

## The relationship between accounting students' moral development and narcissism on academic fraud

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### ABSTRACT

The stages in an individual's moral development will determine how an individual will behave. Kohlberg divides moral development into three stages, namely pre-conventional, conventional and post-conventional. However, the stages of individual moral development may vary. These different levels of moral development will influence individuals' behavior when they face ethical dilemmas. This research aimed to determine the correlation between accounting students' moral development and narcissism on academic fraud. This quantitative research employed a survey method. The research samples were 46 accounting students taken with a random sampling method. The results showed that narcissism affects accounting students' academic fraud but there is no correlation between the level of moral development and academic fraud.

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## 1. INTRODUCTION

The academic world is currently the highlight as the result of many academic fraud cases committed by lecturers and students individually. These phenomena prove that individual behavior in committing academic fraud like plagiarism or others is not merely determined by an individual's level of knowledge [1]. One variable expected to be correlated with academic fraud is an individual's moral development. In 1969, Kohlberg traced the development of the thinking of teenagers and young adults. Kohlberg examines children's way of thinking through their experiences which include understanding moral concepts such as the concepts of justice, rights, equality and human welfare. Kohlberg's initial research was carried out in 1963 in children aged 10-16 years. Based on this research Kohlberg developed the theory of cognitive moral development (Cognitive Moral Development). Kohlberg's research focuses on the cognitive moral development of young people who test the qualitative process of measuring verbal responses using Kohlberg's moral judgment interview (MJI). According to the perspective of cognitive moral development, an individual's moral capacity becomes more sophisticated and complex if the individual gets additional cognitive moral structure at each level of growth in moral development. External growth comes from the reward and punishment given while internal growth leads to principle and universal fairness.

Researches on cognitive development present six levels of moral reasoning model [2]. The stages of moral development have been developed and tested multiple times for 20 years back and focus on the cognitive or reasoning aspect of decision making [3]-[7]. Based on the theory, moral development arises in six tiers [4], from the lowest level of personal interest prioritization, medium level of compliance with the law to higher level of compliance with general principles of justice and human rights [8]. Moral reasoning

leads to a reasoning process where human's behaviors, institutions and policies are assessed based on their conformity to violation of moral standards [9].

According to Kohlberg and Hersh [4] moral reasoning is thinking of moral issues. Such thinking is the principle used in assessing and performing an act in a moral situation. Moral reasoning is viewed as a structure instead of content. If moral reasoning is viewed as content, something will be stated good or bad depending on a certain socio-cultural environment, which is highly relative. However, if moral reasoning is viewed as a structure, what is good and bad will be related to philosophical principles.

The effectiveness of intervention related to education in encouraging students' moral development for one semester of auditing subject tes by Earley and Kelly [10]. This results in significant improvement of moral reasoning from the beginning to the end of semester [10]. Two brief case studies on auditing staff' and students' decision making conducted by Cheng and Flasher [11] identify the influences of personal interest existing in ethical decision making and influences which may encourage auditors to practice "giving voice to values". The results of the post-case survey indicate that students are able to correlate themselves with the protagonist 's character, of which results exceed the research's objective [11].

Almost every institution or area of higher education states that the main objective of an institution is teaching [12], some argue that ethics cannot be taught in the classroom [10]. All the time, as stated by Williams [13], the accounting learnt is only about accounting information (output generated), instead of the process of providing information and that this world is only inhabited by two parties; investor and manager. Meanwhile, accounting graduates will deal with decision making discretion which may influence others' life and welfare [14]. Accounting students may be able to remember and apply audit based ethical knowledge when dealing with dilemmas related to audit. However, they may find difficulty to use their knowledge of ethics in ethical dilemmas which are not related to audit Fleming, *et al.* [15].

Learners who commit plagiarism at higher education level are likely to commit other unethical acts to achieve success in their accounting profession after graduation [7]. The literature indicates that learners may define plagiarism differently from what we have defined [7]. The theory of planned behavior assumes that humans are a rational creature that uses any information available to them systematically. The essence of this theory covers three matters, namely; behavioral belief, which is belief in the result and evaluation of such behavior; normative belief, which is belief in expected norms and motivation to fulfill such expectation; and control belief, which focuses on belief in factors which may support or prevent behavior and awareness of such factor's power. This theory may be used to explain students' academic fraudulent behavior. Before performing anything, students will have beliefs in outcome to obtain from such behavior. Such beliefs are correlated with behavioral belief. Furthermore, the students may decide whether to commit fraud or not. If the outcome to obtain from such behavior is benefiting, the students will commit it, and vice versa.

