

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

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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.

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