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Academic Honesty in Accounting Education

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ABSTRACT

Academic dishonesty is often found in the educational institution, one of which is in the university. The behavior of academic dishonesty that exists in students, especially accounting students, is an important problem that must be addressed in prevention. As an accounting student who is expected to become an accountant, he should have high integrity toward existing norms and regulations. Therefore, it is necessary to develop the accounting students so that they do not do academic dishonesty that can affect their behavior in the future. In preventing these actions, it is necessary to know the accounting student's motivation in committing the academic dishonesty. To determine the motivation of academic dishonesty committed by accounting students, the authors applied the method of interviews, observation, and document analysis. The method that implemented are determining the participants' criteria and making random retrieval data to determine the participant. There are 24 accounting students of 2017 who were taken at one of the universities in Surabaya. The results of the study state that there are different motivations for each student; however, there is one common motivation that is to achieve good grades. From research results that have uncovered the students' motivations in conducting academic dishonesty, the authors also uncover the effects of academic dishonesty with the ways to prevent it. The ways in preventing the academic dishonesty is by emphasizing self-development in students as an internal means, while external means are by maximizing technological regulations and equipment at the university.

Keywords: Accounting Education, Academic Dishonesty

INTRODUCTION

Academic dishonesty often happens among students. One of its well-known forms of academic dishonesty is cheating and plagiarism. This happens a lot since it is one of the easiest ways to get the best grade with the least amount of effort.

The academic dishonesty in everyday life, especially education field is very common and very difficult to eradicate. This is evident from the number of students who are cheating. The survey results on 342 accounting students at one of public university in Indonesia stated that there are 77.5% of participants admitted that they had the academic dishonesty (Winardi, R. D., & Anggraeni, 2018)

There is various way of doing academic dishonesty by students, including: cheating on plagiarism, lying when asked by the lecturer, creating small notes during exams and data falsification. The academic dishonesty activities can have its negative impact on students' character and achievement. The character which developed from this habit will continued into students' and becomes a serious problem, one of a kind is ethical violations by committing fraud (Bicer, 2020)

This study uses a Social Comparison Theory approach to analyze academic dishonesty that happens among students. The previous research stated that there are various factors that cause academic dishonesty, including lack of confidence (Bicer, 2020), habits, lazy, unprepared, friends influenced, social factors (Ismail & Yussof, 2016), approach in achieving goals, internal and external motivation, external pressure, fear of failure, and lack of self-integrity.

Therefore, this study aims to explain the types, motivations and impacts of academic dishonesty that happens in accounting students' environment that will have an impact on accounting profession in the future. This study is very useful for academics, parents and professional bodies. For academics, it can be used as reflecting content among students and looking for preventive solutions by creating integrity and creating the fair competition environment, as professional bodies this study is providing insight for incidents when students that need to be anticipated when they work as accountants, for parents this study is to help out in preventing the academic dishonesty. Based on these benefits, this study is very important to do for the professional sustainability of accounting. This study is the first qualitative study to analyze the academic dishonesty with a social comparison theory approach that aims to increase the integrity by using proactive strategies.

The explanation begins with the background that contains the importance of discussed topic, the objectives and benefits as well as the originality of the study. The second part is a literature review followed by the research methodology. Furthermore, the findings and analysis are discussed, and summarized by the conclusions.

LITERATURE REVIEW

The academic dishonesty is an act to deceive, cheat, and lying to others then others will think that something they do is their own work (Diana, R. R., & Wasesa, 2016). This academic dishonesty is intended to benefit oneself by violating existing rules, and it called the unethical behavior. The dishonesty or cheating is a form of expression that often happens from a person's learning outcomes from their environment. In other words, the environment develops a person's personality to commit cheating for getting good grade in an easy way.

There are 8 kinds of academic dishonesty that committed, including these forms, (1) using other people's work and acknowledging it as the result of their own work (plagiarism) (Hosny & Fatima, 2014), (2) working together on individual assignments, (3) doing assignments for other people, (4) receiving information about exams from people who already taken it, (5) copying other people's work during exams, (Ismail & Yussof, 2016) (6) using illegal sources in doing assignments and exams, (7) falsifying the bibliography, (8) plagiarizing answers from internet (Winardi, R. D., & Anggraeni, 2018).

