

Academic cheating behaviour of accounting students: A case study in Jakarta State University



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This study aims to reveal academic cheating behaviour amongst accounting students at a university in Jakarta. The sample numbered 120 second year students of accounting. The instrument has two dimensions, namely academic cheating during a test in class (Cronbach alpha reliability coefficient: 0.76) and academic cheating when doing tasks outside the classroom (Cronbach alpha reliability coefficient: 0.81). The results of this study indicate that academic cheating occurs both in test situations in classes and academic tasks outside the classroom. The university needs to create clear and firm academic regulations in anticipation of academic cheating. Academic regulations under consideration include procedures for examinations, forms of a test or assignment, the use of software to detect plagiarism, and strict sanctions applied to perpetrators of academic cheating.

Keywords: academic cheating behaviour, accounting students

Introduction

Mass media in Indonesia is rampant with bribery cases reported by the taxpayer to the tax auditors. One tax auditor who becomes a prime suspect is Gayus Tambunan, who allegedly received tens of billions of dollars from taxpayers to avoid paying tax in accordance with applicable regulations. A court in Jakarta is to hear the case, which raises grave concerns about the integrity of a tax auditor.

In Indonesia, there are numerous institutions providing accountancy education. The graduates from these educational institutions will work in government agencies and non governmental organisations. We expect financial auditors to be honest. Thus, they will not prepare financial statements that are detrimental to the State and to honest taxpayers. However, the case of Gayus raises concerns about accounting graduates in the country. This situation also raises questions about their academic honesty displayed when they were students at a university or accounting college. According to Becker et al (2006), dishonesty in the workplace is influenced by dishonesty while attending university. Students who tend to engage in academic dishonesty will be inclined to perform a variety of dishonesties in the workplace.

The occurrence of fraud cases in the workplace amongst financial auditors of the taxpayers is a matter of concern. Cases like this cost the country a source of financing as government income comes mostly from taxes. These conditions cause a range of negative impacts on the achievement of the rights of citizens.

Academic cheating is a behaviour that reflects a dishonesty made in order to obtain higher academic achievement. According to Cizek (2001, in Anderman & Murdock, 2006) academic cheating is any act that violates the rules in a test, actions that give an advantage to students who take a test in a way unfair to other students, or actions by students that can reduce the accuracy of test results.

Several factors influence the occurrence of academic cheating: demographics, individual and contextual. Contextual factors that encourage the emergence of academic cheating include a lack of supervision during exams, or lack of control by teachers or educational institutions over the incidence of cheating. Other factors include the form and level of test difficulty, the emphasis on achieving value and rank rather than on understanding, and group codes.

According to Teodorescu and Andrei (2009), contextual factors that affect academic cheating include honor codes, students' perceptions of their behaviour, student perceptions of faculty understanding of policies related to academic integrity, student perceptions about the effectiveness of policies, for example their perceptions about the chances of being caught for cheating, and students' perceptions about the punishment that is applied to the perpetrators of academic cheating.

Other studies have considered causes of academic cheating behaviours such as moral decline of society, the culture of educational institutions in which cheating is considered normal, a belief that cheating is necessary to obtain a high grade, and the availability of Internet facilities to facilitate academic cheating. When students feel that professors do not understand about the Internet then they are more likely to commit plagiarism from the Internet (Shraw et al., 2007; in Zito, 2009).

Academic cheating may cause negative impacts on individual perpetrators and also for educational institutions. For lecturers as educators, academic cheating leads to the process and results of educational assessments becoming less reliable. Students who commit academic cheating create a disadvantage for students who have maintained academic integrity, for example in the process of selection for job opportunities after completing education at the university (Bushweller, 1999, in Mason, 2006). Grade point averages (GPA) which are attained by the student perpetrators of academic cheating are invalid. For educational institutions, cheating can lead to decreased trust in the quality of its education compared with other educational institutions.

Many researchers have recommended ways to minimise the incidence of academic cheating. These include adopting an essay form exam or descriptive questions, instead of multiple choice questions, that is exams that give priority to the application of knowledge rather than memorising. Also, a multi-stage task may be used - the task result in the first stage will be used on the task at a later stage (Howell, 2006).

Kerklevit and Sigmund (1999, in Howell, 2006) found that improved procedures for examinations and using a number of versions of the test can prevent student cheating. In addition to giving a warning to students about the penalties for perpetrators of academic cheating, a clear warning about academic cheating as part of the exam regulations, and designing a seating position to students participating in the exam. Another important thing is the application of mastery-oriented learning (Anderman & Murdock, 2006). When students realise that the focus of learning achievement is upon ability, competition, and high scores, then the student is more likely to commit academic cheating in comparison with the conditions of learning that focuses on mastery of the material (mastery-oriented). Cheating will be less likely to occur if students are in a learning situation that demands high achievement whilst opportunities to achieve are well-supported (Wolfolk, 2004).

Methodology

The study involved 120 participants in their second year of an accounting program. Participants consisted of 54 men and 66 women, aged 18-25 years. The research was conducted in late 2010.

