

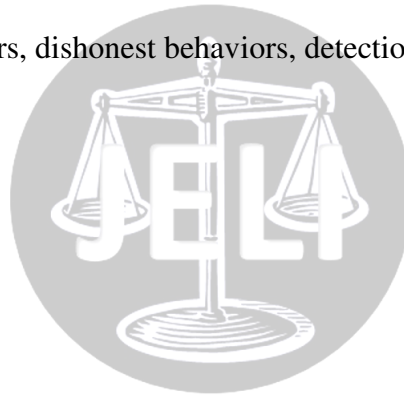
A revisit: an investigation examining methods used by accounting professors to prevent dishonest behavior

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ABSTRACT

Widespread academic dishonesty has been reported among college students in recent years. The percentage of college students who have admitted to cheating while in school has been reported as high as 75 percent. This has resulted in a large amount of research in the areas of cause, prevention and detection of such behaviors. Many techniques have been recommended to help alleviate this problem. The primary purpose of this paper is to expand upon an earlier study (Morris, 2008). In this current study 800 accounting professors were asked if they employed some of the commonly prescribed techniques to help prevent and detect cheating. The results indicated that a majority of the respondents surveyed employed most of the selected methods but indicated that they believed cheating in their classes had gotten worse.

Keywords: accounting professors, dishonest behaviors, detection of dishonest behaviors, accounting students



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INTRODUCTION

There have been numerous studies in recent years indicating that cheating is a very serious problem in colleges in the United States and around the world. Given recent accounting scandals (Enron, Arthur Anderson, MCI, etc.) it should be of no surprise that these problems of dishonesty are of great concern to accounting educators. Sims (1993) found a positive relationship between academic dishonesty and dishonesty in the workplace. The accounting profession depends upon public trust and confidence. Without it, the services provided by the profession would have little, if any, value to society. Morris and Kilian (2007) have found that accounting majors admitted to engaging in cheating just as often as other business majors. These concerns of college educators have resulted in a significant amount of research related to the prevention and detection of cheating by college students. A previous pilot study by Morris (2008) indicated that accounting professors do, for the most part, make use of various methods to help prevent cheating. However, the results indicated only limited success. The purpose of this paper to describe a study which expanded on the previous research by Morris (2008). The study examined which, if any, methods accounting professors employed to help prevent cheating. The study also asked the respondents to indicate how much success, overall, they believed they had achieved. In this paper the terms cheating and dishonest behavior are considered synonymous.

REVIEW OF THE LITERATURE

Prescott (1989) has defined cheating as “a fraudulent behavior involving some form deception whereby one’s work or the work of others is misrepresented”. The literature is rich with empirical research suggesting methods which might be effective in preventing and detecting dishonest behavior. For example, Ameen et al., (1996) asked accounting students to evaluate each of several techniques that are commonly used by professors to prevent cheating on exams. The results indicated that students believed the following methods were very effective methods of deterring cheating on exams: Knowing that the questions and answers on multiple choice exams were scrambled and knowing that the information given for problem/short answer questions varied on different versions of the exam. These results were supported in another international study by Bernardi et al., (2008). In this study business students from Australia, China, Ireland and the United States were asked, among other things, what methods might be effective to deter cheating. In addition to the methods mentioned previously the results also suggested a need for an increased level of professor supervision during the exam and harsher punishment for getting caught cheating.

In another study by Nonis and Swift (1998) 301 marketing students from two universities were surveyed regarding the perceived effectiveness of methods designed to prevent cheating. The deterrents deemed most effective were the professor announcing the penalties for cheating, asking the students not to cheat and encouraging students to report other students they believed had cheated. Another significant finding of this study was that 44% of the respondents stated that they had obtained a copy of the exam prior to the date in which the exam was given (the questionnaire did not ask the subjects had stolen the exam or obtained it from a student organization). This result suggests the need for instructors to make sure they account for all copies of the exam once they are handled out in class. In this study the least effective methods of deterring cheating were reported by the students

to be the professor constantly watching the students, announcing to the class that he is watching them and asking students to leave their personal belongings far from their desk.