In behavioral accounting, social comparison theory can be used to explain that people basically consider and evaluate themselves through comparisons with others. Social comparison theory predicts that individuals make comparisons between themselves and others for validating opinions, make judgments, and reduce the uncertainty (Hanus & Fox, 2015) An individual will define himself through a comparison. Comparisons will contribute to the self-formation, identity, awareness, and individual behavior. The research by Reeve and Deci (Hanus & Fox, 2015) shows that the competition is able to trigger negative effects in the classroom. The competition in the classroom can reduce the performance of cooperation and will create the cheating behavior.

Based on previous research, individuals will make comparisons to someone who is more above than them (upward comparison) or to someone who is lower than them (downward comparison). Upward comparison has an inconsistent impact because some individuals will have a negative influence while others will have a positive influence (Hyun et al., 2014) The negative effect of this upward comparison can be weak for individuals who have a positive attitude towards comparative information (Meng et al., 2017). (Barbaranelli et al., 2018) states that individuals who have an environment of friends who commit academic dishonesty will affect the behavior for them to follow their friends' behavior. The students who have high academic achievement tend to be less likely in committing academic dishonesty then students who have low academic achievement. Students with high achievement tend to have influence over others, either directly or indirectly, such as becoming a leader, supervisor, or contributing in a policy. Meanwhile, students

who often commit academic dishonesty in their academic careers will continue the dishonesty in their work life, then their integrity is questionable.

Social comparison is often understood as a process in fulfilling the basic needs such as self-evaluation, self-enhancement, and self-improvement. Self-evaluation is where the individual evaluates himself with someone who is higher than himself (upward comparison) for being motivated to become better like someone who he uses as a comparison. As the comparison, someone performs self-evaluation to avoid the false beliefs. Self Enhancement is an act in which someone creating the positive self-defense. Also, Self-enhancement can be the motivation for doing social comparisons, where individuals tend to do the downward comparisons to give satisfaction to themselves because they feel that they are better. The individuals tend to do the self-improvement by doing upward and downward comparisons. As a human being, individuals need to reduce the uncertainty and ambiguity, as well as building the self-awareness in accordance with desired social norms.

For professional accountants, ethical judgments are very important because the judgment is linear to their decisions, behavior, and actions to be ethical. Ethical action is a requirement to represent the quality of professional accountant services to the public (Ismail & Yussof, 2016) The code of ethics for professional accountants is a symbol that refers to integrity, objectivity, professional competence and attention, confidentiality, and professional behavior. Integrity is very important for accountants and therefore, accountants must avoid the dishonesty and fraud to maintain professional sustainability (Bujaki et al., 2019)

RESEARCH METHODOLOGY

This applied research uses a descriptive approach. The research subjects are accounting students at a large university in East Java. The data collection methods used is interviews, observation, and document analysis. The interviews were conducted on 6th semester students. There were 24 students, 5 teaching assistants, 2 lecturers who were randomly selected to find out the differences in the background and students' motivation in committing academic dishonesty and the impact of that dishonesty. The 6th semester students were selected as research subjects because they had been studying for a long time. At first, many students refused the request for willingness to become a participant. After being repeatedly convinced that their identity will not be published, they are willing to become the participants. Semi-structured interviews on students were conducted to determine the motivation and impact of students in committing academic dishonesty, while for assistants and lecturers, interviews were conducted to determine the type of dishonesty, how often students commit academic dishonesty, how to prevent it, and its impact. The interviews were conducted twice for each participant. The second

interview was conducted to dig deeper and reconfirm the answers from the first interview. The observations were made during lectures, when doing assignments and during exams. The non-participant observations were implemented both in the assistant class and in the lecturer class. The document analysis was carried out on academic regulatory documents and study result cards to see the existing and implemented regulations and to see the impact of dishonesty that happened. The data validity analysis was performed using triangulation technique (Silverman & Marvasti, 2000)

Kinds of Academic Dishonest	Number of students who commits
Cheating on friends during exams	24
Copying friend's work	20
Internet plagiarism	15
(TA) Board out the absent	19
Creating small notes	20
Falsifying the data	2
Teamwork during personal assignments	4
Name joining during group assignments	3

RESULT AND DISCUSSION

Kinds of Academic Dishonest

Various kinds of dishonesty are committed by students, but students are afraid to admit it. This shows that they are basically aware that academic dishonesty is an act that is wrong and violates the rules (Hendy & Montargot, 2019), and deserve punishment consequences. The punishment for academic dishonesty that happens during the lecture process is dependent on its lecturer's regulation during the course. However, the cheating committed during the exam has the consequence of not passing all courses in the semester; this is actually very burdensome for students. However, in reality, the academic dishonesty are still happens.

