

**ACCOUNTING STUDENTS' PERCEPTION AND  
ATTITUDES TOWARDS CHEATING IN POLITEKNIK  
SULTAN ABDUL HALIM MU'ADZAM SHAH, JITRA,  
KEDAH**

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CHEATING IN POLITEKNIK SULTAN ABDUL HALIM MU'ADZAM  
SHAH, JITRA, KEDAH**

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## ABSTRAK

Penipuan atau kecurangan akademik merupakan satu masalah dalam persekitaran akademik di institusi pengajian tinggi. Kertas kerja ini melaporkan hasil kajian terhadap pelajar perakaunan mengenai kecenderungan mereka untuk melibatkan diri dalam tingkah laku menipu atau melakukan kecurangan akademik. Matlamat kajian ini adalah untuk membina pemahaman yang lebih baik tentang apa yang pelajar anggap sebagai menipu dan menggunakan informasi ini untuk membantu institusi meningkatkan tahap integriti akademik di kalangan pelajar. Seramai 100 orang pelajar perakaunan di Politeknik Sultan Abdul Halim Mu'adzam Shah (POLIMAS), Jitra, Kedah telah mengambil bahagian dalam kajian ini dengan menjawab soal selidik yang diedarkan. Keputusan kaji selidik itu jelas menunjukkan bahawa pelajar-pelajar telah mengenalpasti perbezaan antara tingkah laku yang tidak beretika dan menipu. Di samping itu, penjelasan kepada mengapa pelajar menipu ialah kewujudan situasi di mana pelajar mungkin menganggap ia boleh diterima untuk menipu atau situasi di mana pelajar mungkin merasionalkan tingkah laku mereka dan berkelakuan berbeza daripada jawapan yang mereka berikan. Walau bagaimanapun, kesan-kesan yang mungkin diterima akibat daripada menipu seperti perasaan malu, hilang rasa hormat oleh orang lain, dan hukuman yang akan dikenakan adalah merupakan kaedah yang menjadi penghalang kepada keputusan untuk menipu.

*Kata kunci : integriti akademik, menipu, plagiarisma, etika*

## ABSTRACT

Cheating has always been a problem in academic setting at institution of higher learning. This paper reports the results of the study of accounting students who self-reported on their propensity to engage in cheating behaviors. The study aims to develop a better understanding of what students perceive as cheating and to use this knowledge to help the institution increase the level of academic integrity among students. A total of 100 accounting students at Polytechnic Sultan Abdul Halim Mu'adzam Shah (POLIMAS), Jitra, Kedah participated in this study by responding to a self-report questionnaire. The results of the survey clearly reveal that students definitely make a distinction between unethical behavior and cheating. Besides that, the explanation of why students cheat is the existence of situations in which students might consider it as acceptable to cheat or situations in which students might rationalize their behavior and behave differently than their indicated responses. However, the potential consequences of shame, loss of respect by others, and punishment are more likely to have a deterrent effects on the decision to cheat.

*Keywords: academic integrity, cheating, plagiarism, ethics*

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# CHAPTER 1

## INTRODUCTION

### 1.1 Background Of The Study

Accounting students are the next generation of accounting professionals. The values they hold now are likely to be carried over into professional life unless modified by real-world exposure to the professional culture. This study examines aspect of accounting student values and their self-expressed propensity to engage in cheating. Cheating is a serious problem that has negative educational, social and psychological effects. Educationally, cheating is contrary to the spirit of higher education, especially in developing and promoting moral values and attitudes. Moreover, it violates institutional regulations, and it is an indicator of an institution inability to provide an educational process that offers equal opportunities for all students to learn.

In addition, cheating negatively affects the accuracy of the evaluation process by adding more sources of errors which decreases exams validity and reliability (Cizek, 1999). Socially, cheating is unacceptable behavior to get something with no right. Cheating not only affects students who cheated but also other students as it forces them to live in an unfair system. Perhaps most importantly, cheating behavior may carry over after graduation (Lupton & Chapman, 2002; Moffatt, 1990). Psychologically, cheating may cause instability in a student's values, potentially resulting in serious psychological problems such as feelings of being guilty and with shame (Fileh, 1988; Livosky & Tauber, 1994). This, in turn, would have negative effects on a student's self-respect, self esteem, level of motivation, and learning ability.

