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Academic Dishonesty among Accounting Students in Malaysia

Salwa Hana Yussof and Suhaiza Ismail
International Islamic University Malaysia

ABSTRACT

There are three objectives of the present study: to ascertain the types of assessment which are subject to cheating by accounting students; to determine the justifications given by students in neutralizing their cheating behavior; and to identify cheating deterrents from the perception of the students. A total of 435 questionnaires were collected from undergraduate accounting students of all levels of study in a public university in Malaysia. Findings revealed that more than half of the respondents had engaged in cheating, but mainly in quizzes and assignments that offer less weighting towards a final grade, and were subject to less monitoring and less severe punishment. As for neutralization, those who cheated had a tendency to blame instructors for their cheating behavior. In terms of deterrence, religion was cited most frequently as the factor that can deter students from cheating, particularly by continuous reminder that the God is always watching.

Keywords: *Academic dishonesty, Academic integrity, Cheating, Neutralization, Malaysia, Accounting*

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INTRODUCTION

Academic dishonesty, or cheating, is a problem that exists in most higher learning institutions. This can turn into a more serious problem, as studies have shown that dishonest students may carry the same attitude into the workforce (Sims 1993; Nonis and Swift 2001; Teixeira 2013). Hence, much research has been done to explore the issue, as a continuous effort to further understand and subsequently reduce this unacceptable behavior among students.

Several researchers have studied the issue of cheating among students from business-related courses (McCabe and Trevino 1995; Bloodgood, Turnley and Mudrack 2008; Bernardi et al. 2008; Burton, Talpade and Haynes 2011; Day et al. 2011; Ibrahimi et al. 2013; Teixeira 2013; Nga and Lum 2013; Williams et al. 2014), since this group is expected to hold managerial positions in companies in the future where their ethics and moral beliefs will frequently be tested. Several researchers have focused their study on cheating behavior among accounting students, who in the future will become public accountants, chief financial officers or chief executive officers (Ballantine, McCourt Larres and Mulgrew 2014; Abu Bakar, Ismail and Mamat 2010; Atmeh and Al-Khadash 2008; Haswell, Jubb and Wearing 1999; Goldwater and Fogarty 2012). The nature of work as an accountant involves ethical issues in the accountant's day-to-day tasks that require sound moral judgement. Although accountants are governed by a code of ethics issued by the accounting body, unethical acts still take place. Many corporate scandals have occurred as a result of "creative accounting," and these scandals have in some cases even involved external auditors who were trusted by external stakeholders to endorse the accounts (for example, the Waste Management scandal in 1998, Enron scandal in 2001, and Lehman Brothers scandal in 2008). As accounting students will one day, in the future, become accountants and auditors, there is a concern about the ethical standard of their behavior should they carry the same behavior to their future corporate life.

This study investigates cheating behavior among undergraduate accounting students of a public university in Malaysia. It attempts to achieve three objectives. The first objective is to ascertain the types of assessment that are subject to a greater level of cheating among students. The second

objective is to determine justifications given by students in neutralizing their cheating behavior. The third objective of this study is to identify cheating deterrents from the perception of the students. A set of questionnaires was distributed to accounting students in a public university in Malaysia. The questionnaire consists of 3 sections that represent the three objectives of the study, which are self-reported cheating for different types of assessment, neutralization statement and deterrence factors. In general, the findings from this study suggest that cheating mostly happens in assessments that are under minimal supervision and minor punishment. When students are able to relate that they are under continuous supervision by God, and the possibility to be punished by God for their cheating behaviour, they tend to refrain from cheating.

The distinctive contribution of this study is the use of the deterrence theory from a rational choice perspective to explain cheating deterrence. The theory proposes the use of punishment as the pain factor to deter illicit acts. This article extends the scope of punishment to include punishment by God in this life and also in the hereafter, that is, in life after death. Accordingly, as the concept of life after death is explained by religion, this study considers religion as a cheating deterrent. The discovery of religion as a cheating deterrent is a result of using an open-ended question in the questionnaire to explore about cheating deterrence from the perspective of the students. Moreover, since all the respondents in this survey are Muslims, the effect of religion is explained from the Islamic perspective. This is the first study to do so.

The remainder of this paper is organized as follows. The next two sections review prior literature and explains the theory used., respectively. The section following that is the research methodology which describes how the data was collected and the method used to analyse it. This is followed by the findings and discussion of the result. The final section sets out the conclusions from the research, and presents the limitations of the study together with suggestions for future research.

