

## **An examination of cheating in higher education and implications for accounting and business faculty**

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### **ABSTRACT**

The purpose of this paper is to review and summarize research examining academic dishonesty in higher education and suggest, based on previous research, issues that must be addressed if this serious problem is to be alleviated. Research in this area strongly suggests that the majority of college students admit to engaging in academically dishonest behaviors. Research suggests that students do not agree, in many cases, on what constitutes cheating. This research concludes with the proposal that, among other actions, if business faculty are to decrease the amount of cheating at their schools, they must more clearly identify for students what constitutes cheating, have a written honor code, give specific information about the consequences of cheating, and let students know the high probability of their getting caught cheating.

Keywords: Cheating, academic dishonesty, perceptions, higher education

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## 1. Introduction

The problem of students engaging in academically dishonest behaviors has become a widespread problem in this country. Much research has been published regarding this problem. This is of concern to business professors (as recent scandals have occurred in the business world such as Arthur Anderson, WorldCom, Enron, etc.) as they prepare to send business students out into the workplace. This is especially of concern to accounting professors since the accounting profession is dependent upon the public's trust in providing audit and tax services. Many factors have been suggested that might be causing the increase in student cheating, and many suggestions have been made for addressing this problem. This paper will first review the literature in this area and conclude with actions that the research suggests must be taken by business professors and universities to help alleviate this very serious problem.

## 2. Review of the Literature

Academic dishonesty in higher education is well documented and has been a serious problem for many years. Studies examining the rate of cheating by college students have reported a range from 13% to 95% (McCabe and Trevino, 1993). Research into academic dishonesty dates back to 1915 (Callahan, 2010) and has continued to this date. This problem of cheating by business students is especially of concern as business schools graduate students who will enter the workplace. Several studies have shown that students who engage in dishonest behaviors in college are much more likely to engage in unethical (and sometimes illegal) behaviors at work (Sims 1993; Nonis and Swift 2001; Lawson 2004).

One interesting question is whether business students cheat more than nonbusiness students. The results of research regarding this question have been mixed. In one study (Klein et al., 2007) 268 students were given a questionnaire asking them questions regarding their perceptions of cheating and the types of cheating, if any, they had engaged in. For analysis students were grouped into business students and students from other professional schools. Overall, about 86% of students stated they had cheated while in college at least one time. However, the results indicated that business students did not report a significantly higher rate of cheating than nonbusiness students. In examining student perceptions of dishonest behavior, business students had a tendency to be more lenient in their definition of academically dishonest behaviors than nonbusiness students.

However, other studies have shown that business majors did cheat more than other university students. In one such study (McCabe et al., 2006), the authors administered a survey to graduate students at 32 colleges and universities. The usable responses totaled 5,331, of which 623 were graduate MBA students. The students were asked to state whether they had engaged in any of 13 different academic behaviors. Five of these acts related to cheating on an exam and eight related to written assignments. The results indicated that cheating among graduate business students was significantly higher than among nonbusiness graduate students. Additional studies by McCabe (1997) and Park (2003) reported similar results for undergraduate students. These results are consistent with other studies in this area (McCabe, 1997; Park, 20003; Levy and Rakovski, 2006).

Accounting faculty are especially concerned with academic dishonesty by accounting majors. As stated earlier, the accounting profession depends upon the public's trust in providing its services. If the accounting professionals were to lose the public's trust, their services would be of little, if any, value to anyone. Research examining the degree to which accounting majors

have admitted to cheating is limited. One such study (Morris and Kilian, 2007) examined whether accounting majors were as likely to admit to having engaged in academically dishonest acts as other business majors. The sample size consisted of 569 undergraduate business majors from seven colleges. This sample included 294 accounting majors. The results indicated that there was no significance different between the numbers of accounting students who admitted to cheating compared to other business majors. The percentage of accounting majors admitting to cheating was 54%.

In a related study, Elmore et al. (2011) examined whether accounting majors and other business majors were first able to identify what was referred to as active versus passive forms of academic dishonesty. The sample consisted of 249 business majors from one university. Active forms of cheating included looking on another person's exam, taking a picture of an exam, turning in a paper written by someone else, etc. Examples of passive forms of cheating included using a false excuse to delay taking an exam, exceeding the time limit on a take-home exam, giving information about an exam to another student who has not yet taken the exam, etc. The definitions of active versus passive forms of cheating were earlier examined by Anitsal et al. (2009). Students were first asked to state whether they considered each behavior to be cheating. Students were then asked to indicate the probability they would cheat in the given situation. The results indicated that non-accounting majors did correctly identify both active and passive behaviors as being dishonest and stated they avoided such actions. However, the accounting majors only identified active dishonest behaviors as cheating and sought to avoid them. Passive forms of dishonest behaviors were not considered cheating by the accounting majors and they gave no indication they would avoid such actions.