According to a *Webster's New World Dictionary* defines cheating as "being dishonest or deceitful." In the college setting, this equates to intentionally trying to deceive the instructor with regards to work completed by the student. In many cases, faculty avoid the issue of explicitly defining "cheating" to their students, often because of the pervasive attitude that "cheating" is universally understood and that every college student knows what "cheating" is. However, it has been shown that students and faculty differ widely on their beliefs and perceptions of cheating, so the definition of cheating deserves additional consideration.

Department of Polytechnic Education is one of the three departments under Ministry of Higher Education in Malaysia. The department's role is to ensure that the workforce needs of the country at semi-professional and middle executive levels are met according to the industry's needs. The main objectives of polytechnics are to:

- (a) Provide broad-based education and training to upper secondary school leavers to become skilled personnel in the various engineering fields, commercial and service.
- (b) Provide relevant technological and entrepreneurial education and training to upgrade basic skills.
- (c) Promote collaboration with the private or public sector.

To further reinforce the role of Polytechnics in education and training, on 20th November 2009 the Cabinet deliberated and approved the Higher Education Memorandum No. 871/2670/2009 with respect to Polytechnic. The Polytechnic Transformation Plan (2010-2015) provides the roadmap to develop and strengthen the polytechnic system. It aims to give recognition to the polytechnic education sector

and make polytechnics the preferred institution in the field of technical and vocational education and training (TVET). Emphasis will be given to manpower development and inculcation of excellent work ethics to produce a more knowledgeable, highly skilled and marketable workforce with entrepreneurial capabilities.

The plan also aims to change the public's perception of polytechnics by making the polytechnics high quality institutions of international standards and the preferred choice of students as well as provide a viable alternative pathway to traditional university education. Premier polytechnics are established to play the lead role in the transformation agenda. This is done by offering programmes in niche areas that could form the basis for advancing polytechnics to a higher level as well as being referral experts for the industry as Centres of Excellence (COE).

As part of its initiative to improve the quality and image of polytechnics, certificate-level courses would no longer be offered from the July 2010 intake. Polytechnics will now focus on diploma and advanced diploma programmes. Under the plan, there will be a 30% increase in the number of places offered for diploma programmes. The Polytechnic Transformation Plan has set to make polytechnics as the preferred choice for students in the field of TVET and would increase its student enrolment to 119,000 by 2015.

There was an increase in the number of polytechnic builds and these institutions were able to offer more programmes of study to cater to the demands of more semi-professionals in the engineering, commerce and service sectors. Currently, there are 32 polytechnics throughout Malaysia and one of the polytechnics is Polytechnic

Sultan Abdul Halim Mu'adzam Shah (POLIMAS), Jitra, Kedah. POLIMAS expanded to become an established education and technical training institution. The enrolment of its students increased to almost 6000 with a strength of about 600 staff. All study programmes are conducted full-time at Diploma levels. Courses offered range from engineering, commerce, information technology and communication. The duration for all diploma courses is 3 years (6 semesters). Courses commence in June and December each year and the fee is about RM200 per semester.

All students is subject to Educational Institutions (Discipline) Act 1976 (Act 174) and other regulations issued by the POLIMAS from time to time. General Rules and Regulation Handbook for Polytechnic Student, Ministry of Higher Education detailing internal regulations adopted by POLIMAS and distributed to all new students. Besides that, they also subject to University & University College Act 1971 (AUKU). Students who violate the regulations will be penalized in accordance with Schedule V, Rule 48, of the Educational Institutions (Discipline) Act 1976 (Act 174).

Like other institutions, POLIMAS also looked serious the issue of cheating or academic dishonesty. In view of this issue, it is imperative to conduct a study in order to understand the above issue in depth and to develop a better understanding of what students perceive as cheating and to use this knowledge to help the institution generally and POLIMAS specifically to increase the level of academic integrity.

In addition, this study is highly essential to elicit the vital information which can be used to identify effective strategies to prevent cheating opportunities and to implement and enforce effective means of dealing with specific examples of cheating.

