting of gender, age, university of study, year of study, CGPA, race and religion. Sections B, C, E, F and G uses 5-point Likert scale based on the questionnaire given and the measurement of which: 1-Strongly disagree, 2-Disagree, 3-Neutral, 4-Agree and 5-Strongly Agree; while for section D, the measurement used were: 1-Not true, 2-Not likely, 3-Neutral, 4- Likely and 5-Very true.

Table 1: Summary of measurement of variable

Variables	Measurement
Impression management	4-point Likert Scale: 1= Not True 2= Not Likely 3= Likely 4= Very Likely
Academic Dishonesty	5-point Likert Scale: 1= Strongly disagree 2= Disagree 3= Neutral 4= Agree 5= Strongly agree
Motivation	
Peer Behaviour	
Personal Attributes	
University Regulation	

Findings and Discussion

Demographic Profile

The number of questionnaires collected was 406 and only 391 were found usable for analysis. Out of the 391 responses, approximately 58 percent were female accounting students. It was also found that 84 percent of the respondents were Muslims. Further, majority of the respondents were Muslims (84%) and 81% of the respondents were Malays. 61 % of the respondents' age ranged between 21 to 23 years old. Majority of the respondents' CGPA were within the range of 3.00-3.49 (representing 47%), while 37% were in the 3.50-4.00 range. Finally, third year students were the majority respondents at 34%, followed by 4th, 1st and 2nd Year at 26%, 22% and 18% respectively (refer Table 2).

Table 2: Demographic Analysis (N=391)

		Freq.	%		Freq.	%	
Gender	Male	166	42.5	Race	Malay	317	81.1
	Female	225	57.5		Chinese	27	6.9
Religion	Islam	327	83.6		Indian	41	10.5
	Buddhist	10	2.6		Others	6	1.5
	Hindu	34	8.7				
	Christian	19	4.9				
	Others	1	0.3				
Cumulative Grade Point Average (CGPA):				Year of Study:			
	Below Average (0-1.99)	1	0.3	1 st Year	87	22.3	
	Average (2.00-2.99)	65	16.6	2 nd Year	70	17.9	
	Good (3.00-3.49)	182	46.5	3 rd Year	132	33.8	
	Excellent (3.50-4.00)	143	36.6	4 th Year	102	26.1	

Normality Tests

The Shapiro-Wilk test shows that all variables: Academic Dishonesty, Impression management, Motivation, Peer Behaviour, Personal Attributes and University Regulations were not normally distributed ($p < 0.05$).

Academic Dishonesty

Table 3 depicts descriptive statistics for academic dishonesty, the dependent variable. For example, the respondents generally do not collude with others in cheating ($M=2.44$) nor copy from other students in a test ($M=2.22$). Further, the respondents claim that they would not cheat on a test in anyway ($M=2.3$) and do not use textbooks or notes on a test without the lecturer's permission ($M=2.41$). It was also noted that majority of the students study with other students in the same course ($M=3.75$). Overall, the mean score for academic dishonesty was 2.75. It seems that the respondents neither agree nor disagree their participation in academic dishonesty.

Table 3: Academic Dishonesty Scale

		N	Min	Max	Mean	SD
1	I do more than my share of work in a group project	391	1	5	3.42	0.861
2	I use unfair method to learn what was on a test before it is given	391	1	5	2.65	1.089
3	I copy material and turn it is as my own work	391	1	5	2.53	1.083
4	I use material from a published source in a paper without giving the author credit.	391	1	5	2.64	1.075
5	I help someone else cheat on a test	391	1	5	2.44	1.235
6	I study for exams with other students in the same course	391	1	5	3.75	0.955
7	I collaborate on solutions to an assignment when collaboration is specifically prohibited	391	1	5	2.93	1.066
8	I copy from another student during a test	391	1	5	2.22	1.131
9	I let other students copy from me during a test	391	1	5	2.49	1.200
10	I keep exam information private from students in later sections of the same course	391	1	5	3.04	1.096
11	I receive substantial help from others on an individual assignment without my instructor's permission	391	1	5	2.70	1.035
12	I would cheat on a test in any way	391	1	5	2.30	1.186
13	I memorise questions from quizzes that may appear on exams	391	1	5	3.07	1.011
14	I use a textbook or notes on a test without my lecturer's permission	391	1	5	2.41	1.261

Correlation analysis

Spearman's Rho correlation was used to test relationship between independent variables (impression management, personal attributes, motivation, peer behaviour and university's regulations) and dependent variables (academic dishonesty) (refer Table 4). Results show that there was statistically significant correlation between academic dishonesty and impression management, personal attributes and motivation ($p < 0.01$). However, peer behaviour and university regulation were found not to have significant relationship with academic dishonesty ($p > 0.01$).

Table 4: Correlation Coefficient

		Academic Dishonesty
Spearman's rho (N=391)	Impression management	.405**
	Motivation	.318**
	Peer Behaviour	.096
	Personal Attributes	.221**
	University Regulation	.048

Correlation is significant at the 0.01 level (2-tailed).**

Test of Significant Difference

1. Based on Gender

Prior literature has debated on dishonest behaviour based on gender. Results were mixed. For example, Quraishi and Aziz (2017) did not find any significant difference in academic dishonesty based on gender. Nonetheless, male students were more often found to be more

academically dishonest than women (McCabe & Trevino, 1997; McCabe, et al., 2001; Gibson, Khey & Schreck, 2008).

Test of significant difference was administered to investigate whether there is a significant difference of students' academic dishonesty based on gender. Results show that there is statistically significant difference in academic dishonesty between female and male students ($p < 0.05$).

