Why do Accounting Students at Higher Learning Institutions Conduct an Academic Dishonesty?

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Abstract. Academic dishonesty is a serious educational problem. Moreover, the tendency to cheat at workplace appertain with the frequency of cheating in college. This study aims to empirically examine the influence of individual factors and situational factors to the intention of accounting students to conduct an academic dishonesty. This study uses survey as data collection technique by employing a set of a questionnaire. This result of this research finds that attitudes, subjective norms, and perceived behavioural control have positive and significant effects to the intention of the accounting students to commit an academic dishonesty. However, among three situational factors only pressure and definitional ambiguity that have a positive and significant effect to the intention of accounting students.

1 Background

Crimes in the financial sector have become the world's attention in recent years. After a series of corporate crimes that began to surface since the end of 2001-2003, the financial industry experienced some high-level financial scandals, mismanagement, fraud, embezzlement, as well as many cases of fraudulent in financial reporting and audit failures on large multinational corporations around the world [1].

Major financial disasters caused by high-level scandals such as Enron and WorldCom have raised many questions on how they were happened and who were the key actors. In the last five years, fraud perpetrators consistently are mostly from those who work in the accounting department of the company. Fraud committed by executives and upper-level management cause the most amount of losses, of which 66% of them have a college degree or postgraduate [2]. This is interesting because the educated person should demonstrate their educated personality. Educated personality is a power, a mindset, a mental attitude, and a certain wisdom that belongs to those who studied in a college [3].

Many research was conducted to find a relationship between unethical behaviours in the workplace with dishonesty attitude by college students. Several studies have found a strong relationship between academic dishonesty by students with unethical behaviour conduct on the job. [4] find that the tendency to cheat in the workplace highly correlates with the frequency of dishonesty in college, as well as the results of research by the [5, 6, 7] who

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find significant relationships between the unfair practices in the workplace with dishonest students.

Several studies also conducted to determine the factors that influence students to do academic dishonesty. [8] categorize two groups of factors related to ethical decision making which are individual and situational factors. Academic dishonesty in accounting education describes the violation of academic ethics by accounting students, where many of them will eventually become professional accountants and business leaders in the future [9]. Therefore, it is important to know the causal factors of academic dishonesty so the accounting education can determine the appropriate attempts and solutions to prevent it.

Studies on academic dishonesty among students, especially students of accounting, are still being conducted even though many have been carried out. Research on academic dishonesty mostly undertaken in western educational setting e.g. [6, 10, 11]. Few studies, however, have been undertaken in emerging economies e.g. [12, 13], particularly in Indonesia. The purpose of this study is to provide empirical evidence of individual and situational factors that affect the intention of accounting students in Indonesia conducting academic dishonesty. The key contributing factors might be different from those found in western countries because of different context, cultural background, religion, and attitudes of Indonesian educational context.

2 Hypotheses development

2.1. Attitude

According to [19], attitudes towards the behaviour is the positive or negative evaluation of the individual to such behaviour. Students who believe that the conduct of academic dishonesty will produce a good result, will have a positive attitude to academic dishonesty. Previous studies find that attitudes towards behaviour is one of the most influential factors of intention to perform the behaviour. A study from [20] find that attitude is the strongest predictor towards intention in twenty-nine of thirty research. [11] find a positive and significant relationship between attitudes towards academic dishonesty and the intention to commit academic dishonesty. These results are consistent with the previous studies [14, 15, 16]. Based on these arguments, there is a positive relationship between attitudes towards academic dishonesty and the intention to commit academic dishonesty. Therefore, the first hypothesis is:

H1: Students with more positive attitude toward academic dishonesty will show a higher intention to commit academic dishonesty.

2.2 Subjective norms

[19] posit that the subjective norm is the perceived social pressure or not perceived to perform or not perform a behaviour. Subjective norm is defined as a student's perception that most people who become a reference for him to think that he or she should or should not perform certain behaviours [21]. Previous study from [11] find that subjective norm is a significant predictor of intention to commit academic dishonesty. Similar results were found by [14, 15, 16]. [13] find that the view of the behaviour of peer learning provides normative support to academic dishonesty. Based on these explanation, this research propose that subjective norm can predict the intention to commit academic dishonesty. Therefore, the second hypothesis is:

H2: Students with higher subjective norm on academic dishonesty will show a higher intention to commit academic dishonesty.

2.3 Perceived behaviour control

According to [19] perceived behavioural control refers to the ease perceived by students to do academic dishonesty. A study from [11] find that behavioural control is perceived in a positive and significant effect on the intention to commit academic dishonesty. Several studies also find similar results that behavioural control affects the intention to commit academic dishonesty [14, 15, 16]. Based on above arguments, the third hypothesis proposed is:

H3: Students with higher perceived behavioural control will show a higher intention to commit academic dishonesty.

2.4 Academic integrity culture

Academic integrity culture refers to the values of the institution in increasing the academic honesty at the same time the prevention and punishment of violations of academic [10]. Academic integrity culture of an institution is very important and is a key driver of the perception on the intention to commit academic dishonesty [22]. Previous research conducted by [22, 23] show that the culture of high academic integrity will lead to fewer academic violations. [22, 23] conclude that academic integrity culture was the best predictor on academic dishonesty. Moreover, [10] explain that academic integrity culture affects the intention to commit academic dishonesty in students with low levels adjustments. Therefore, the fourth hypothesis in this study is:

H4: Higher academic integrity culture will lead to the lower intentions to commit academic dishonesty.