## **1.2 Problem Statement**

It is well known that many students are cheating. Studies estimating academic cheating have indicated that 70 to 90% of students have reported cheating at least once (McCabe, Treviño, & Butterfield, 2001; Sierles, Hendrickx, & Circle, 1980). In fact, many students admit to having cheated repeatedly (Jordan, 2001). It appears that academic cheating has become increasingly prevalent at all levels of education, from elementary school through graduate school (McCabe, Treviño, & Butterfield, 2006).

The definition of cheating provided by Pavela, 1978 is that “cheating” is merely one form of academic dishonesty. However, the terms cheating and academic dishonesty are often used synonymously by faculty and institutions and likely would not be differentiated by students. Hence, there is a need for institutions to clearly define “cheating” and “academic dishonesty” for the students or risk students defining cheating for themselves.

Hence, this study attempts to address a better understanding of what students perceive as cheating and to use this knowledge to help institution increase the level of academic integrity among students.

### **1.3 Research Objectives**

The research objectives of this study are as follows:

1. To develop a better understanding of what accounting students at Politeknik Sultan Abdul Halim Mu'adzam Shah perceive as cheating.
2. To investigate the factors that contributes to the cheating or academic dishonesty among students.
3. To investigate the methods that may be used to stop or reduce student cheating.

### **1.4 Significance of Study**

In view of the issues that have been highlighted in the previous section, this study is thus expected to provide significant information necessary for the polytechnic to increase the level of academic integrity among students. Much of the published literature about academic dishonesty has reported studies of large student populations with homogeneous backgrounds. However, the samples are not representative of *accounting* students so there is little information about what factors might result in the increased cheating among accountants reported earlier. To address this issue, the study reported here is based upon data collected from a direct-question survey that was administered to diploma accounting students at Polytechnic Sultan Abdul Halim Mu'adzam Shah (POLIMAS), Jitra, Kedah. The survey is designed to identify perceptions and attitudes of diploma accounting students about cheating. The survey was developed after an extensive review of literature on the subject and is modeled on the work of previous researchers, thus providing a limited measure of validity.

## **CHAPTER 2**

### **LITERATURE REVIEW**

The strength of the future world economy depends on knowledge and technological development. The former prime minister of Malaysia, Tun Dr. Mahathir Mohamed said that Malaysia should not be left behind in gaining valuable knowledge and skills and should be prepared to face the global economy (Berita Harian; March 13, 2000). To be in line with the fast economic growth of the country, more accountants are needed to provide support for the growing business environment (IFAC, 2008). Malaysia needs about 65,000 accountants by the year 2020 (Takiah, M.I, Syed Mohd Ghazali Wafa, S.A.W & S. Khundari, 2002). However, we are not only wanted to produce a competent accountant but more importantly, an honest accountant with a good attitude besides his knowledgeable. The values they hold during professional culture in future are the carrying values from today unless modified by real-world exposure to the professional culture.

There are serious implications for these students' future employers because there is evidence that cheating in school and cheating in the workplace are related. In a study of employed MBA students, Sims (1993) found a high degree of correlation between cheating in school and unethical behaviors at work. This high correlation led him to conclude that situational factors had less to do with unethical behaviors on the job than did general attitudes about dishonesty. In 2001, Nonis and Swift (2001) obtained similar results when they studied the self-reported behaviors of 1,051 business students and found that the frequency of cheating in college was highly correlated



with cheating at work. Finally, Lawson (2004) reported that business school students who cheat are more likely to be accepting of unethical workplace behavior.

Ethical behaviors stretch across a wide divide of possible breaches. Cheating, of course, is one such ethical breach. Cheating among college students is a warning about the future frequency of unethical behavior in all aspects of business. Student attitudes about cheating were identified as an important correlate of cheating behavior in a recent meta-analysis (Whitley, 1998).

Different studies have reported values from as low as 9% to as high as 95% of the student population admitting that they have cheated at least once during their academic careers (Maramark & Barth Maline, 1993). Serious cheaters across all professional schools were more likely to be younger and have a lower grade point average (Klein et al., 2007). A comprehensive study of factors such as age, gender, academic achievement, and discipline on the frequency of 21 different self-reported cheating behaviors noted that cheating was reported by more younger students than older students, by more men than women, by more lower-achieving students than high-achieving students, and by more science and technology students than those in other disciplines (Newstead, Franklyn-Stokes, & Armstead, 1996). These conclusions, however, are based on self-reports of behaviors, which is a possible source of error.