Many research on moral reasoning have been conducted in accounting [7], [16]-[18]. However, only few take moral reasoning in the context of accounting education. The moral factor is also mentioned in researches related to learners [15], [19], [20]. Moral reasoning is a complicated construct to formulate and measure [7]. Many recently occurring scandals and crises of confidence faced by public accountant professionals challenge accounting educators to involve ethics in accounting teaching and improve students' moral reasoning capability [10]. According to Fleming, *et al.* [15], ethics in accounting curriculum focusing on audit-based emphasis may result in "nearsighted" learners, focusing only on audit but not on settlement of accounting dilemmas. Meanwhile, providing learners, in this case accounting students, with moral reasoning capability related to moral dilemmas may help them minimize assessment error in the accounting and audit process [10].

### **Students' moral development affects students' academic fraud behavior**

A series of scandals of corporate accounting (like Enron and WorldCom) has shown risks related to unethical behaviors in the accounting profession [21]. It is important for educational institutions to fight plagiarism since, if spread, it may impair education's objectives [7]. The research of Malgwi and Rakovski [22] said the fraud triangle theory was developed by Cressey [23], a sociologist and criminologist. The three elements of the fraud triangle is perceived pressure, perceived opportunities, and rationalization. According to Cressey [23], fraud can occur when individuals who are in a position of trust perceive themselves as having non-shareable financial pressure, and eventually come to believe that the pressure can be resolved through the violation of their financial trust.

Fraud detection in financial statements is something difficult for financial statement auditors and continues to be the focus of the profession [24]. Fraud identification is a significant element in ensuring services and needs a model which reflects thinking which is currently faced with fraud cases [25]. The education world in general has had the term academic fraud. Academic fraud is one problem existing particularly in the academic/institutional environment in the education and teaching system. Considering that the auditor is responsible as a partner, instruction given by the partner tends to influence how the audit

process is performed [26]. The fraud itself is deemed an act of fraud committed deliberately by giving restricted information during examination or written paper making [27]. Almost without exception, academic fraud is committed by ambitious, highly driven, motivated individuals, and by and large, those interested in pursuing a research career possess these characteristics [23]. Academic frauds in China can be attributed to three factors: lack of severe punishment in the evaluation system; excessive pursuit of personal profits; and a lack of scientific ethics [28].

The research conducted by Martinez and Ramírez [29] presents some examples of fraud frequently committed by university students, including copying answers in exams, group members not working in the group, borrowing answer sheets, helping classmates and only testing rote learning results during evaluation. We define academic fraud as fraud either deliberately or non-deliberately committed as an effort to obtain certain results in the academic area. [7] find that more students commit plagiarism at the end of semester than in the beginning of semester. This fact is interesting since it may result from the pressure experienced by students at the end of semester [7]. Based on the description, the following hypotheses are formulated:

**H<sub>1</sub>: Students' moral development affects students' academic fraud behavior**

**Narcissism affects students' academic fraud behavior**

The results of research conducted by Brunell, *et al.* [30] provide empirical evidence that narcissism is strongly correlated with academic fraud. Individuals with narcissism will attempt to show a positive image to all people since it is related with the individuals' status. Academic achievement is one factor which may improve individuals' image in the community, so that individuals with narcissism will always attempt to seem superior to their colleagues. This may lead them to do anything to have good achievement in the academic field, including academic fraud like plagiarism. This statement is supported by Burney and Widener [31], that individuals with narcissism will always attempt to achieve success and give a great impression in the academic field, thus they are likely to commit academic fraud to realize it. Based on the background above, this research is important for some reasons, including minimum number of researches on moral development and narcissistic personality type in correlation with academic fraud and many academic fraud cases existing recently, which motivate this research.