LITERATURE REVIEW

Prior studies on cheating among students have focused on types of assessment subjects to cheating (Swift and Nonis, 1998; Bernardi et al., 2008), cheating neutralization (Sykes and Matza, 1957; Diekhoff et al. 1999; Pulvers and Diekhoff 1999; Vandehey, Diefhoff and LaBeff 2007; Day et al.; 2011; Olafson et al. 2013; Meng et al. 2014; Ismail and Yussof; 2016); cheating deterrents (Diekhoff et al., 1999; Bernardi et al., 2008; La Salle, 2009; Goldwater and Fogarty, 2012; Molnar and Kletke; 2012; Nga and Lum, 2013) and influence of religiosity on cheating behaviour (Conroy and Emerson 2004; Bloodgood, Turnley and Mudrack 2008; Burton, Talpade and Haynes 2011; Pauli, Arthur and Price 2014).

Cheating can happen in all types of assessment because students in general wish to improve their grades. Nevertheless, it is argued that students tend to cheat to a greater extent in types of assessment that are perceived as minor (that is, which carry less weight in the final grade). Minor assessments may be subject to less severe punishment. In a study on business students from four different countries, Bernardi et al. (2008) found that in all four of the countries, students cheated more in minor examinations (that is, those which carried less than 20% weight in the final grade) compared to major examinations. In addition, cheating is also said to occur more frequently in assessments that are under minimal supervision, such as in take-home assignments and outside-classroom projects. Swift and Nonis (1998) examined the difference between in-class cheating behaviour (cheating in examinations and quizzes) and cheating behavior during outside-class assessment. The results showed that project cheating occurs more often, and the attributes of the two types of cheating differ. On the other hand, Bernardi et al. (2012) in their study on business students revealed that students having cheated in either minor or major examinations have an intention to cheat in the future.

Students who engage in cheating commonly look for excuses to justify or neutralize their unethical behavior. This is part of a strategy to remove guilty feelings or as a defence if their cheating act is disapproved of by others. Sykes and Matza (1957) proposed the concept of neutralization, which identifies five categories of neutralization techniques that may be used by juveniles to defend their immoral behaviour. The five neutralization

types are denial of responsibility, denial of injury; denial of the victim, the condemnation of the condemners and the appeal to higher loyalties. Several research studies have analyzed cheating neutralization techniques based on the categories proposed by Sykes and Matza. The study by Brent and Atkinson (2011) on students in a US university found that the three most common neutralization techniques used by students were denial of responsibility, denial of injury, and condemning the condemners. Similarly, in another study on university students by Olafson et al. (2013), both students who had been sanctioned for cheating and self-reported cheaters more frequently quoted denial of responsibility, denial of injury and condemning the condemners compared to denial of the victim and appeal to higher loyalties. In another study by Zito and McQuillan (2010) in a private middle school, data from interview and focus groups showed that denial of responsibility, condemning the condemners and appeal to higher loyalties were all used by students to neutralize their cheating behavior. Prior studies have also reported that students who cheat usually have a greater tendency to neutralize their cheating behavior compared to non-cheaters (Diekhoff et al. 1999; Pulvers and Diekhoff 1999; Vandehey, Diefhoff and LaBeff 2007; MacGregor and Stuebs, 2012; Olafson et al. 2013; Meng et al. 2014). As for high conscientiousness students, they have a lesser tendency to neutralize cheating since they believe cheating is an immoral behavior (Day et al. 2011).

In terms of cheating deterrents, Bernardi et al. (2008) suggested that cheating can be reduced by taking extra precautions, including frequently changing and scrambling examination questions/papers, assigning students' seating during examinations, and close monitoring of students during examinations. This is supported by La Salle (2009), who found strong evidence that students are more likely to cheat if they are in the "low-perception-of-detection" condition. Several studies have advocated the use of rules and punishment as cheating deterrents, but emphasize that rules and punishment must be enforced to actually have deterrence effect. Students need to be made aware of rules and what the punishment will be if those rules are broken. Rules will be followed only if students believe that the rules are enforced and the punishments imposed (Diekhoff et al., 1999; La Salle 2009; Molnar and Kletke, 2012). Nga and Lum (2013) instead found that as compared to non-business students, business students do not consider the magnitude of consequences when they decide to cheat. From a slightly

different perspective, Finelli et al. (2003) examined the effect of punishment, or consequences (shame, embarrassment or sanction) in deterring cheating in different assessment contexts.

Conroy and Emerson (2004) and Pauli, Arthur and Price (2014) discovered that religious students have lower acceptability of unethical behavior. Religious students are also found to be less likely to cheat (Bloodgood, Turney & Mudrack, 2008; Burton, Talpade and Haynes, 2011).

Based on the review, there is little research focusing on accounting students and most prior studies are from developed countries. Therefore, the current study adds to the existing literature on types of assessment subject to cheating, cheating neutralization and cheating deterrents specifically among students from the accounting discipline in Malaysia. Moreover, the current study extends existing literature by using open-ended questions rather than closed ended questions that are commonly used in most prior studies.