Many researches have been conducted to study and analyze the growing concern of cheating at the undergraduate level. Over the years, cheating has been considered to be pervasive, irrespective of the fact that academic integrity is one of the most important values of higher education (Pulvers&Diekhoff, 1999). Cheating takes many

forms from simply copying another student's paper to stealing an exam paper to forging an official university transcript (Pincus&Schmelkin, 2003). Students cheat more on multiple-choice exams than open-ended ones, and more on quizzes than midterms and finals (Dodeen, 2012).

Cheating has become a disturbing phenomenon for many undergraduate universities around the world. Research studies by Schab in 1969 and 1989 have shown that cheating behaviors have doubled from 1969, when 34 percent of students at the University of Georgia admitted to cheating, to 1989, when 68 percent of students at the same university admitted to cheating. Although academic dishonesty-cheating is on the rise, there is a hope that with proper instructions and role modeling, students can learn the difference between right and wrong (Jones, 2011).

Research shows that a person who cheats in one environment is likely to cheat in another. Sierles, Hendricks and Circle (1980) showed that cheating in college, cheating in medical school and cheating in internships are linked. Baldwin and Daugherty (1996) found that students who cheated in either high school or college were more likely to cheat in medical school. Fass (1990) found that dishonest students were more likely to cheat in areas including athletics, income tax payments and politics.

There is evidence to support that cheating has become more frequent over time. The cheating behaviors that most increased were copying test answers from another student (26% to 52%) and collaborating on assignments requiring individual work

(11% to 49%) (McCabe and Trevino, 1996). Swift and Nonis (1998) found that cheating on exams and quizzes was positively correlated with cheating on projects.

Smith, Ervin and Davy (2003) found that students are more likely to cheat when alienated and when they engage in neutralization. Students who have lower academic performance and who feel alienated are more likely to engage in neutralization, again raising the likelihood of future cheating. In different, Batool et al., (2011) found that students with high CGPA also are potential cheating candidates.

Instructors can reduce the amount of cheating through in-class deterrents; the deterrents do not reduce neutralization but do make cheating more difficult and potentially more costly to the student. Deterrents include assigning seats to students, walking up and down the aisles during an exam, making sure there is an empty seat between each student, and announcing the penalties for cheating.

Students may define dishonesty in ways that professors do not expect. Ameen, Guffey and McMillan (1996) surveyed accounting students' perceptions. Nearly 20 percent of students said that asking questions of someone who has already taken an exam is not cheating. Around 30 percent of students said that failing to report grading errors and visiting a professor after an exam with the sole intention of influencing one's grade were not cheating. A student's propensity to cheat was influenced by a student's tolerance of cheating, whether a student had a cynical outlook, whether a student had a low GPA, whether a student had witnessed others cheat and whether a student expected punishment for cheating.

Studies have concluded that institutions with honor or integrity codes experience less cheating among students than those who do not have a formal code of honor. According to McCabe and Pavela (2000), "... schools with traditional academic honor codes have lower rates of academic dishonesty than schools without such codes." The Center for Academic Integrity survey showed that "only 23 percent of students at colleges with traditional honor codes reported one or more incidents of serious test or exam cheating in the past year, contrasted with 45 percent of students at colleges with no honor code." (McCabe and Pavela, 2005).

Students' attitudes toward cheating appear to be strongly affected by the people around them. In fact, one study concluded that the perceptions of how a person thinks others view cheating might be the most powerful influence on a person's own perception of cheaters (McCabe, Treviño, & Butterfield, 2006). Although past research has identified several important dispositional, interpersonal, and social influences on peer perception of cheaters, no prior study has systematically varied the outcome of cheating (i.e., changes in performance) and examined how variations in performance affect attitudes and behavior toward others who cheat.