2.5 Definitional ambiguity

Definitional ambiguity effect on academic dishonesty committed by students. [12] reveal that when students do not fully understand what creates plagiarism (a form of academic dishonesty), and what penalties for plagiarism, students will not see it as a problem. A study from [13] find similar evidence with [12] whereas definitional ambiguity occurs when a student does not have a complete awareness of the code of conduct, or when they do not receive guidance from faculty about academic dishonesty. [13] find that definitional ambiguity strongly predicts rationalization against dishonest academic behaviour. Therefore, the fifth hypothesis in this study is:

H5: Higher definitional ambiguity will cause a higher intention to conduct academic dishonesty.

2.6 Pressure

Pressure is the motivation for dishonesty that may come from within the students themselves or from another person [17]. The pressure examined in this research is the pressure from another person (outside the student). [24] elaborate these pressures as student rate pressure, time pressure, and the pressure of the task given to them. [13] argue that stress encourages the tendency of students to commit academic dishonesty. [18] find evidence that pressure, in the form of deadline pressure, is a motivator for plagiarism (a form of academic dishonesty). Nevertheless, [9] and [12] find different results that no direct relationship between pressure and academic dishonesty among accounting students in the United Kingdom [9] and Malaysia [12]. Despite of the mixed results, this study attempts to provide empirical evidence whereas the higher the pressure faced by accounting students in Indonesia, the higher the intention to commit academic dishonesty. Therefore, the sixth hypothesis in this study is:

H6: Higher pressure will cause a higher intention to commit academic dishonesty.

3 Research methods

This research is conducted using a survey method. The survey within this study is conducted using questionnaires. Questionnaires are distributed directly by the researcher to the respondents. This method is widely used in previous studies e.g. [13]. The population of the respondent is all undergraduate accounting students at a state university in Yogyakarta, Indonesia year 2013 to 2015. Students with the enrolment year in 2013 to 2015 have been selected because they are categorized as active students.

4 Data analysis

4.1 Characteristics of respondents

The number of respondents in this study were 352 undergraduate accounting students of a state university in Yogyakarta, Indonesia. From the total questionnaires returned, only 342 questionnaires that can be used in research because 10 students do not fill the full research instruments. Total population in this research were 420 students. The total number of respondents are 342 students constitute of 81.43% of the total population. The type of academic dishonesty that mostly conducted is cheating with a percentage of 38.9%. A total of 70.2% of respondents conduct academic dishonesty since the first year of study. A total of 67.9% respondent mostly conduct academic dishonesty for Financial Accounting course. The most impactful effect perceived by respondents in conducting academic dishonesty are reducing the effort required to perform tasks with the percentage of 66%.

4.2 Validity, reliability, and classical assumption test

Testing the validity of the instrument was performed using Pearson bivariate correlation. To test the 342 samples, the terms R tables that must be met is 0.106. In testing the instrument of reliability, Cronbach's Alpha is used. The variables will be reliable if the value of Cronbach's Alpha is greater than 0.7. The normality test method used in this study is One-Sample Kolmogorov-Smirnov Test. The test results show the number 0.057, it is concluded that unstandardized residual of this study is normally distributed. Based on the multicollinearity test results, all independent variables have a VIF (variance inflation factor) less than 10 and a tolerance value greater than 0.1. It shows that there is no multicollinearity on all independent variables. Heteroscedasticity test is also conducted, showing that the significance value of all independent variables is greater than 5%. Thus, it can be concluded that there is no heteroscedasticity.

4.3 Hypothesis testing and interpretation

The hypothesis test used in this research is multiple linear regression. The multiple linear regression test with SPSS 23 is presented in the Table 1.

Table 1. Results of Multiple Linear Regression Analysis

Model	Unstandardized Coefficients		t	Sig.
	B	**Std. Error**		
(*Constant*)	-0,101	0,157	-0,646	0,519
Attitude (A)	0,365	0,057	6,350	0,000
Subjective Norms (SN)	0,284	0,056	5,064	0,000
Perceived Behavior Control (PBC)	0,199	0,039	5,042	0,000

Academic Integrity Culture (AIC)	0,118	0,071	1,652	0,100
Definitional Ambiguity (DA)	0,077	0,042	1,833	0,068*
Pressure (P)	0,129	0,050	2,603	0,010

*Supported on a significance level of 10%.

Based on regression analysis on Table 1, it can be formulated using a multiple linear regression equation, the beta coefficient that has been generated. The beta coefficient describes the influence of independent variables on the dependent variable as follows:

$$I = -0{,}101 + 0{,}365 \ A + 0{,}284 \ SN + 0{,}199 \ PBC + 0{,}118 \ AIC + 0{,}077 \ DA + 0{,}129 \ P + e$$

Multiple linear regression model has the R value of 0.580, it means the level of the relationship between variables is 58%. In addition, the adjusted R-square of 0.325 indicates that the independent variables in the model can explain 32.5% change in the dependent variable. The remaining 67.5% is explained by other variables not included in this study.

From the calculation using SPSS 23, the F value is 28.321 and significance of 0.000. From table F with a 5% significance, the F value is 2.12337. From both the F values, F statistic is larger than F table. Moreover, the significance value of 0.000 is smaller than 5%. Thus, it is concluded that the independent variables which are attitude, subjective norm, perceived behavioral control, academic integrity culture, definitional ambiguity, and the pressure is jointly affect intentions significantly.

5 Conclusion

The results of this study indicate that individual factors which are attitudes, subjective norms, and perceived behavioural control significantly and positively affect the intention of accounting students to commit academic dishonesty. Furthermore, this study gains the results that academic integrity culture has no effect to the intention of accounting students to do academic dishonesty. In addition, this study also obtains the results that definitional ambiguity has effect to the intention of accounting students to do academic dishonesty significantly. Next, this study also obtained the results that pressure positively and significantly affect the intention of accounting students to commit academic dishonesty.

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