DETERRENCE/RATIONAL CHOICE THEORY

In criminology, the rational choice theory states that a rational person will try to maximize reward and minimize or avoid pain. In deciding whether or not to commit an unethical act, a rational person will consider what the reward (pleasure) and the cost (pain) will be, as perceived by that person, from choosing to commit the act (Piliavin et al. 1986). For example, when a person is considering whether to rob a bank, the reward may be the money, whereas the cost is that, if caught, the person will be put in prison and lose his or her freedom. On the other hand, if the person chooses not to commit the robbery, the “reward” is freedom but the cost is that the person may not have enough money to support the life that the person wants. The decision is made based on the person’s evaluation of whether the reward is worth of the cost.

Deterrence theory from a rational choice perspective claims that punishment of a crime, that is, the cost, must be set high enough to deter a person from committing a crime (Achen and Snidal 1989). The punishment must be swift, certain and severe to be effective in reducing the crime rate (Vito and Maahs 2012). Grasmick and Bursik (1990) have extended the

scope of punishment to include not only punishment imposed by law, but also to include factors relating to conscience (feeling guilty or ashamed for doing something perceived as an immoral act) and attachment to “significant others” (e.g., feeling embarrassed for losing respect of persons important to the perpetrator such as family and friends).

This study has adapted this theory in seeking to explain deterrence of cheating. Therefore, apart from the common precautions undertaken during an examination to prevent cheating from happening, it is expected that rules and punishment, moral belief and attachment to significant others will be factors that may deter students from cheating. Moreover, this study also extends the scope of punishment to include punishment by God, both in this life and in the hereafter. Therefore, religion is also expected to be a deterring factor.

RESEARCH METHODOLOGY

Data was collected from undergraduate accounting students in a public university in Malaysia, of which 435 were returned and usable. Due to the special characteristics of the university as a Muslim majority one, only one university is used for data collection. Classes taken by students from an accounting major were chosen for distribution of questionnaires. The questionnaires were administered in class. Students were reminded that they should be honest when answering the questionnaires. They were also assured that their answer would be completely anonymous and confidential, to be used for research purposes only.

The study used the questionnaire survey instrument developed by Haines et al. (1986), as also adapted by Diekhoff et al. (1996), Pulvers and Diekhoff (1999) and Diekhoff et al. (1999). A pilot study was conducted to refine the content, structure, clarity and readability of the questionnaire to suit the Malaysian context. The questionnaire was sent to five academics. Based on the input and feedback received from the pilot study, minor modifications were made particularly in terms of the wording of a few of the items in the questionnaire to ensure a better understanding of the items by Malaysian students. The demographic section of the questionnaires collected information from respondents regarding their age, gender and level of study.

Cheating students in this study refers to self-reported cheaters. Students were asked to indicate whether they had cheated before in any of four different types of assessment – final exam, mid-term exam, quiz, and class assignment such as term paper, lab assignment and homework assignment. They were asked to limit their answer to cheating that had occurred while they were in the current university only. Their answer was either yes or no. The various types of assessments carried different weights in the final grade. It would be expected that students would cheat more on assessment types that carry less weight and are under less supervision.

Neutralization was measured by statements in the form “Ammar should not be blamed for cheating if...” A list of neutralization statements was given to students, and they were asked to give their opinion whether they agree or disagree with those statements using a five-point Likert scale – strongly agree, agree, neutral, disagree, and strongly disagree. There were eleven statements altogether. The results should provide an insight into the perception of the students and this can be used to curb the cheating problem.

Cheating deterrence was investigated using an open-ended question. An open-ended question of this kind was used as it can capture the opinion of the population (Geer 1991). Since most of the other previous studies were conducted in countries other than Malaysia, an open-ended form of question is vital to enable deterrence factors to be captured that are unique to this country. Students were asked: “What would keep you from or make you stop cheating?” Their answers were grouped into five categories – religion, moral belief, rules and punishment, attachment to significant others, and exam precautions.

RESULT AND ANALYSIS

Demographic

Table 1: Gender and Level of Study of Respondents

Level of Study	Gender		Total
	Male	Female	
1st year	30	63	93
2nd year	24	33	57
3rd year	30	82	112
4th year	45	128	173
Total	129	306	435

A total of 435 undergraduate accounting students participated in this study, of which 306 were female. Students of all levels, from first year through to fourth year, were involved. Table 1 shows the gender and the level of study of the respondents. All the respondents claim to be Muslim.

Table 2: Age and Level of Study of Respondents

Level of Study	Age				Total
	18-20	21-23	24-26	27-30	
1 st year	84	9	0	0	93
2 nd year	9	48	0	0	57
3 rd year	2	101	7	2	112
4 th year	0	147	24	2	173
Total	95	305	31	4	435

The age of the respondents is shown in Table 2 in relation to their level of study. Most of the first-year students are below 20, as this is the group of students who enter university after finishing their foundation studies. Most of the respondents are between 21 to 23 years old, which is the common age of university students in Malaysia.