The reasons why students cheat vary, including the personality of the students, desire or pressure for grades, immaturity, poor college policy, and the lack of role models (Dowd, 1992). Participants indicated that the low-achieving student was most likely to have cheated and to not have studied for the most recent exam (Feinberg, 2009). The classroom environment also makes a difference in the amount of cheating that occurs (Pulvers & Diekhoff, 1999). Students who admitted to cheating in one of the participating classes in Pulvers' study also felt the class was less personalized, less

satisfying, and less task-oriented than students who did not admit to cheating. The environment also correlated with an increase in neutral perceptions of dishonest behaviors.

A number of studies have explored students' behaviors toward peers who cheat. Past research has found that students' attitudes and behaviors toward cheaters are not always congruous. For example, Jendrek (1992) found that although more than 50% of college students were either angered or disgusted by cheating, only about 1% would act on this knowledge, such as by informing an instructor about the cheating.

Although several studies have shown that students have negative attitudes toward cheating, Davis et al. (1992) found that a very small proportion of college students endorsed a strict punishment (i.e., a failing grade) for a student caught cheating. While Carpenter et al. (2006) found that engineering students in his study were willing to engage in behaviors that they defined as wrong and that they perceived to carry risks of punishment. Numerous sources indicate that cheating on college campuses is an issue of some significance.

This article addressed issues surrounding ethics by surveying accounting students' diploma programme at Polytechnic Sultan Abdul Halim Mu'adzam Shah (POLIMAS), Jitra, Kedah. The purpose of this study is to develop a better understanding of what students perceive as cheating and investigate the reason why students cheat and finally to investigate the method used to reduce or stop cheating. We recognize that understanding how students cheat and why they cheat can help guide the development and implementation of new policies on academic integrity or

the modification of existing policies. This information can also help the institution generally and POLIMAS specifically to develop academic practices that decrease the opportunity or stimulus for academic dishonesty. But before taking any practical action to prevent cheating, students should first understand an important base line. In addition, students should know the institutional rules and policy regarding academic dishonesty and the consequences of cheating (Dodeen, 2012).

## **CHAPTER 3**

### **RESEARCH METHODOLOGY**

#### **3.1 Introduction**

The research methodology involved the administration of questionnaire on a sample of accounting students at Polytechnic Sultan Abdul Halim Mu'adzam Shah. This section outlines the research instrument, unit of analysis, data collection method and methods of data analysis.

#### **3.2 Research Instrument**

The primary instrument of the study was a structured questionnaire constructed in English and Malay that contains 31 questions subdivided into four parts. This survey is use to obtain the necessary data to answer the research questions and eventually to achieve research objectives. The questionnaire consists of four parts which are:

Part A : Demographic Characteristics

Part B : What is student cheating

Part C : Why do students cheat

Part D : What methods can be used to reduce or stop cheating

Though students' behavior in a given situation is likely influenced by a complex interaction of a variety of factors, this research follows the lead of others in studying three types of factors—psychological, demographic, and situational. As such, the survey included questions in all three categories to analyze the role of each for accounting students.

Part A addresses student demographics. Part B addresses students' definition or perception of cheating in several contexts while Part C and D investigate psychological and situational factors that might affect students' decision about cheating.

A Likert Scale was used for part B, C and D. Part B has ten statements regarding the perceptions of cheating among students. The level of agreement of respondents were measured on a scale of 1 to 3 (the lowest value of 1 indicates 'cheating' and the largest value of 3 indicates 'neither'). Part C has ten statements regarding the reasons of why students cheat and it is measured on a scale 1 to 5 (the lowest value of 1 indicates 'strongly disagree' and the largest value indicates 'strongly agree'). Part D has 5 statements regarding the methods used to reduce cheating which measured on a scale 1 to 3 (the lowest value indicates 'disagree' and the largest value indicates 'agree'). The sample of questionnaire can be found in Appendix I.

### **3.3 Unit of Analysis**

The unit of analysis for this study was the students in the second and final year Diploma in Accounting who were in semester 3, 4, 5 and 6 at Polytechnic Sultan Abdul Halim Mu'adzam Shah, Jitra, Kedah. The sample comprises of a hundred (100) students. These students were chosen because they were last longer in the polytechnic system and more matured compared to first year students.



### **3.4 Data Collection Method**

The questionnaires were distributed to all the hundred accounting students after they finished a common test. The questionnaires were collected immediately after they completed the answer. The respond rate was 100%.