The instrument for uncovering academic cheating was adapted from Newstead, Frankly-Stokes and Armsted (1996). Researchers added several items derived from theoretical considerations and input from several parties about current forms of academic cheating amongst students. Participants' answers were frequency of academic cheating committed in the past year. The instrument consists of two dimensions: academic cheating in a test situation in class (9 items) and academic cheating in tasks situations outside the classroom (11 items). Cronbach's alpha reliability coefficient value for the first dimension was 0.76 and for the second dimension, 0.81.

Results and discussion

The responses of participants in this study are presented in the form of categorical data (never, 1-2 times, and > 2 times). Then calculated the percentages in each answer choice. Here is data of academic cheating in a test situation in the classroom:

Table 1: Participants' answers (in percentage, N=120) in academic cheating behaviour during a test in class

Academic cheating behaviour	In the last one year, how many times you have done it?		
	Never	1-2 times	> 2 times
Write the answer of other close-sitting student during examination.	30	44.1	25.9
Using materials not allowed in the exam room (e.g. cheat sheet).	20	50	30
Secretly obtain initial information about the exam questions from students in other classes.	13.3	50.9	35.8
Deliberate collusion between two or more students to communicate the answers during the exam.	17.5	31.7	50.8
Lying about health conditions or other terms to obtain special consideration from the lecturer	90.8	6.7	2.3
Copy other student's answer, who sit closely during examination and other student aware about it.	10	40	50
Browsing with mobile phones during exams to get answers.	51.7	28.3	20
Using a calculator or mobile phone to store the materials tested so it can be read during the exam.	48.3	32.5	19.2
Taking photos from the book source material/reference material using a camera phone so it can be read during a test .	66.7	23.4	9.9

Based on the results obtained, it can be seen that some participants committed academic cheating more than twice in a test situation in the classroom.

Table 2: Participants' answers (in percentage, N=120) in academic cheating on tasks outside class

Academic cheating behaviour	In the last one year, how many times have you done it?		
	Never	1-2 times	> 2 times
Copying material from sources / references without including the author's name.	41.7	17.5	40.8
Presenting false data when doing academic assignment.	65.8	27.5	6.7
Allowed his/her paper to be plagiarised.	41.7	30.8	27.5
Create a false reference in a bibliography	65	24.2	10.8
Write material for paper from books or others printed material without acknowledgment.	49.2	33.3	17.5
Change/manipulate research data.	63.3	31.7	5
Plagiarism, known to the author of the material.	60.8	25	14.2
Plagiarism, unbeknown to the author of the material.	72.5	20	7.5
Doing copy-paste material from Internet to do academic task.	16.7	41.6	41.7
Citing the opinions or theories of others from the Internet without citing its sources while working on assignment from the lecturer.	25.8	40.9	33.3
Compile course materials from Internet sources whilst mentioning only a single source.	29.2	41.7	29.1

Based on the results of these can be seen for the majority of participants that all types of academic cheating behaviour occurred while working on tasks outside the classroom.

These findings showed that academic cheating occurred among accounting students who participated in this survey. It is quite alarming because of the fear that they will continue later on to commit fraud in the workplace. Institutions and teaching staff should look at this

condition. Academic cheating could have occurred in the absence of a clear punishment for perpetrators of student academic cheating, or indifference from the institution and faculty about the phenomenon of academic cheating. Academic cheating could become a habit that is ingrained in the student's behaviour.

On the other hand, academic cheating could occur when the development of information technology is misused. Students who probably are 'more capable' than the lecturer in terms of using information technology could provide an opportunity to do academic cheating. Misuse of information technology can occur in situations of test in class or while doing tasks outside the classroom.

In test situations in the classroom, there are research results that show the abuse of information technology to conduct academic cheating among students (Rangkuti & Wahyuni, 2010). Some students use illegal ways to obtain answers, using a calculator and cell phone. Both tools are used to store course materials are tested so that it can be read during the exam. There are even students who use 'browsing' to obtain answers during exams. This condition requires the attention of the examination organisers by isolating students from materials that can be used as a cheat in the exam. Then the test results obtained will more reliably show the actual ability of a student.

In academic tasks situations outside the classroom, the academic cheating perpetrators abuse a variety of information available on the Internet. When students feel that professors do not understand about the Internet then they will tend to commit cheating in the form of plagiarism from the Internet (Shraw et.al., 2007; in Zito, 2009). Increased Internet use among college students may lead to a behaviour of 'copy-paste' information without processing it first.

Conclusion

Most participants in this study conducted various types of academic cheating. These conditions tend to decrease their honesty in the workplace as a financial auditor. Institutions and teaching staff need to take this problem seriously. Matter that have to be re-evaluated include academic applicable regulations related to academic cheating and learning orientations (performance or mastery oriented) that are developed. Many strategies may be used to minimise academic cheating. These strategies need to be applied not only in terms of students, but also in terms of administrative staff and faculty on campus. Thus, a comprehensive prevention strategy and carrying out by all of the academic community are necessary for effectiveness and success.

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