The interviews with several participants are as follows:

"e.. for example, it's like cheating on exams, copying the friends' work, e... and more...not working an assignment but my name written in that assignment, only that." (Participant 6)

"e.. yes, it's like cheating, which I often do.... then it's like fake e...like that anyway, but my friends also do the same thing, you know, not just me...." (Participant 10)

The interview proved that an exam cheating is the most common kind of academic dishonesty encountered and known by students. All participants are agree

that academic dishonesty behavior is a negative thing that done by students. Participant 10 stated that their friends also did the same thing,

The dishonesty of plagiarism that often accused by accounting students is kind of unintentional plagiarism or accidental plagiarism. Plagiarists are not aware that they do not include the source of the articles they take. Students are lack knowledge of how to include sources in bibliography, they do not know how to write the correct citations and feel that the sources inclusion is not that important.

Board out the absent is also cheating that students done when offline lectures. With online lectures, the campus regulation frees students to attend the classes or listen to lecture recordings due to signal difficulties in various regions in Indonesia. Therefore, this cheating does not happen during the online lectures.

Falsifying the data is kind of cheating that happens when students have the projects that require them to conduct a survey and collecting the data from the company. Because accounting is kind of data that is quite confidential for companies, students often do not get the data they need. As another way, students falsify the company data for their projects as the lecturers' task.

Free riders or joining names in group assignments are happens often because the groups consist of a large number of students. For example, there are 5 students in one group. The larger the number of students in a group, the more difficult for students to determine the group work schedules. Students have private lecture schedules and private events, then not all students are able to attend the determined schedule.

The Motivation for Academic Dishonesty Behavior in Students

Students who commit some kind of dishonesty behavior have their own motivation. Some of the participants' confessions provided answers regarding the students' motivation to cheat on their friends during exams, including:

"... so that you get the grade, you can increase the grade for not getting the bad grade, it's like that..." (Participant 3)

"...of course for grades and prestige as well, so you not ashamed of prestige nor to be ashamed of friends and parents if you don't study..." (Participant 5)

"...I'm not confident enough when I do the assignment by myself, for example, if you do it yourself, it's normal, like lecture's assistant. If you do the assignment by yourself, it's not necessarily good, you know, but if you cheated, then you think twice about it, the answer is right, it's definitely good, you know? The grade is good, the parents are happy, especially for my parents who always ask for my GPA..." (Participant 14)

Most of the participants answered that cheating on friends during exams was the most practical way to commit the academic dishonesty. Some participants also answered that what influence them to cheat on their friends' assignments was the

obstacles when doing their own work. When they do assignments individually, they are afraid of making mistakes and not confident in their answers, then they cheat on assignments from their friends. This is in accordance with (Liu et al., 2018) which states that there is a self-efficacy factor, called students who do not have confidence in their own abilities will commit the academic dishonesty to cheat as well as external factors, such as student focus on grades that make them choose to commit academic dishonesty in order to get the good grades.

Based on interviews results, the most prominent thing as student's motivation to commit academic dishonesty is grades. In accounting students' point of view, good grades will give the satisfaction and proud for themselves and also to their parents. To get good grades, students get the different incentives. The urge that is quite dominating is the urge for friends' comparisons. The participants with value motivation, on average, compare their own academic achievement with friends who have higher academic achievements than them. The previous research states that students perceive the good grades achievement can easily socialize during the others' recognition, including parents and friends. Students who have a high desire to be recognized by others will prefer cheating behavior. In addition, this behavior is appropriate in (Ismail & Yussof, 2016) which states that students feel justified for cheating because of their pressure to get the good grades. The study of (Bujaki et al., 2019) also states that students who have committed academic dishonesty have the most significant impact on student scores. From the explanation above, it can be concluded that one of the motivations for academic dishonesty is grade achievement.