Types of Assessment Subject to Cheating

Table 3 shows the number of respondents who admitted to cheating according to the types of assessment. 65.3% of students admitted they

had in the past cheated in at least one type of assessment. Most cheating took place in quiz and assignment types of assessment. A quiz is a short examination that carries a low weight towards the final grade. Typically a quiz is done in the classroom during normal class hours, without any special seating arrangement. This gives a greater opportunity for students to cheat. In addition, because a quiz is a minor exam, the probability of getting caught and subsequently being punished is lower. Hence it is not surprising that cheating happens most often during a quiz assessment, and least often during a final examination. The result supports findings by Bernardi et al. (2008) that cheating happens more frequently in minor examinations than major examinations.

Table 3: Number of Respondents Admitting to Cheating

	Frequency	Percentage
Never cheated	151	34.7%
Cheaters (cheated in at least one assessment)	284	65.3%
Cheated in assignment	195	44.8%
Cheated in quiz	202	46.4%
Cheated in mid-tem exam	107	24.6%
Cheated in final exam	22	5.1%

Many cheating also happens during class assignments. The questionnaire further explained that a class assignment includes a term paper, lab assignment, and homework assignment. Usually homework does not carry any marks; hence it would be taken less seriously by students. Besides, it is common, and more effective, for students to study in a discussion group. Such discussions could also include solving and completing homework and assignments. In addition, take-home assignments are not subject to monitoring by the instructor. As suggested by Swift and Nonis (1998) and Thakkar and Weisfeld-Spolter (2012), students have different definitions of cheating and some may think that discussing an individual assignment or homework does not constitute cheating.

Table 4 provides a further breakdown of the types of cheating. Of the 284 students who admitted to cheating, only one quarter had cheated exclusively in assignments. The other three-quarters admitted to cheating

in any of the three types of examination – quiz, mid-term examination and final examination. This shows that cheating in examinations is common among students of this university; however most of the cheating students committed cheating only during quizzes.

The results also revealed that a huge majority of the cheaters had admitted to cheating in the quiz and/or assignment type of assessment. As explained previously, students have more opportunity to cheat in such types of assessment due to a lower degree of monitoring and tendency to be punished. On the other hand, only a very small number of students became major examination cheaters, that is, cheated in both final examination and the mid-term examination. These two examinations are generally considered major examinations as they contribute higher marks to the final grade. If students are caught cheating in a major exam, they will face a harsher penalty. In addition, students have less opportunity to cheat during a major examination because all students from different classes sit for the examination at the same time, there is a proper seating arrangement in the examination room and students are closely monitored.

Table 4: Different Types of Self-Reported Cheating

	Frequency	Overall Percentage	Percentage of Cheaters
Assignment cheaters	69	15.9%	24.3%
Cheated in quiz and/or assignment	280	64.4%	98.6%
Examination cheaters	215	49.4%	75.7%
Major examination cheaters	20	4.6%	7%
Hard-core cheaters	12	2.8%	4.2%

Only 2.8% of the students under this survey cheated in all types of assessment. The result demonstrates that this university has a very minimal proportion of “hard-core” cheaters. Overall, many students cheated but they only cheated on assessments that they perceived as having a lower risk of getting caught and that provided a larger opportunity to engage in cheating.

Cheating Neutralization

Results of the mean score ranking for each of the eleven cheating neutralization statements are shown in Table 5. The table displays mean

scores for three groups – overall respondents, cheaters (students who had cheated in any of the assessments) and non-cheaters (students who had never cheated). The mean score is ranked from the lowest score (strongly agree) to the highest (strongly disagree). Non-cheaters had a higher level of “disagreement” on all neutralization statements as compared to the cheaters, with only two statements scoring less than 4. In contrast, the cheaters responses to nine of the eleven neutralization statements had a mean score less than 4. All these differences were statistically significant at the 1% level. This result is consistent with the results of Diekhoff et al. (1999), Pulvers and Diekhoff (1999), Vandehey, Diekhoff and LaBeff (2007), Olafson et al. (2013) and Meng et al. (2014).

The mean score for all respondents had the same ranking as the mean score of cheaters. The non-cheaters also ranked the statements similarly, except for one neutralization statement. The non-cheaters responded to the statement “Ammar should not be blamed for cheating if everyone else in the room seems to be cheating” as the fourth-ranked statement that they disagreed with, at a mean score of 4.28, in between disagree and strongly disagree. The cheaters ranked the same statement as the eighth out of the eleven statements. The mean score in this case was 3.80, that is, between neutral and disagree. Under the Sykes and Matza (1957) techniques of neutralization, this statement would fall under the category of denial of the victim. This indicates that cheaters have a greater tendency to accept and engage in cheating if they are surrounded by people who are also cheating. They know it is wrong to cheat, but choose to be another perpetrator of the act instead of a victim.