### 3. Perceptions of Dishonest Behaviors

One issue that is related to cheating by business students is their perceptions of academically dishonest behaviors. If students can't agree on what constitutes cheating, how can professors expect them to avoid the practice of cheating? Several studies have addressed this issue. In one study (Ameen et al., 1996), 285 accounting majors from four universities were asked to state their perceptions of 23 academic practices that related to exams, written papers, homework assignments, etc. The subjects rated the severity of each scenario using a six-point scale ranging from 'not cheating' to 'most severe'. Other information gathered from the students included whether they had ever cheated in school and whether or not they planned to cheat in the future. The results indicated that among the practices listed, students felt the failure to tell the professor of grading errors to be the least severe form of cheating while exchanging papers during an exam was considered to be the most severe form of cheating. Not surprisingly the students who reported they had never cheated considered all 23 of the questionable practices to be more severe forms of cheating than those students who had reported cheating in the past. These differences were statistically significant in all but two scenarios. Additional results stated that 56% of the accounting majors admitted to having cheated in the past and 33% indicated they planned to cheat in the future. It is important to note that there were significant disagreements among all students as to the degree of severity of cheating in most of the practices listed in the questionnaire.

In a related study (Morris and Kilian, 2007), business students were presented with five short scenarios involving academic settings and asked to indicate whether they believed the individuals involved had cheated. The three options given to the students were: I believe this

person did cheat, I believe this person did not cheat, or I can't decide if this person cheated. The sample size consisted of 569 business students from seven universities. Of the 569 students 294 were accounting majors. The results indicated that in the majority of scenarios there was significant disagreement among students as to whether the individuals had cheated.

In another study (Schmelkin, 2008) 560 undergraduate students from one university were asked to rate 30 academic behaviors from 'less serious' to 'very serious'. These results were then compared to a similar study (Pincus and Schmelkin, 2003) administered to university faculty. The comparison of these results indicated that students and faculty generally agreed on what constituted less serious acts of dishonesty. However, there was disagreement on several items regarding what constituted very serious acts of dishonesty. For example, "forging a university document" was considered a very serious violation by faculty but was considered significantly less serious by students. These results indicating disagreements between students and faculty on matters of academic dishonesty are consistent with Stern and Havlicek (1986).

In a study by Graham et al., (1994) a sample of 480 students and 48 faculty members from two colleges were asked to rate the severity of cheating of 17 questionable academic behaviors. The subjects were asked to rate these behaviors on a four point scale ranging from (1) not cheating at all to (4) very severe form of cheating. The behaviors in the survey included looking on someone's exam, allowing another student to look on his/her exam, not doing his/her fair share on a group project, allowing someone to copy homework, etc. The results found that in all of the 17 behaviors listed students considered such behaviors to be less severe forms of cheating than faculty. There was also disagreement among students as to the severity of these behaviors. As with the other studies discussed in this paper on this topic, these findings strongly suggest that faculty need to be clearer as to how they define cheating.

#### **4. Other Factors Affecting Cheating**

There is little disagreement that the introduction of technology has given students more opportunities and made it easier for them to cheat (Born, 2003; Scanlon, 2004). Students now have use of the Internet, phones that can store information and take pictures of exams for future use, etc. One of the biggest problems has been Internet plagiarism. Plagiarism has been defined (Park, 2003) as "literary theft, stealing (by copying) the words or ideas of someone else and passing them off as one's own without crediting the source". Plagiarism has always been a problem in higher education. However, the Internet has made this problem much worse. In one study (Jones, 2011) surveyed students in an online business class and asked them if they had engaged in Internet plagiarism or knew someone who had engaged in this activity. The results indicated that 50% of the students surveyed indicated that they had or knew someone who had cheated via Internet plagiarism. What is maybe most disturbing is the fact that 67% of the respondents stated that they would in the future intentionally plagiarize a course assignment.

Research studies have also examined whether the existence of a university's Honor Code can reduce the amount of student cheating. One such study (Ely, et al., 2014) administered a quiz to 10 introductory accounting classes. In three of these classes students were proctored. In the remaining seven classes students were not proctored and were given one of three versions of the quiz: 1. There was a copy of the university's Honor Code that students were asked to sign; 2. Students were asked to write a few sentences explaining the importance of academic integrity and why they believed cheating was wrong; 3. Students were neither given a copy of the school's Honor Code nor asked to answer the question regarding academic integrity and cheating. The

results indicated that having students sign the Honor Code did significantly reduce the cheating among the students. However, there was not significant reduction in cheating by students who had answered the question about academic integrity and cheating.

In another study examining the effectiveness of Honor Codes to deter cheating (McCabe and Trevino, 1993) 6,096 students took part in a survey from 28 universities. Students were asked to state how often they had engaged in each of 12 specific acts of dishonest behaviors. This was measured on a four point Likert scale (1= never to 4= many times). Students whose schools did have a formal Honor Code reported significantly less cheating than students whose school did not have a formal Honors Code. Other studies have reported similar results (Burrus et al., 2007; Paili, et al., 2014).