However, this is not in accordance with (Hanus & Fox, 2015) which states that students should have intrinsic motivation in learning. Intrinsic motivation in the act to desire to understand and master the material, the desire to win, to outperform others, to show intelligence then the learning satisfaction will be achieved. This is confirmed by (Tabsh et al., 2017) who found that students' tendency who have strong learning goals will not commit academic dishonesty. In addition, religious factors are affects in individual character in behavior.

The second motivation in committing academic dishonesty is the regulations application and supportive environment. These rules are like giving a zero score if students are caught in cheating and reducing the exam time. While the environment that supports academic dishonesty, for example, when the invigilator is not strict in supervising the ongoing exam, many students will commit the academic dishonesty, thus encouraging other students for doing the same. The observations show that the environment is able to encourage students in committing academic dishonesty. An environment that supports academic dishonesty, for example, during exams or quizzes, when the invigilator or lecturer does not pay attention to the exam's atmosphere, there will be a lot of dishonesty made by students. The participants stated:

"... if you cheat, you will see the situation first, is the invigilator strict or not. then you cheat by seeing your friends, it's easier to coordinate, then you won't get caught. If you use paper (making small notes), you'll get caught easily..." (Participant 5)

"e.. cheating from friend, if they don't know, they can also cheat..." (Participant 1)

"... e..i ever cheating once because my friend cheated, then I do the same..." (Participant 6)

The findings show that students' motivation to commit the academic dishonesty is the environment or exam situation that allows them in committing the academic dishonesty. From the number of students who commit cheating, it encourages other students to follow to do the same. This statement is in accordance with the concept of self-evaluation. In social comparison theory, where students value themselves with someone higher than them (upward comparison) then the students will be motivated in doing better like someone they use as a comparison. The problem occurs because the comparison is not only encouraging students to perform better, but can also encourage students to lose their academic self-concept. The exam environment with loose its supervision makes students who experience the decrease in academic self-concept rationalize that a smarter student does academic dishonesty, then other students are allowed to do the same thing. (Bicer, 2020)

In academic dishonesty, students see that their friends with higher GPAs who also commit in academic dishonesty and effecting his opinion is being validated, proven that cheating during exams is legal (Bicer, 2020). This is in accordance with the social comparison theory. The trigger factor for students in committing academic dishonesty is by comparing them with their friends. In addition, the results of this study are also in accordance with behavioral theory (Hendy & Montargot, 2019) which states that the attitude of academic dishonesty can be influenced by friends and incorrect learning environment. The experience of students who commit academic dishonesty and not getting caught by invigilator will make them will do the same thing over and over. The study results are confirmed by lecturer's statement that students usually have a favorite lecturer in committing cheat. Students have memorized several lecturers who are very free and some lecturers are very strict in supervising the exams, along with very heavy sanctions, called not passed all the course in that semester have not succeeded in preventing academic dishonesty that happens among students. The second motivation is the environment and the persistence of regulations application.

The plagiarism motivation caught from the participants was kind of accidental plagiarism. This can be captured from the answer from Participant 21:

“...it's like plagiarism, what if you've seen it from Google, like so on, it's better if you just look at it on Google for the complete content....Hmm... when that topic is discussed a lot on Google, should it be cited in the bibliography? ...”

They assume that the only source required is the website link listed in the reference list. The participants also admitted that if they were not asked by lecturer to provide the references, they would not include the sources that they took for their assignment. The kind of plagiarism committed by participants is categorized as accidental plagiarism (Ballantine & McCourt Larres, 2012).

This is because most participants do not really understand the importance of data inclusion and do not understand how to cite or quote properly and correctly. However, if they understand the importance of citing the author's name, then they will be more careful in writing (Ballantine & McCourt Larres, 2012) Several participants stated that they did not care and did not consider the reference or bibliography is something important. Students do not feel the social pressure when they do not commit the academic dishonesty, because there are no ethical sanctions they will receive. The process of fulfilling the basic needs in social comparison theory in self-improvement does not happen because students are making comparisons with their friends, especially friends who have higher GPA to avoid the wrong beliefs. The self-improvement can implement with objective/non-social mediums when it is available. The non-social medium can be from a person's ideal ethical standards that are used for measuring the self-ability. It is used for individuals have better understanding what is wrong and right. The motivation for dishonesty academic plagiarism is caused by lack of knowledge and ignorance.