Table 5: Mean Ratings of Cheating Neutralization

Neutralization statement: "Ammar should not be blamed for cheating if..."	Overall (n=435)		Cheaters (n=284)		Non-cheaters (n=151)		Sig.
	Mean Score	Rank	Mean Score	Rank	Mean Score	Rank	
...the course material is too hard; no matter how much he studies, he can't understand it.	3.97	6	3.82	6	4.25	7	.000*
...he is in danger of losing his scholarship due to low grades.	3.99	5	3.85	5	4.25	6	.000*
...he doesn't have time to study because he is working to pay for school.	4.00	4	3.86	4	4.25	5	.000*
...the instructor doesn't seem to care if he learns the material.	3.74	10	3.64	10	3.92	10	.008*
...the instructor acts like his/her course is the only one he is taking; too much material is assigned.	3.53	11	3.39	11	3.80	11	.000*
...his cheating isn't hurting anyone.	4.34	1	4.25	1	4.51	1	.004*
...everyone else in the room seems to be cheating.	3.96	8	3.80	8	4.28	4	.000*
...the people sitting around him made no attempt to cover their papers and he could see the answers.	3.89	9	3.76	9	4.13	9	.003*
...his friend asked him to help him/her cheat and he couldn't say no.	3.97	7	3.82	7	4.25	8	.000*
...the instructor left the room to talk to someone during the test.	4.11	3	3.95	3	4.40	3	.000*
...the course is required for his degree but the information seems useless. He is only interested in the grade.	4.19	2	4.03	2	4.48	2	.000*

*Significant at 0.01 level

1 = Strongly agree, 5 = Strongly disagree

Both cheaters and non-cheaters disagreed most to the statement that "Ammar should not be blamed for cheating if his cheating is not hurting anyone," which is a technique of denial of injury, with cheaters and non-cheaters scoring 4.25 and 4.51 respectively. The result suggests that even cheaters agree that, by cheating, they are being unfair to their friends, and that this reason should not be used to rationalize the cheating.

The neutralization statement which was ranked second-highest by both cheaters and non-cheaters, with mean scores of 4.03 and 4.48 respectively, was "...if the course is required for his degree but the information seems useless. He is only interested in the grade." This shows that students generally think that all courses offered for a degree throughout the academic degree program in this university are useful and should be given appropriate attention. In other words, both cheaters and non-cheaters agree that they need the knowledge, and hence not a single course should be ignored.

The third neutralization statement that both cheaters and non-cheaters did not agree with was "Ammar should not be blamed for cheating if the instructor left the room to talk to someone during the test." The cheaters scored 3.95 for this statement, significantly lower than the score by the non-cheaters, which was 4.40. The difference in scores indicates that some cheaters believe that cheating is justified when they are not under supervision. They will cheat whenever they can cheat without being detected. On the other hand, the non-cheaters keep maintain their high level of integrity even though nobody is watching.

The two neutralization statements with the lowest mean scores are related. In fact, only these two statements scored less than 4 (between neutral and disagree) by the non-cheaters. These statements were "Ammar should not be blamed for cheating if the instructor doesn't seem to care if he learns the material," and "the instructor acts like his/her course is the only one he is taking; too much material is assigned." Both statements are about the instructor, and thus involves a technique of condemning the condemners, which implies that the students tend to put the blame on the instructor to justify their cheating behavior. This is consistent with the findings by Brent and Atkinson (2011), Zito and McQuillan (2010), Olafson et al. (2013) and Ibrahimi et al. (2013) that condemning the condemners is one of the common neutralization techniques.

Cheating Deterrents

Table 6 presents the answers given by students from both cheaters and non-cheaters groups to the open-ended question to find out effective cheating deterrents from the perception of students. A total of 387 students, or 89% of the respondents, answered this question. A number of students gave more than one answer; all relevant answers have been taken into account in the

analysis. In addition, there were also irrelevant answers that are regarded as excuses, or neutralization, rather than deterrence. These answers, numbering 106, have been excluded from Table 6 and will be discussed further in the next section. By contrast, if the students answered, “no comment,” “I don’t know” or any other similar answers, their responses were disregarded entirely. In total, 348 responses were available for analysis.

The top response received from both cheaters and non-cheaters on how to deter them from cheating is their religion, which in this study refers to Islam, since all respondents are Muslims. Examples of the answers are “Allah is watching,” “fear the punishment of Allah,” “remember Allah,” “result will not be blessed by Allah,” and “will not receive *barakah* (blessings) from Allah.” As explained by the deterrence theory, these students choose not to engage in cheating because they want to avoid pain, which is the punishment, and want to seek pleasure by getting blessings from God.