Researchers have investigated what other factors are associated with student cheating. One such study (Atmeh and Al-Khadash, 2008) surveyed 307 undergraduate accounting students. The study examined gender, class standing (year in school), student GPA and levels of deterrents. The results found that females cheated less than males and that students with the lowest GPAs were more likely to cheat. The results also indicated that later-year students were less likely to cheat. Results regarding the inverse relationship between GPAs and cheating were also confirmed by O'Neill and Pfeiffer (2012). Deterrents by the instructor also had a positive effect on decreasing the level of student cheating. These deterrents included asking students to put all books and personal belongings away, separating students by an empty seat, announcing penalties for cheating prior to students taking exams, walking up and down the classroom aisles during the exam, etc.

A related study (LaSalle et al., 2009) examined whether the perceived probability of detection (getting caught at cheating) and the perceived severity of punishment could be used to predict cheating by students. A sample consisted of 238 undergraduate students, almost all of whom were business majors. Students were divided into perceived high level of punishment and perceived low level of punishment groups. In the perceived high level of punishment group students were given explicit information about the severity of the punishment of cheating. In the perceived low level of punishment group, students were not given such information. Students were also divided into high probability of detection and low probability of detection groups. In the low probability of detection group the instructor told the group he would have to leave the classroom for about 10 minutes. In the high probability of detection group the instructor remained in the room at all times. Students were asked to complete a difficult trivia quiz. All students were provided an answer sheet on the last page of the quiz. Students were told they should not look at the answer sheet until they had turned in their completed quizzes.

The results found that subjects in the perceived high level of punishment group were more likely to cheat than those in the perceived low level of punishment. In fact, students in the high level of punishment group were almost three times more likely to cheat than those in the low level of punishment group. These results are consistent with O'Neill and Pfeiffer (2012). Also students in the low probability of detection group were more likely to cheat than those in the high probability of detection group. The low probability of detection group was more than three times likely to cheat than those in the high probability of detection group.

Another question is whether students' awareness of others cheating will increase the probability of their cheating. In a study addressing this issue (Bernardi et al, 2012) researchers surveyed 195 undergraduate business majors enrolled in accounting classes from three universities. The results indicated that students were more likely to engage in academic dishonest behaviors if they knew of others who were doing the same. It appears that observing other cheat

reinforces the cheater's dishonest behaviors. The results also indicated that students who had cheated on prior exams were more likely to cheat in the future than other students. These results are consistent with other findings (Tibbetts and Myers, 1999; Baack et al, 2000; McCabe et al, 2006; Graham et al., 1994).

## **5. Implications and Suggestions**

A review of the literature suggests several steps should be taken to address the serious issue of student cheating. It should be of great concern to business faculty that several studies have suggested that business students have some of the highest levels of cheating on the university campus. Perhaps one of the most important steps business faculty can take in addressing this issue is to give students a clearer understanding of what constitutes academically dishonest behaviors. There is significant research to suggest that there is disagreement among students on this topic. How can students be expected to avoid cheating if they are not sure which acts are considered cheating?

All business schools should have a written Honor Code. This should be in addition to any university's Honor Code. Students should be reminded of the Honor Code on a regular basis. It should be included in each course syllabus. Professors should stress to students that they take the Honor Code very seriously and have zero tolerance towards cheating. Students should be given explicit information about the consequences of cheating.

Business faculty can take certain steps to at least make cheating more difficult. Different versions of the same exam can be administered to students. This is especially important when giving multiple choice exams. Professors should not allow students to ever use cell phones during an exam. They can be used to text other students, take pictures of the exam, etc. Students should be allowed to use calculators which only perform the basic four functions. More advance calculators can store information that can be used to help students cheat. Unless a professor plans to give all new questions on every exam each semester they should not go over exams in class. Students can come by the professor's office to go over exams already taken and see what they missed. Going over recently taken exams in class allows students to record the class discussion of the exam questions and take pictures of the exam (via their phones). It is this author's experience that only a very small percentage of students will ever come by the professor's office to see what they missed on previous exams. Lastly, instructors should require students to submit all outside written assignments for textual similarity review by plagiarism detection software or websites (such as turnitin.com). This author has found that this is an effective method for decreasing the problem of plagiarism.

## **6. Conclusions**

The purpose of this paper was to review the literature with regards to academic dishonesty in higher education. This topic should be of particular concern to business faculty as some research suggests that business majors cheat more than other students on campus. Also, business students, particularly accounting students, go to work in professional positions that demand they are honest and above reproach, especially in the light of recent scandals. This paper recommended some specific methods to effectively address this serious issue.

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