The narcissism construct has existed for more than 100 years and narcissism is the most frequently debated personality disorder recently [32]. Individuals with narcissism feel that they are above [18] the law and aggressively achieve what they believe their [33]. Paulhus and Williams [34] attract attention with their research on Dark Triad; Machiavellianism, narcissism and psychopathy [35]. Research on narcissism has been conducted in various fields; CEO and profit, reporting decision [36], tax collection [33], and management control system [32].

In a comprehensive analysis of narcissism Morf and Rhodewalt [37] describe the narcissistic personality as "pervasive pattern of grandiosity, self-focus, and self-importance... narcissists are preoccupied with dreams of success, power, beauty, and brilliance". Researchers in psychology distinguish between clinical narcissism (a personality disorder) and trait narcissism. Trait narcissism is viewed as a relatively stable personality characteristic that is normally distributed in the adult population [38], [39]. In interpersonal contexts, trait narcissism serves as both a personality trait and as a self-regulatory mechanism, wherein the narcissist's motivations, relationships with others, and self-regulatory strategies interact to drive behavior [39]. In contrast with clinical narcissism, there is no recognized cutoff point for trait narcissism between "normal" and "excessive" levels [40].

Elevated levels of narcissism are associated with an inflated sense of one's importance and capabilities (grandiosity), and the need to have these beliefs constantly reinforced [39]. A narcissist with strong grandiose tendencies is obsessed with obtaining, or creating if necessary, positive feedback from others [37]. Emmons [41] have developed the narcissistic personality inventory (NPI) consisting of 54 points and providing 2 choices for each point in measurement of individuals' difference related to narcissism as personal character [41]. Such construction is based on the diagnostic and statistical manual (DSM-III) criteria for personal disorder of narcissism [41]. These criteria cover excessive sense of self-importance and uniqueness, unlimited fantasy of success, power and self-admiration [41], [42]. Previous researches have studied narcissism from various points of view; the similarities and differences between the Dark Triad elements [34], [35], NPI instrument test [43], narcissism and CEOs [42] and CEOs' narcissism and taxes [33]. Furnham, *et al.* [35] find that the narcissistic feeling of superiority and rights of individuals with Dark Triad characteristics justify their behavior Olsen, *et al.* [42] find that narcissistic CEOs tend to report profit per share through operational activities instead of accrual based manipulation. This result indicates that top managers' narcissism influences measurement of financial performance through managerial decision and its influence on corporate operational activities, instead of through accounting and accrual decisions [42]. Based on the description, the following hypotheses are formulated:

**H<sub>2</sub>: Narcissism affects students' academic fraud behavior**

## 2. RESEARCH METHOD

This explanatory research focuses on the causal relationship between moral development, narcissism and academic fraud behavior and is conducted on 46 students of the Accounting Department. The research employs a random sampling technique and collects the data using questionnaire. The moral development is measured by giving a case and the respondents are asked for their perception of the case, the respondents will be classified based on the level of moral development presented by Kohlberg. Number 1 is for pre-conventional, number 2 is for conventional and number 3 is for post-conventional moral development levels. Narcissism is measured using the narcissistic personality inventory (NPI) instrument, which has been widely used to measure narcissism construct [43].

This is a promising instrument for measuring an important construct [43]. This instrument presents dichotomy, one of which should be chosen by the respondents to be measured for total score. Each choice scores one. The total score ranges from 0 to 40 since there are 40 points of choice, while academic fraud is measured with indicators like copying friend's answer, giving friend answer, plagiarism from internet, asking friend to sign attendance list, and opening book or note during exam. A multiple linear regression analysis is employed to examine the correlation between moral development, narcissism and students' academic fraud. This research employs multiple linear regression analysis to test the correlation between moral development and narcissism and students' academic fraud behavior.

## 3. RESULTS AND DISCUSSION

Table 1 shows the respondents' descriptive statistics. Most of the respondents are female and 21 years old. The first hypothesis stating that students' moral development influences accounting students' academic fraudulent behavior is not proven, as may be viewed in Table 2 that sig t value  $>0.05$  ( $0.856 > 0.05$ ), indicating that the first hypothesis is rejected. This result means that students' moral development level is not correlated with accounting students' academic fraudulent behavior. On the contrary, this research provides empirical evidence that narcissism is correlated with students' academic fraudulent behavior, as may be viewed in Table 2 that sig t value  $<0.05$  ( $0.009 < 0.005$ ), indicating that the second hypothesis stating that narcissism influences students' academic fraudulent behavior is accepted. This indicates that individuals with narcissism tend to show good achievement to others, thus they tend to do anything to give others a good impression, including academic frauds. The hypothesis test result is presented in Table 2.