Table 6: What would Keep you from or Make you Stop Cheating?

	Overall	Cheaters	Non-cheaters
Religion	157	96	61
Moral belief	76	34	42
Rules and punishment	71	52	19
Attachment to significant others	31	15	16
Examination precautions	13	9	4

The second and the third most quoted response, which overall received about the same number of responses, were “moral belief” and “rules and punishment,” respectively. Moral belief refers to one’s belief of what is right or wrong. Students with a moral belief refrain from doing what they believe is wrong. Those who claimed to be deterred by a moral belief answered, among others, “guilty feeling,” “be honest” and “ethics.” The result is in agreement with the extension of the deterrence theory by Grasmick and Bursik (1990) that good conscience, that is, feeling guilty or ashamed, can stop or discourage students from cheating. Under “rules and punishment,” students deter themselves from cheating because they know it is not allowed by the rules of the university and if they break the rules, they may be punished. They fear the punishment, where the harshest can be

dismissal from the university, and also the consequences after being caught, which includes embarrassment especially to their family members and their loved ones. More cheaters quoted “rules and punishment” compared to the non-cheaters. Answers by students categorized under “rules and punishment” include “fear/embarrassment of getting caught,” “strict rules,” and “enforcement of disciplinary action.” This result supports the argument by La Salle (2009) that cheating can be prevented if students think that their act can be detected and that if caught, the punishment is severe.

As proposed by Grasmick and Bursik (1990), “attachment to significant others” can deter unethical behavior as students do not want to hurt the feelings or lose the respect of people that are significant in their life, such as parents. Students mentioned “my family would be disappointed if I am cheating,” “think about my parents and family,” and “my parents and my crush.” Although this type of response was not received as often as the others, it still has its deterrent effects especially in a country like Malaysia where relationship with family is still regarded as particularly important.

Only a few students think that precautions taken during an examination can deter them from cheating. This finding is surprising since precautions, such as a proper seating arrangement and continuous monitoring, are common practices in most schools and higher learning institutions. However, this does not suggest that examination precautions are not effective. Findings from the types of assessment subject to cheating have supported the notion that examination precautions play an important role to curb cheating among students. One explanation for this is that examination precautions are essential in deterring students from cheating, but must also be supported by other measures. Students are creative in every way and they continue to find new ways of cheating. Another possible explanation is most students provided answers that can deter them from cheating in all types of assessment, including in quizzes and assignments, where monitoring is minimal.

DISCUSSION

Our findings on the types of assessment giving rise to cheating cause some concern as more than half of the respondents admitted having been involved

in cheating in at least one form of assessment. Scrutinizing the types of cheating reveals that cheating is common in quizzes and written assignments, where students are under minimal supervision and any punishment, if they are caught, is less severe. On the other hand, fewer students cheated in mid-term examinations, and final examinations, where the supervision is very strict and the punishment is most severe. Therefore, instructors must explore new types of assessment that do not give students opportunities to cheat, particularly assessments to replace quizzes and written take-home assignments.

Furthermore, students must be taught that plagiarism and cheating are unethical from their early years of study and must be guided to cite others' work to avoid plagiarism. As the saying goes "prevention is better than cure," it is better to give students the knowledge about ethics as early as possible, than wait until they are already involved in this unethical behavior and then try to correct them. In addition, students may have different understandings of what actions are regarded as cheating. Hence, instructors should clearly express their instructions, for instance, whether a discussion is allowed in writing a report assignment.

Regarding the cheating neutralization, overall responses from students show that most of them do not agree with the justifications provided. However, the responses from students who cheat is worrying because the degree of their disagreement is low, sometimes more towards neutral. In other words, students who have engaged in cheating feel that there are acceptable reasons to commit this unethical behavior. Moreover, the "condemn the condemners" technique is least disagreed by most students, which means there are students who think that it is appropriate to cheat if they have an instructor that they are not happy with (e.g., because the instructor gives them too much work or does not give them proper attention). This finding is consistent with the answers of several students to the open-ended question on cheating deterrence. Their answers reveal that some students are unhappy with the current education system and use that as an excuse to neutralize their cheating. In their opinion, the current system puts too much emphasis on examinations that require memorization. Students responded that being "well prepared for exam" and "study well" will stop them from cheating. As explained by one student, "if I have enough preparation and have more understanding about that subject, I will avoid from cheating." Moreover,

several students complained about the current education system and asked for a change in the system for them to stop cheating. Answers such as “give less assignments so that students have lots of time to study” and “lecturers need to make easy question in the exam” portray the dissatisfaction of these students with the current methods employed by lecturers and the university’s education system and that those excuses are given as neutralization to justify their cheating behavior.