### **3.5 Method of Data Analysis**

Descriptive Analysis was used to analyze the data collected. It used to present data in a simple and meaningful form. The results were report in five parts which are; Part A: Demographic Characteristics, Part B : What is student cheating, Part C : Why do students cheat and Part D : What methods can be used to reduce or stop cheating. Descriptive results include charts, frequency tables and summary statistics (mean, median and standard deviation).

## **CHAPTER 4**

### **RESULT AND DISCUSSION**

#### **4.1 Introduction**

This chapter presents an overview of the student responses on the survey as well as insight into the three research objectives for this study: what is student cheating; the reason why do students cheat; and the methods can be used to reduce or stop cheating? It presents the results and findings from the data analysis of hundred completed questionnaires collected from survey conducted. Student responses are documented in tables, and each table reports valid percentages of replies by category. Each table represents one complete section of the survey with each question/statement in the order as presented on the survey. Section 4.2 discusses some results from statistical analysis by using descriptive analysis.

#### **4.2 Descriptive Analysis**

One of the main objectives of this study is to develop a better understanding of what accounting students perceive as cheating. This study also seeks to investigate the factors that contribute to the cheating or academic dishonesty among students and also the method used to reduce or stop cheating. The results of this study are reported in four parts namely

Part A: Demographic Characteristics

Part B: Students perception on cheating

Part C: Reason why do students cheat

Part D: Methods can be used to reduce or stop cheating.

#### 4.2.1 Demographics characteristics

The survey was completed by a hundred accounting students at Polytechnic Sultan Abdul Halim Mu'adzam Shah, Jitra, Kedah with diploma programs. The result shown in Table 4.1 present the most respondents 86% were female and almost 14% were male. Table 4.1 also shows that the majority of respondent 65% were with a range of 21 to 23 years of age, 34% of the samples were in range 18 to 20 years of age while only 1% of the sample was over 23 years of age. The study targeted senior accounting students, hence, about 67% of respondents were in their final year and the rest 33% were in their second year and first year.

TABLE 4.1  
DEMOGRAPHIC INFORMATION

	Frequency	Percent	Valid Percent	Cumulative Percent
Gender	Female	86	86.0	86.0
	Male	14	14.0	100.0
	Total	100	100.0	100.0
Age	18-20	34	34.0	34.0
	21-23	65	65.0	99.0
	24-26	1	1.0	100.0
	Total	100	100.0	100.0
Year at polytechnic	1 <sup>st</sup> year	1	1.0	1.0
	2 <sup>nd</sup> year	32	32.0	33.0
	3 <sup>rd</sup> year	67	67.0	100.0
	Total	100	100.0	100.0

#### 4.2.2 Students Perception on Cheating

One goal of this study was to determine what this sample of students defined as cheating. To this end, students were given ten behavioral acts and asked whether they considered each to be “Cheating”, “Unethical but not cheating”, or “Neither.” This provided the students’ perception on cheating. The results are presented in Table 4.2.

TABLE 4.2  
STUDENTS PERCEPTION ON CHEATING

	Percentage (%)			Mean (rank)	Std. Deviation
	1	2	3		
6- Studying with other for test	9	35	56	2.47	.658
8- Copying previous semester assignment	18	43	39	2.21	.729
4- Delaying taking test	32	31	37	2.05	.833
9- Witnessing of cheating but not report	33	44	23	1.90	.745
5- Claiming have handed assignment but did not	49	14	37	1.88	.924
3- Asking an exam question from other student	32	49	19	1.87	.706
7- Copying homework another student	31	53	16	1.85	.672
2- Permit other student to look your answer	36	48	16	1.80	.696
10- Changing answer	54	14	32	1.78	.905
1- Copying a test	44	42	14	1.70	.704

*1=cheating, 2=unethical but not cheating, 3=neither*

Table 4.2 does present several interesting findings. For example, when considering student responses to questions regarding examinations, 44% (mean=1.70) of students responded that “copying from another student during a test or quiz” (item 1) was cheating; yet only 36% (mean=1.80) responded that “permitting someone else to look at your answer during a quiz or exam” (item2) was cheating. Students made a definite distinction between performing the act of copying and permitting others to copy.

