

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 bribery cases reported by the taxpayer to the tax auditors. Tax auditor who becomes the prime suspect is Gayus Tambunan. He allegedly received tens of billions of dollars from taxpayers to avoid paying tax in accordance with applicable regulations. The court in Jakarta was hear the case. This case raises concerns about the integrity of a tax auditor.

In Indonesia, there are institutions of science education in the field of accounting. The graduates from educational institutions like this will work in government institutions and non governmental. We expect a financial auditor is a person who has the honesty. Thus, they will make the financial statements that are not detrimental to the taxpayer of the State. However, the phenomenon Gayus raises concerns of accounting graduates in the country. This situation also raises questions about academic honesty they have as a student at a university or accounting college. According to Becker et al (2006), dishonesty in the workplace is influenced by the dishonesty while attending university. Students who tend to engage in academic dishonesty will be inclined to perform a variety of dishonesty in the workplace.

The occurrence of fraud cases in workplace by the financial auditor of the taxpayers is a matter of concern. Cases like this cost the country a source of financing 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 the dishonesty in order to obtain 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 are: a lack of supervision during the exam or lack of control of teachers or educational institutions on the incidence of cheating. Other factors are: the form and level of test difficulty, the emphasis on achieving value and rank rather than on understanding, group code, and the success or failure before.

According to Teodorescu and Andrei (2009), contextual factors that affect academic cheating are: honor codes, students' perceptions of his behaviour, student perceptions of faculty understanding of policies related to academic integrity, students' perceptions about the effectiveness of policies such, students' perceptions about the possibility of getting caught cheating, and students' perceptions about the punishment that is applied to the perpetrators of academic cheating.

Other studies revealed the cause of academic cheating behaviours such as: moral decline of society, culture of educational institutions in which cheating is considered normal, the belief that cheating is necessary to obtain a high value, and the availability of internet facilities to facilitate the academic cheating. When students feel that professors do not understand about the internet then they will tend to do 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 lead the process and results of educational assessments become invalid. Students who commit academic cheating also makes disadvantage for students who have academic integrity, when the process of selection of job opportunities after completing his education at the university (Bushweller, 1999, in Mason, 2006). GPA which is owned by the student perpetrators of academic cheating are invalid despite the high value. For educational institutions, cheating can lead to decreased reliability of the quality of education at the institution in the midst of other educational institutions.

Some researchers recommend some ways to prevent the possibility of academic cheating. The ways are: the form of an essay exam or a description and not multiple choices, exams that give priority to the application of knowledge rather than memorizing. In addition, a multi-stage task: the task result in the first stage will use on the task at a later stage (Howell, 2006).

Kerklevit and Sigmund (1999, in Howell, 2006) found that the procedures for examination and various 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 regulation, 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 realize that the focus of learning achievement is the 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 more likely to do if students are in a learning situation that demands high achievement while opportunity for these is less (Wolfolk, 2004).

Methodology

The study involved 120 participants who is a sophomore accounting program. Participants consisted of 54 men and 66 women, aged 18-25 years. The research was conducted in late 2010.

Instrument for uncovering academic cheating adapted from Newstead, Frankly-Stokes, and Armsted (1996). Researchers added several items based on the theoretical basis and input from several parties about the forms of academic cheating among the students lately. Participants' answers were frequency of academic cheating committed in the past year. The instrument consists of two dimensions: the academic cheating in a test situation in class (9 items) and academic cheating in tasks situations outside the class (11 items). Cronbach alpha reliability coefficient value for the first dimension: 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 that when the test can be read.	66.7	23.4	9.9

Based on the results obtained, it can be seen that participants committed academic cheating even 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 the 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 plagiarise.	41.7	30.8	27.5
Create false reference of 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
Take plagiarism with known by its owner.	60.8	25	14.2
Take plagiarism without known by its owner.	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 by the mere mention of single source.	29.2	41.7	29.1

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

These findings showed that academic cheating occurred among accounting students who became participants. It is quite alarming because it was feared they will continue the fraud in the workplace later. 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 the institution and faculty about the phenomenon of academic cheating. At the end of academic cheating can become a habit that became part of the student's behaviour. Other studies revealed the cause of academic cheating such as: moral decline of society and culture in educational institutions where cheating is considered normal.

On the other hand, academic cheating could occur when the development of information technology is misused. Students who have probably 'more' capable than the lecturer in terms of information technology could be 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 do 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 do the 'browse' for the exams to obtain answers. This condition requires the attention of the examination organizers by sterilize students from materials that can be used as a cheat in the exam. Thus, test results obtained illustrate the ability of an actual 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 usage among college students was also leads to a behaviour of 'copy-paste' information without process it first.

Conclusion

Most participants in this study conduct 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 seriously about this condition. Some things have to be re-evaluated are: academic applicable regulations related to academic cheating and learning orientation (performance or mastery oriented) are applied. Many strategies can be done to prevent academic cheating. The strategy used not only in terms of students, but also in terms of administrative staff and faculty on campus. Thus, a comprehensive prevention strategy and carried out by all the academic community are assumed to be effective and successful.

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