The next dishonesty is Boarding out the absent. From the 24 participants, all of them admitted in committing academic dishonesty in the form of TA. Some of the reasons will be mentioned in the interview results below.

“...why TA it's because I am lazy, just lazy...”(Participant 11)

“...mm..lazy, hahaha, sometimes I feel its not quite important, so I think it is pokay for me to do TA once...”(Patricipant 16)

There are many answers given by the participants as the TA motivation, but the most common reason is because they are lazy and have personal reasons, such as having family agenda, following friends, and student organization events. After being further asked why they followed their friends who committed TA, participants answered that they felt bad about refusing their friend's invitation. Moreover, they were lazy in coming to class because the lecturers or courses were not interesting or considered as less important courses. The findings of this study conclude that students do not have basic needs yet in their self-improvement that causes students for not prioritizing teaching and learning activities in the classroom.

They tend to not have a high interest in learning process, then they can easily leave and skip the class. This is in accordance with the concept of social comparison which states that upward comparison has more negative effects than downward comparison. Students stated that smart students also did the dishonesty behavior, and because of that, many students also participated in the same way. Therefore, teachers and educators must have a role to in leading their students for not make decisions to commit academic dishonesty and understand about the academic ethics. The motivation for academic dishonesty is laziness. However, with the Covid-19 pandemic condition that changed the offline learning into an online system, the dishonesty in absenteeism will no longer happens.

The next dishonesty is falsifying data. There are only 8% from the total participants who claimed that they are had done this action. This method is kind of dishonestly that rarely do by students. The motivation in falsifying the data according to the interview is as follows.

“...mm.. it happened at the last interview assignment, my group falsifying the data to make the report fits, because when we wants to do the interview, the company managerial did want to give the accountant data, the exact data that we need....so our project is having deficiency data...then we falsifying the data...”

Overall, the participants admitted that the main motivation in falsifying the data was for data suitability as desired. This is caused by limited data that presented by the informants. The student saw his friend got the data he needed, while he didn't. Students do the social comparisons with the cause by the need for self-enhancement in a negative direction. The findings of this study by (Winardi, R. D., & Anggraeni, 2018) shows that students who have high abilities tend to have greater confidence in their successes and failures in doing their assignments. In other words, the smart students tend to believe they are able to control the learning strategies they use and the amount of effort that they put into their work. However, this self-confidence is directed in a negative direction. Students who have a high level of ability and self-confidence tend to falsify data when the survey data are inadequate. This result is not in accordance with the concept of self-control which able to increase the dishonesty constraints. Students use their intelligence to achieve their goal, which is to do their job perfectly by falsifying the survey data. The motivation for academic dishonesty is the goal achievement, even if by fraudulent means.

The interesting study findings are summarized in the following table:

	Number of Students	%	Kinds of Academic Dishonesty Committed
Afraid & Commit the Academic Dishonesty	4	17 %	Cheating during exams and quiz
Afraid & Do Not Commit the Academic Dishonesty	3	13 %	Cheating during exams and quiz
Not Afraid & Commit the Academic Dishonesty	16	67 %	TA, plagiarism, teamwork during individual work

Not Afraid & Do Not Commit the Academic Dishonesty		0%	
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From the following table, it can conclude that students are afraid of sanctions and punishment, but they still commit the academic dishonesty as much as 17%. This shows that students are realize that dishonesty act is wrong and overshadowed by several sanctions, but the encouragement and friends comparisons motivated them in continuing the dishonesty. In this case, the concept of social comparison theory is implemented well, even in negative/wrong conditions.

Meanwhile, students' largest percentage, 67% is in a very worrying condition. Students are not afraid of sanctions and not feeling guilty for committing dishonesty and this is reflected in their behavior by maintaining in doing the dishonesty. This condition is vey ironic, because it seems that religious and family education are not successful in developing students' character and mindset that dishonest is nor normal or taboo thing to do. In addition, the educational institutes are not successful enough in developing students' character. In the concept of social comparison theory, it is clear that the young generations nowadays are more likely to do the comparison; upward comparison, downward comparison, or peer comparison, and all these comparisons are giving the huge impact on what they will do in their studies.