Table 1. Profile of respondent

Remarks	Frequency	Percentage
Gender	Male	5 10.9%
	Female	41 89.1%
Age	19 years old	10 21.7 %
	20 years old	8 17.4%
	21 years old	18 39.1%
	22 years old	7 15.2%
	23 years old	2 4.3%
	26 years old	1 2.2%

Table 2. Hypothesis testing result

Independent Variable	B	Sig	Decision
Moral Development ( $X_1$ )	0.169	0.856	$H_0$ accepted
Narcissism ( $X_2$ )	0.548	0.009	$H_0$ rejected

The research does not successfully provide empirical evidence of correlation between students' moral development and accounting students' academic fraudulent behavior. This proves that whatever students' moral development level, they tend to do academic frauds when they are forced by certain situations like the deadline of assignment. Kohlberg believes that students at level 3 or level 4 based on his theory showing good behavioral stereotypes and conducting what is expected by others and abiding by legal and social rules (social, legal and religious system) as an effort to maintain public welfare. However, the research result shows different things, that most students are still at level 2, where they abide by rules when such rules conform to their personal interest and allow others to do the same. "Right" is defined as an equal exchange" or a fair agreement.

Students will abide by rules if they are related to his interest, and vice versa. He will commit academic fraud like cheating or plagiarism merely to prevent delayed submission of assignment. He does not

care about how his friends' or lecturer's perception will be when he is caught committing academic fraud. The student of level 3 of moral development acknowledges that he commits academic fraud to please others such as close friends. He needs to maintain his existence among his friends even if he has to violate any existing rules. In addition, he is forced by his parents to have a high performance index.

The research result is in line with the research conducted by West, *et al.* [44] that students who commit academic frauds are still at level 2 of moral development. This research does not support the research conducted by Cheng and Flasher [10] which tests the effectiveness of intervention related to education in encouraging students' moral development for one semester of auditing subjects. As a result, there is a significant increase of moral reasoning from the beginning to the end of semester.

The second hypothesis stating that narcissism influences academic fraud is accepted. Individuals with narcissism feel that they are above the law and behave aggressively in achieving what they believe theirs [33]. Moreover, the result of research conducted by Brunell, *et al.* [30] provides empirical evidence that narcissism is strongly correlated with academic fraud. Individuals with narcissism will attempt to show a positive image to others since it is related to such individuals' status. Academic achievement is one factor which may increase an individual's image in the community, thus an individual with narcissism will always attempt to seem superior to his colleagues. This will influence his behaviors of conducting anything to have good academic achievement, including academic fraud such as plagiarism. This statement is supported [30] that individuals with narcissism will always attempt to gain success and give a great academic impression, thus it is possible that they will commit academic fraud to realize it.

Furnham, *et al.* [35] find that narcissism of superiority and rights of an individual with Dark Triad characteristics justifies their behaviors. Olsen, *et al.* [42] find that narcissistic CEOs tend to report profit per share through operational activities instead of accrual-based manipulation. This result indicates that top manager's narcissism will influence measurement of financial performance through managerial decision and its influence on corporate operational activities, instead of accounting and accrual decisions [42].

#### 4. CONCLUSION

The study did not succeed in providing empirical evidence of a relationship between student moral development and accounting student academic fraud behavior. This proves that whatever the level of moral development of students, they tend to commit academic cheating if they are pressed by certain situations such as the deadline for submitting the task. The second hypothesis which states that narcissism affects students' academic cheating behavior is accepted. This indicates that individuals who have narcissistic traits in themselves tend to show good performance in the eyes of others so that these individuals have a tendency to do everything they can to give a good impression to others without the exception of cheating in academics. For future research, it is suggested to expand the respondents and use different variable measurement for moral development.

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