Nevertheless, their dissatisfaction may have some basis, as shown by the response of one student, that “students tend to cheat because our examination system is based on theory and remember, rather than application.” Although this is an excuse to neutralize the cheating behavior, it may also suggest that students feel they are not fairly and reasonably assessed. Hence, this would suggest that instructors and the university should improve teaching techniques, assessment methods and education policies to reduce dissatisfaction among students. As proposed by the Bloom’s taxonomy of cognitive process dimensions (Krathwohl 2002), the process of learning should enable students not only to remember and understand, but also to apply, analyze, evaluate and create, and these can be achieved through various assessment methods which are not limited to examinations. Most universities in Malaysia are already adopting the Bloom’s taxonomy, since it is one of the cognitive domain taxonomies proposed by the Malaysian Qualifications Agency (2013), the entity that is entrusted by the government to monitor the quality of higher education in Malaysia. Instructors are starting to give more assignments that require students to analyze, evaluate and create. However, the weighting of assignments in final grades has not changed overall and final examinations still carry the same percentage, while questions posed in examinations still require memorization to a certain degree. As a result, students are burdened with excessive assignments that leave them less time to prepare for examinations. In addition, not all instructors can grasp and apply the concept of Bloom’s taxonomy immediately. Universities must provide many workshops and training to ensure a shift in paradigm and practice takes place among the university instructors.

One interesting finding of this study is how religion can be used as an effective deterrent from unethical behavior. In applying the deterrence theory that punishment must be made severe to ensure its effectiveness in deterring

unethical behavior, Muslims believe that punishment in hellfire is the most severe of all. This is supported by Shariff and Rhemtulla (2012), who found evidence in a study at the societal level that a negative relationship exists between the belief in hell and the national crime rate. In other words, if people in a country believe in hell, the crime rate in that country is expected to be lower than would otherwise be the case. Nevertheless, as can be seen in this study, despite the belief in hell among Muslims, the findings are like other studies done in non-Muslims countries. The cheating rate among students is still high, and cheaters tend to be more acceptable to excuses. One possible explanation of this is that, the level of understanding of religion between individuals is different, and this affects how religion can deter them from cheating. For one group of students, although they are aware that what they do is wrong, they may perceive cheating as a minor sin as compared to other major crimes such as robbery and murder. Hence, they may think that the punishment in the hellfire in this case will not be as severe as compared to other cases. It is also possible that because they think cheating is a minor sin, it is easier for them to obtain forgiveness from God. Students who said religion can deter them from cheating have different views, possibly because they have a greater understanding to the religion. For this group of students, cheating is a serious misdeed. They relate cheating to loss of blessings from God, which may negatively affect them their whole lives. Therefore, effectiveness of religion as a cheating deterrent depends upon one's understanding of the teaching of the religion itself and how the level of seriousness of cheating is perceived as a sin.

Another main reason why religion can be a cheating deterrent is the concept of *ihsan in Islam*. The concept, derived from a *hadith*² by Prophet Muhammad³, emphasizes the fact that even though we cannot see God, it is certain that God sees us and He is aware of whatever we do. Generally, students cheat when they know nobody is watching. No student will cheat if the examination invigilator stands in front of that student all the time. So, to be able to realize that the God is watching all the time should cause a student to refrain from cheating. Nevertheless, although the concept is known to most Muslims, it is very difficult to be put into practice. While most Muslims are aware that they are watched and monitored all the time, not everyone can feel that he or she is being watched. This, too, depends on the understanding and assimilation of that individual towards the religion.

The result from cheating deterrents also shows that even the cheaters mentioned religion, rules and punishment, and moral belief as effective factors that can stop them from cheating. It should be noted that the classification between cheaters and non-cheaters are based on their previous cheating experience. The cheaters may have now stopped from cheating in examinations, and these are the factors that have successfully changed their behavior. Though more studies are required to come into that conclusion, this study provides early evidence on possible deterrents that can be considered by future researchers.

CONCLUSION, IMPLICATIONS, LIMITATIONS AND SUGGESTIONS

This study investigated cheating behavior among undergraduate accounting students in a public university in Malaysia. Four hundred and thirty-five students from all levels of the accounting undergraduate programs participated in the study. In particular, this study investigated the types of assessment subject to cheating among the students, the neutralization that they may use to justify their cheating behavior, and the measures that can be used to deter students from cheating. It was found that more than half of students have engaged in some kind of cheating behavior, but very few did so in a final examination. Most cheating took place in assessments that are subject to less monitoring and where, if caught, the student is subject to less severe punishment. All students agree that the most acceptable justification used to neutralize the cheating behavior is when instructor does not give much care and attention to the students and does not try to understand students' limitations.