Fortunately, there are 13% of students who are afraid and do not commit academic dishonesty and this happens to students with the GPA above 3, it means that students with good academic achievement are able to distinguish between right and wrong, it is hoped that they will not influenced by their peers in committing the academic dishonesty.

The Impact of Academic Dishonesty Behavior on Accountant

Students who commit academic dishonesty should consider the long-term risks that they will accepted. The academic dishonesty commit by accounting students can become a bad habit. This habit will make them lazy and depend on others. Students who have a habit of dishonest behavior will not only make themselves have limited knowledge, but will also have an impact on their future. When working, the knowledge they learned will certainly be useful in in theor work and this is not owned by academic dishonesty committers.

The habit of academic dishonesty has an impact on individuals' behavior who subconsciously feels that dishonesty in academic is legitimate actions (Barbaranelli et al., 2018). Therefore, students must be given an understanding to realize their mistakes through themselves. When students want to compare themselves through upward, downward, and peer comparison among their friends, they need to have self-awareness combined with self-control and self-evaluation to help them developing the positive self-enhancement. In accordance with social comparison theory, it is normal for individual to compare themselves with others and the

behavior developed is influenced by self-esteem of each individuals. The individuals with high level of self-esteem tend in making comparison to convince themselves that they are better than others (Gerber, 2020).

The impact for the accountant must be related into the ethic code understanding. For an accountant, ethic code used as barometer or reference in accountant's ethical behavior. This ethical behavior is used by accountants as a manifestation of professional quality of accountant services for society (Bujaki et al., 2019). It is believed that academic dishonesty behavior by accounting students will have a negative impact on their future as an accountant. This is confirmed by Participant 17's statement:

"I cheat often, because all my friends cheat and I get the better grades than when I do by my own. I understand 100% when I graduated and become an accountant, I cannot be dishonest in doing my job as an accountant, because it violates the accountant's ethic code. However, I also knew that many of public accountant commit in doing dishonesty during the audit because of their working condition. Well, I can't image how it will be in my future work as an accountant...."

This statement shows that as accounting students, they understand well that an accountant should have better understanding in ethical code in accounting, and it can influence the accountant's personality itself. The main behavior of accountant such as having high integrity, objective, competence, and expert capability for providing reliable and trustworthy the best service, also obey the existing law. However, when an accountant has a dishonesty habit, he has the dishonest potential in doing his work. The dishonest behavior that happens in students are certainly violates the university regulations. This action can be categorized as a violation of the accountant's code of ethics, or called professional behavior. The findings of previous studies state that there is evidence of linking academic dishonesty with future unprofessional behavior in the workplace.

The interview with one of the lectures said:

"The accounting as profession must be secured, but as a business faculty, we used to teach that one of the economics principles is to use the minimize resources for maximum results. Therefore, we should make profitable and beneficial decisions. We do not forget to remind that we must remain in ethical corridor, and this is implemented through the sanctions for academic dishonesty."

The document analysis shows that there were 2 students who obtained GPA = 0 in 2020-2021 in second semester because they were caught cheating during the final semester exam. The findings of this study indicate that the universities tried to strengthen the academic honesty as the basic capital of being an accountant. This is because as an accountant, it requires the impeccable integrity. The findings of this study are in accordance with (Bujaki et al., 2019) and (Ismail & Yussof, 2016) which emphasize the importance of ethical behavior from accountants for the sustainability of this profession in the future.

CONCLUSION

There are lots of students commits the academic dishonestly. They have different motivations in committing that action. The acts of doing academic dishonestly have negative impact for students as an accountant in the future. The students' motivation in doing the academic dishonest are because of grades, environment, laziness, lack of knowledge and achieving goal in instant way. This study is very useful for parents and educators who should encourage and motivate the students for being more concerned with understanding the material presented. In this way, students are expected to be more aware in academic honesty. In addition, as educators, lecturers should give more positive comments that will build and motivate students to become better, not only appreciate for students who get good grades. Parents should provide the moral approach, then the children will have mature emotional development in deciding which actions are good to do and bad action that prohibited. In addition to moral approach, parents should strengthen religious material as kind of belief for children in developing the positive character. The study limitation in heterogeneity of participants' GPA. The further studies can be deepened by separating students based on GPA category, so that the role of GPA can be seen in influence students to commit the academic dishonesty.

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