There are also interesting results with respect to copying. As previously mentioned, 44% (mean=1.70) of students responded that “copying from another student during a test or quiz” (item 1) is cheating. This number drops to 31% (mean=1.85) for “copying another student’s homework” (item 7) and 18% (mean=2.21) for “copying homework assignment from previous semester” (item 8). There is a corresponding increase in students who thought these acts were unethical, but not cheating. As such, this finding is also consistent with engineering student in (Carpenter et.El., 2006).

Exams, test, quiz, homework and assignment are all methods of assessing student performance in a class and typically all are factors in the final grade, yet students are clearly distinguishing between them based on their reported behavior. One explanation could be the following: for assessment measures that contribute less to final course grades, students less frequently categorize copying as cheating. They classify it as unethical but not cheating.

#### 4.2.3 *Reasons why do students cheat*

Each individual student will decide whether or not to cheat in a given situation based on a variety of factors including a growing social acceptability, grade competition, and peer pressure. These factors has been describe into ten statements which were included in a list of statements about cheating and students responded using a five-point Likert scale from “Strongly disagree” to “Strongly agree” with the results presented in Table 4.3.

TABLE 4.3

## REASONS WHY STUDENTS CHEAT

	Percentage (%)					Mean (rank)	Std. Deviation
	1	2	3	4	5		
15- Other cheat more frequent than I do.	11	16	39	19	15	3.11	1.180
20- I would cheat if no time to study.	17	26	36	14	7	2.68	1.127
16- I would cheat if everyone else cheating.	20	23	34	16	7	2.67	1.173
11- Helping other cheat not bad as cheating myself.	22	30	29	17	2	2.47	1.077
19- I would cheat if the exam not going well.	25	29	29	13	4	2.42	1.121
13- Cheat to avoid poor grade.	28	34	23	10	5	2.30	1.133
18- Cheat to avoid family down if failed.	31	30	27	5	7	2.27	1.162
14- Cheat to get good grades.	31	30	24	12	3	2.26	1.116
12- Cheat is necessary in life.	39	21	27	10	3	2.17	1.146
17- Cheat if can help retain financial assistant.	38	32	24	4	2	2.00	.985

*1=strongly disagree, 2=disagree, 3=neutral, 4=agree, 5=strongly agree*

The student responses to statements regarding these factors are surprising and differ from the authors' expectations. For example, research has indicated that frequency of cheating is rising and that academic dishonesty is becoming a social norm or "necessary part of life" (Whitley et. El., 1999). Yet, a majority of students disagreed with the statement "cheating is a necessary part of life" (mean=2.17) (item 12).

Besides that, accounting is commonly considered a highly competitive environment in which students might feel more compelled to cheat to compete with other students. However only 15% (mean=2.26) of students agreed or strongly agreed with the statement "i have to cheat just to get grades good enough to compete with the other students" (item 14), and 61% disagreed or strongly disagreed.

Another interesting result in Table 4.3 is that 34% (mean=3.11) agreed or strongly agreed with the statement “other students cheat more frequently than I do” (item 15), with only 27% in disagreement. Essentially, students are convinced everyone cheats as much if not more than they do. When developing the survey, the authors believed that if students perceived that others cheat more than they do, the students would be more likely to cheat themselves.

However, data from this study does not clearly confirm this belief. For example, nearly 43% (mean=2.67) of respondents disagreed or strongly disagreed with “I would cheat in a class if it seemed everyone else was cheating” (item 16). Regarding to this factor, it can suggest that peer pressure has a limited effects on the reason why student cheat. Therefore, identifying the role of students’ perceptions of their peers’ behavior in cheating requires further consideration.

#### *4.2.4 What methods can be used to reduce or stop cheating*

Students were asked to indicate whether they “Agreed”, “Disagreed”, or were “Not sure” with five statements about the certainty of experiencing potential consequences to cheating in each scenario and to indicate whether that possible consequence would serve as a deterrent to cheating. The potential consequences or deterrents can be broadly classified as shame, loss of respect by others, and punishment. Student responses to each deterrent are listed in Table 4.4.