Table 5: Test of significant difference of academic dishonesty based on Gender

Null Hypothesis	Test	Sig.	Decision
The distribution of Mean ADC is the same across categories of Gender.	Independent-Samples Mann-Whitney U Test	.000	Reject the null hypothesis.

Asymptotic significances are displayed. The significance level is 0.05.

ADC=Academic Dishonesty

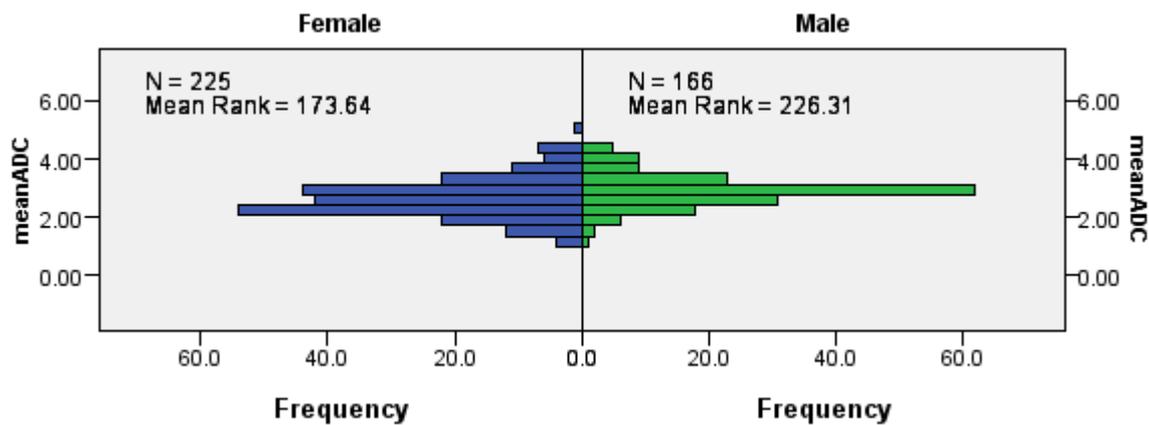


Figure 2: Mean Rank based on Gender

Further analysis of academic dishonesty based on gender's mean rank indicate that the male students rank higher than the female students ($U=13643.5, p=0.000$), supporting earlier studies by (McCabe & Trevino, 1997; McCabe et al, 2001; Gibson, Khey & Schreck, 2008). However, incorporating impression management, male respondents also acquire higher mean score than female respondents.

2. Based on cumulative grade point average (CGPA)

While CGPA is not a variable tested for correlation, it would be interesting to analyse significant difference in academic dishonesty across CGPA as prior research found significant negative association between academic dishonesty and GPA (Cuadrado, Salgado & Moscoso, 2019).

Result indicate that there is significant difference in academic dishonesty across CGPA [$H(3) = 9.254, p=0.026$], with a highest mean rank of 234.34 for the average CGPA category.

Table 6: Mean Rank based on CGPA

	CGPA	Mean Rank
Academic dishonesty	0-1.99 (Below average)	220.00
	2.00-2.99 (Average)	234.34
	3.00-3.49 (Good)	185.85
	3.50-4.00 (Excellent)	191.32

The result supports earlier claim from Pino and Smith (2003) that students with lower GPA are more likely to engage in academic dishonesty. Additional testing on mean score for specific questions relating to cheating in tests (refer Table 3) provide further evidence supporting this claim. There is suggestions from previous research that high achievers tendency to work hard motivated to garner good grades. The findings is in line with self-determination theory that proposes that high achieving student are self-sufficient and motivated to obtain high quality education and gain good academic performance.

Conclusion

This study provide empirical evidence that impression management, motivation and personal attributes influence academic dishonesty of Bachelor of Accounting students. Further analyses also supports previous literature that male students have higher tendency to commit academic dishonesty than their female counterpart does. Impression management might have played an active role in disguising the male students' tendencies. Impression management is portraying one's behaviours or actions in a certain way to influence others' so that they treat you positively. The result found that the male students scored higher than female students did in impression management, which suggests the students may present themselves as good students but in fact were disguising their dishonest actions.

Apart from that, mean rank for academic dishonesty of students with average and lower CGPA were higher than the high achievers (CGPA 3.0 and above), implying that these students have a higher tendency to commit academic dishonesty. The finding supports study by Pino and Smith (2003). It is unclear whether these unethical tendencies may affect the students later on at the workplace. Nonetheless, studies have shown that students who cheated in college may tend to do the same in the future.

Recommendations

Firstly, moral and ethics subjects may be one way to promote ethical judgement and help curb students from committing academic dishonesty. Ethics is a learned subject and can be taught to students to inculcate moral and ethical values. Universities have to be proactive in educating students the repercussion of academic dishonesty.

Universities have to be more firm in upholding the university regulations and punish those who commit academic dishonesty. Studies have found that one of the reasons academic dishonesty is widespread is because the instructor do not take action to punish those caught cheating. Further, Ligi (2014) found that although students know that academic dishonesty is prohibited, they were not aware of the consequences of the action. Thus, a proper regulations committee that handles student academic discipline and misconduct should be established to demonstrate university's commitment against academic transgression. The university should attempt to set clear guideline of what is permissible when attempting tests and assignments and the punishment for academic transgression.

Other than that, universities can also introduce honour code. Honour code is a pledge each student make when they enter a university and they are bounded by this pledge. Students assume the responsibility to turn in those students who break the honour code, such as academic cheating. Those who violates the honour code will face punishment according.

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