The most interesting and significant outcome of this study is to suggest religion as an effective cheating deterrent. A good practising Muslim should be able to control his or her behavior always, even without the presence of other people because he or she knows that God is always watching. A good Muslim also wants to avoid punishment in the hereafter; so, for this reason he or she must abstain from unethical acts. To put this into practical, higher learning institutions should put emphasis on the teaching and assimilation of Islam in every Muslim student so they will become good Muslims with accurate understanding of the religion itself. Although the Islamic teaching could have been instilled inside them since their young age, continuous

education is vital and higher learning institutions, especially those with Islam as its central, must take part in nurturing and developing good Muslims. In addition, it may be a good practice to remind students every time before an examination or any assessment, that God is always watching and He will know if the students choose to be dishonest. Nevertheless, further studies are necessary to extend this suggestion to other religions as each religion has its own teachings.

The findings from this study has opened a new discussion on the concept of punishment within the context of the deterrence theory. Previous studies have explained punishment to include punishment during this life, either as imposed by law such as fines and imprisonment, or in relation to conscience such as feeling guilty or ashamed. This study has expanded the concept of punishment to include punishment in the hereafter, that is, in the life after death. To Muslims, the life in the hereafter is eternal, and any punishment is more severe. Hence, the deterrence effect should be stronger than any other type of punishment.

This study has a few limitations. First, it identifies students who cheat based on prior cheating experiences. It is possible that some of these students have regretted and repented their unethical behavior, and have no intention of cheating in the future. Thus, in the analysis of the cheating neutralization and cheating deterrents, it is important to bear in mind that cheaters who have repented may have turned into non-cheaters and this could have affected the findings. In relation to this, the second limitation of the study is it does not consider the level of study of the students, which can affect their maturity level and moral reasoning. Future research could identify cheaters based on future intention to cheat instead of past behavior, and to analyse how their future intention is affected by the level of study. Third, the findings on cheating deterrents, especially religion, is derived from responses to an open-ended question. This study made no attempt to further explore the effect of religion on cheating behaviour.

Therefore, further research is needed to understand the role of religion as an effective cheating deterrent. Fourth, since students are asked to self-report their cheating behavior, there is the possibility that students did not provide honest answers due to the fear of being identified and getting caught, although they had been informed that all answers were confidential and

strictly for academic purposes. One suggestion to overcome this problem is to ask someone from outside the university and unknown to the students to administer the process of distributing and collecting the questionnaires. Fifth, since most respondents in this study disagreed to the neutralization statements used, which were adopted from Haines et al. (1986), future research should explore new neutralization statements. Lastly, data for this study was collected from only one public university in Malaysia. Given that there are many other public universities that are offering undergraduate accounting programs in Malaysia, results from this study should not be generalized to other institutions. Any similar research in the future should include more institutions in the sample.

ENDNOTES

1. From the Hadith no.1579 in Chapter 276 of Imam Nawawi's *Riyadh as-Salihin*, Abu Hurairah said, The Messenger of Allah said, "He who takes up arms against us is none of us; and he who cheats us is none of us." (narrated by Muslim).
2. The term *hadith*, as defined by the Merriam-Webster dictionary, refers to the narrative record of the sayings or customs of Muhammad and his companions.
3. From the Hadith no.2 of Imam Nawawi's *Forty Hadith*, as it was narrated on the authority of Umar, who said:

While we were one day sitting with the Messenger of Allah, there appeared before us a man dressed in extremely white clothes and with very black hair. No traces of journeying were visible on him, and none of us knew him. He sat down close by the Prophet, rested his knee against his thighs, and said, "O Muhammad! Inform me about Islam." The Messenger of Allah said, "Islam is that you should testify that there is no god except Allah and that Muhammad is His Messenger, that you should perform prayer, pay the Zakat, fast during Ramadan, and perform pilgrimage to the House, if you are able to do so. The man said, "You have spoken truly." We were astonished at his questioning him (the Messenger) and telling him that he was right, but he went on to say, "Inform me about iman." He (the Messenger of Allah) answered, "It is that you believe in Allah and His angels and His Books and His Messengers and in the Last Day, and in qadar (fate), both in its good and in its evil aspects." He said, "You have spoken truly." Then he (the man) said, "Inform me about Ihsan." He (the Messenger of Allah) answered, "It is that you should serve Allah as though you could see Him, for though you cannot see Him yet (know that) He sees you." He said, "Inform me about the Hour." He (the Messenger of Allah) said, "About that, the one questioned knows no more than the questioner." So he said, "Well, inform me about the signs thereof." He said, "They are that the slave-girl will give birth to her mistress, that you will see the barefooted, naked, destitute, the herdsmen of the sheep (competing with each other) in raising lofty buildings." Thereupon the man went off. I waited a while, and then he (the Messenger of Allah) said, "O Umar, do you know who that questioner was?" I replied, "Allah and His Messenger know better." He said, "That was Jibril (the Angel Gabriel). He came to teach you your religion."

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