TABLE 4.4  
METHOD USED TO STOP CHEATING

	Percentage (%)			Mean (rank)	Std. Deviation
	1	2	3		
21- Feel ashamed to copy	2	40	58	2.56	.538
22- Feeling shame would prevent to cheat	3	44	53	2.50	.560
25- Chance of getting caught prevent to cheat	9	40	51	2.42	.654
23- Potential loss of respect prevent to cheat	6	54	40	2.34	.590
24- Good chance to get caught	19	52	29	2.10	.689

*1=Disagree, 2=Not sure, 3=Agree*

Results show for this sample that the potential consequences of shame, loss of respect by others, and punishment are more likely to have a deterrent effect on the decision to cheat. The five situations are listed in Table 4.4 have shown a mean more than 2, which means that they agreed with these all statements and the potential consequences. Punishment and formal sanctions (chance of getting caught) are the most straightforward consequences to influence. Students response indicate that feeling ashamed (mean=2.56) play a slightly larger role than punishment (chances getting caught and loss of respect).



## CHAPTER 5

### SUMMARY, CONCLUSION AND RECOMMENDATION

#### 5.1 Summary

Cheating is an importance issue in undergraduate accounting education because the implications of academic dishonesty are numerous. It affects the integrity of the learning process, an individual's long-term behavior, and the ability of academic institutions to achieve their stated objectives. Students who cheat are likely to develop attitudes and habits that can interfere with their learning and this may ultimately lead to practicing accountants who are insufficiently prepared.

A student who has managed to cheat his way through college not only presents a false impression of themselves to future employers, but may also have such a poor sense of moral obligation and responsibility that he cannot be expected to act ethically as a professional accountant.

The challenge for POLIMAS specifically and polytechnic generally, is to identify effective strategies to prevent cheating opportunities and to implement and enforce effective means of dealing with specific examples of cheating. I recognize that understanding the perception of students cheat and why they cheat can help guide the development and implementation of new policies on academic integrity or the modification of existing policies. This information can also help faculty and administrators develop academic practices that decrease the opportunity or stimulus for academic dishonesty.

## **5.2 Conclusion**

This study describes responses for a hundred accounting students, diploma programme at POLIMAS on the survey and represents an initial investigation into the following research objectives: what is student perceive as cheating; the reason why do students cheat; and the methods can be used to reduce or stop cheating. The answers to these objectives are complex; however, there are several insightful and significant observations.

One insightful conclusion is the distinction students made between cheating and behaving unethically. Students are clearly distinguishing between them based on their reported behavior. The students believe that an action can be counter to moral professional standards of conduct, but not counter to the specific academic policies of their institution, and therefore not cheating, but it was unethical. Another possibility is that students know a behavior is wrong, but can rationalize or justify engaging in that behavior. These findings suggest that a student's attitude toward the behavior has an important influence on their ultimate decision on whether to commit the act.

The explanation why students cheat involves their value judgment system. As previously mentioned, student values appear to play a key role in determining why students cheat. As such, student values were assessed by using statements designed around growing social acceptability, grade competition, and peer pressure factors related to cheating. These statements along with student responses are also presented in Table 4.3.

The result regarding this research objective surprising differs from the expectation. Based on students response it shows that all these factor growing social acceptability, grade competition, and peer pressure are slightly have a limited effect to the reason why students cheat. The third research objective is that about method used to reduce or stop cheating. Results show for this sample that the potential consequences of shame, loss of respect by others, and punishment are more likely to have a deterrent effect on the decision to cheat.

### **5.3 Recommendation**

With regards to the further areas of research that could be undertaken keeping as a foundation this research paper, I conclude that for the purpose of this study and due to time and scope limitations I only surveyed 100 respondents from only one polytechnic. To gain an accurate estimate of what causes students at the diploma level to cheat it could enlarge the scope and include more polytechnics from various states of Malaysia. Furthermore, this research paper has a limited discussion on why these factors cause students to cheat. It should load more statements to obtain a significant effect to the reason why students cheat. So this why factor, could be further investigated.

Polytechnics need to work together to address these issues and develop strategies for combating cheating activities. Students are creative in developing cheating techniques, and faculty members need to be aware of these techniques. The availability of new technological tools has given students more creative ways to cheat on examinations.

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