A related study by Kerkvliet and Sigmund (1999) examined, among other things, the effects of a verbal announcement warning students before exams that cheating was “proscribed and actively discouraged by the university”. The results found that such a warning reduced cheating by 12 percent. Additional, the results indicated that using a second version of an exam decreased cheating by 25 percent. This study involved 597 students from two public universities.

Another area of concern for college professors is that of plagiarism on submitted papers. Rocklin (1996) suggested, as one means of discouraging this behavior, that professors require students to submit interim evidence of their progress. Such evidence might include an early bibliography, an outline, a rough draft, etc. Davis (1993) states the importance of making clear to students the differences between plagiarism, paraphrasing and a direct citation. Additional, Dodd (2007) stated the importance of schools having a strong written honor code (academic integrity policy) which should be included in the class syllabus.

There has been one pilot study which asked accounting professor to identify which of the more common techniques they employed for preventing cheating. In this initial limited study by Morris (2008) it was found that many accounting professors do employ various methods to prevent cheating. However, the respondents indicated they believed the use of these methods only had limited benefit.

HYPOTHESIS DEVELOPMENT

Given the amount of published research and interest in the prevention and detection of dishonest behavior it was predicted by the author that a significant number of accounting professors would state that they use at least some of the more popular prescribed methods to help with the problem of cheating among their students. This led to the following hypothesis:

H1: A significant number of accounting professors will indicate that they do employ some of the methods presented (in the survey) as ways to help decrease the amount of cheating in their classes.

A review of the literature revealed little significant evidence as to whether these methods employed by accounting professors are effective or to what degree they might be effective. However, given the abundant amount of writings and discussions among college faculty regarding the seriousness of cheating on college campuses, the author believed it was reasonable to assume that these various methods have had only limited success in preventing cheating by college students. This led to the second hypothesis:

H2: A significant number of accounting professors will indicate only limited success in the use of these methods to prevent cheating in their classes.

RESEARCH METHODOLOGY

A survey was designed to ask subjects, among other things, if they employed specific methods to help them prevent cheating by their students. This survey was sent (via email) to a sample of 1,000 accounting professors which were selected at random from *Prentice Hall Accounting Faculty Directory*. They were questioned regarding methods which had been identified in the literature as being most useful in assisting with the problem of cheating. They were further questioned regarding the effectiveness of these methods to help prevent academically dishonest behavior by their students. This survey was a modified version of the one administrated by Morris (2008). The survey was modified based on feedback from colleagues, respondents from the initial survey and additional research. Useable responses totaled 137.

RESULTS

The results can be found in table 1(Appendix). The first hypothesis stated that a significant number of respondents would indicate that they did employ some of the of the methods presented (in the survey) as ways to help decrease the amount of cheating in their classes. The results supported this hypothesis. In fact, most of methods presented were reported as being used by a majority of the respondents to help prevent cheating in their classes.

The second hypothesis stated that a significant number of accounting professors would indicate only limited success in the use of these methods to prevent cheating in their classes. The results also supported this hypothesis. 70.4 percent of subjects reported that they believed the use of these methods had only limited benefit or no benefit at all in decreasing cheating in their classes.

Additional results not directly related to the hypothesizes tested revealed that most subjects reported that they believed the amount of cheating had remained about the same in recent years (37.8 percent) while 56.5 percent believed cheating had gotten worse. Finally, they reported that they felt their school would support them if they accused a student of cheating (79.4 percent). In comparing these results to an earlier study (Morris, 2008), it appears that accounting professors are employing more methods to help prevent cheating yet feel they are less successful in preventing student cheating.

DISCUSSION AND CONCLUSIONS

Cheating is a very serious problem facing professors of all disciples in this country and around the world. This paper discussed a study which examined whether various methods recommended in the literature were being used by accounting professors and whether they believed these methods were effective in helping to deter cheating. The results indicated that a significant number of respondents were employing a number of the methods mentioned in the survey. However, a significant number of the professors indicated that they believed the use of these methods only had limited (or no) benefit in decreasing the amount of cheating in their classes. In conclusion, accounting professors, along all other educators, must continue to look for ways of discouraging academically dishonest behaviors on our college campuses.

LIMITATIONS OF THE STUDY

The usable responses in this study were only 137. A larger response might give a clearer picture of this problem. This survey did not specifically address potential problems related to students using AI (artificial intelligence) software. Future studies should seek accounting professors' impressions regarding the development of this important tool and possible cheating. The study did not distinguish between accounting professors teaching undergraduate versus graduate courses. There might be a significant difference in responses depending upon the type of accounting classes being taught.



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APPENDIX**Table 1 - Responses of Accounting Professors (n=137)****Responses Regarding Uses of Various Methods to Reduce Cheating in the Classroom**

1. Do you discuss with to your students your expectations with regards to academic honesty?

Yes: 89.5%

No: 10.50%

2. If you give multiple choice questions on your exams, do you give different versions of the same exams by rearranging the questions and/or the answers?

Yes: 76.2%

No: 23.8%

I do not give multiple choice questions on my exams: 23.6%

3. Do you administer exams on the “honor system”?

Yes (always): 1.7%

No (never): 81.3%

Sometimes: 17.0%

4. Are students told that written papers may be submitted to software programs that are designed to detect plagiarism?

Yes: 81.1%

No: 18.9%

I do not require students to write papers in my classes: 34.2%

5. Do you require students, when writing papers, to submit interim evidence of their process?

Yes: 17.6%

No: 82.4%

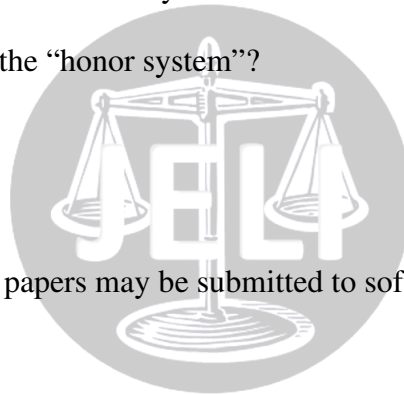
I do not require students to write papers in my classes: 34.2%

6. When assigning papers, do you include instructions clarifying the differences between plagiarism, paraphrasing and direct citation?

Yes: 71.4%

No: 28.6%

I do not require students to write papers in my classes: 34.2%



7. Do you state your policy regarding the submission of a paper in your class that has been previously submitted in another class?

Yes: 54.5%

No: 45.5%

I do not require students to write papers in my classes: 34.2%

8. While in the process of giving an exam, do you walk around the classroom at least twice as a means of discouraging cheating?

Yes: 73.9%

Additional Information Obtained From the Survey:

9. If you do employ one or more of these methods, which statement best reflects the effectiveness of those methods in deterring cheating in your classes?

I believe the use of these methods has had a significant effect in deterring cheating in my classes? 29.6%

I believe the use of these methods has had only a limited effect in deterring cheating in my classes? 47.4%

I believe the use of these methods has had no effect in deterring cheating in my classes? 23.00%

I do not use any of these methods in deterring cheating in my classes? 0.00%

10. With regards to dishonest behavior in YOUR classes:

Instances of such behavior have increased in recent years. 56.5%

Instances of such behavior have decreased in recent years. 5.7%

Instances of such behavior have remained about the same. 37.8%

11. Do you believe the use of the Internet in YOUR classes has:

Contributed to increases in the instances of dishonest behavior. 73.0%

Contributed to decreases in the instances of dishonest behavior. 0.0%

Had no significant effect on the instances of dishonest behavior. 27.0%

12. Do you believe your school will support you if you accuse a student of cheating?

Yes: 79.4%

No: 17.0%

I do not know if my school would support me: 3.6%