DETERMINANTS OF ACADEMICS DISHONESTY AMONG UNDERGRADUATE ACCOUNTING STUDENTS OF ECONOMICS FACULTY OF SYIAH KUALA UNIVERSITY

Akbar Shara Fuji*, Evayani*

1,2Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Syiah Kuala
e-mail: eva_sahib@yahoo.com*

Abstrak
This paper is written in order to discover the students' levels of tolerance towards academic dishonesty among undergraduate accounting students. Academic dishonesty acts as a predictor in which it is used to see the future attitude of students in practicing accounting later on after graduation. This research uses the ordinal regression method with variable gender form of nominal data, both relativism and idealism are the ordinal variable data, in which were observed from 2012 to 2014 in the Faculty of Economics, Syiah Kuala University. The data were processed using SPSS statistics 18. The results showed that the gender difference in both men and women did not have a significant influence to academic dishonesty itself. Furthermore, with regards in ethics; ideological idealism were found to have significant positive relationship with academic dishonesty. Therefore, the relativism that were reported within the results gave an impact towards academic dishonesty. It is anticipated that the admission of women to the growing membership of the professional accounting along with educational intervention to improve the ethical attitude of idealism can increase and help restore the reputation of the profession.

Keywords: Academics Dishonesty, Gender, Relativism, Idealism.

1. Introduction
Students who majored in accounting are expected to become accountants who have high integrity and reliability after they graduated and received their bachelor's degrees. There is a great concern regarding the personal characteristics of accountants; and this concern is highlighted by the government through the educators. This is due to the fact that accountants are responsible for the management of state assets such as: taxes, finances, and other financial reports. To equip accounting graduates; students are taught various ways of how to create financial reports; ranging from the accounting cycle, taxes, financial management, and others items learned during their time in the university. However, the learning objectives of the lesson delivered by lecturers are often considered too extensive that make students feel difficult to understand. This factor may act as a trigger towards the academic dishonesty behavior amongst accounting students.

Academic dishonesty among students for the most part manifests itself through some form of cheating. This behavior is a major threat to the academic integrity of the department as well as the proper development of students' academic skills. Because it undermines the learning process. Nevertheless, it is a common phenomenon within the academic community. Accounting students are then expected to be accountants. With the steady competition in the job market for top positions, there is a pressure amongst students to perform well, in order to get a job later on. Some researchers have already proven that too much pressure leads people to make decisions for doing a several forms of academics honesty activities (e.g. Bowers, et al 1964).

Further researches found several factors that contributed to dishonesty. In some countries, female students are proven to be more afraid to lie and cheat in the class compared to the male students. Thus, this psychology differences have resulted in different decision of academic learning by each students. Then, the relativism and idealism of an individual in every cultures and region of what considered appropriate will determine every actions during the learning process in the class. An individual who believes that good grades are everything in his/her life, may do...
anything to reach those grades, and possibly will commit academic dishonesty.

Based on the background, this study will examine and predict the considered variables that will influence the accounting students within the Faculty of Economics of Syiah Kuala University. The study explores three possible determinants of intolerance of academics dishonesty, they are: gender, idealism, and relativism. Therefore, the determinants will illustrate why there are some students may be can more intolerant on academics dishonesty than others and figure out that the implications of this study to restore the policy on the faculty or confidence of the fresh graduate on accounting students and the accounting profession itself in Aceh.

2. Review of Selected Previous Studies

Academic Dishonesty

Academic dishonesty consists of any deliberate attempt to falsify, fabricate or otherwise tamper with data, information, records, or any other material that is relevant to the student's participation in any course, laboratory, or other academic exercise or function. McCabe and Trevino (1996) suggested that increasing levels of academic dishonesty might be associated with a changing environment for tertiary education, where universities have become larger, less personal and more competitive, leading to increasing student cynicism toward academic dishonesty. McCabe and Trevino (1995) also observed higher levels of self-reported cheating by business students relative to non-business students. Meanwhile, Nowell and Laufer (1997) found that among business students, accounting majors exhibited the least tendency to cheat, and economics majors are the most. However, Nowell and Laufer (1997) were unable to reproduce Moffat’s (1990) findings regarding cheating by accounting versus economics majors.

2.1 Gender

Gender is the social definition of women and men. Many study already put so much attentions on this topic especially to see the differences between gender behavior and ethics or manners. But, as Aurora A. C. et al., (2009), in a review of studies on cheating argued that the relationship between gender and cheating appears to have become more tenuous in the recent past. Surprisingly, a more recent study about it, also put intention on gender differences, has reported that females have more tendency to admit to do cheating activities than males (Graham et al. 1994). Yuh-Jia Chen and Thomas Li-Ping Tang (2006) wrote another research which suggests that male students have higher concerns over career advancement than developing and building relationships or helping others and male students are at least twice as likely to engage in unfair practices as their female counterparts. The female managers are usually more ethical than their male colleagues concerning about the products that does not have any guarantee (Hoffman, 1998) or about accepting favors or services for special request (Deshpande, 1997), people create assumptions that females may sustain higher moral standards and are more ethical than males. Most studies go along with the idea about females have lower concerns for money than males (Tang et al., 2005).

Idealism

Idealism is a philosophical for ethical judgments. (J.A. Balentine, et al., 2013). Forsyth (1980) said that ethical ideology based on two different dimensions: idealism and relativism. The individual’s level of idealism and relativism valued using Ethics Position Questionnaire (EPQ) that was developed by Forsyth in 1980. Dimension of idealism measures the level where individual believes that desirable consequences can, with the right actions, always be obtained. It can be concluded as actions that will never harm others Forsyth (1992).

Relativism

Relativism is the philosophical position that all points of view are equally valid and that all truth is relative to the individual. This means that all moral positions, all religious systems, all art forms, all political movements, etc., are truths that are relative to the individual. High relativism will evaluate the current situation and use this as a basis for judgment. People who have low idealism will make decisions regardless of the impact of it that will have on others. However, he also suggested that lower relativism tends to use moral rules that are universal to solve ethical problems. Forsyth et al.’s (1988) findings decide to suggest that the high ideals or high-scoring idealism means that people are more altruistic on ethical ideologies, which reflects concern for the welfare of
others. Whereas a higher score relativism suggests that they will reject the moral rules which are universal.

Taking the literature review and previous findings as the point of departure, the researcher hypothesizes:
1: Gender, idealism, and relativism simultaneously affect academic dishonesty.
2: Gender differences positively affect academics dishonesty.
3: Relativism positively affects academics dishonesty.
4: Idealism positively affects academics dishonesty.

3. Research Methodology

Data

This study is a quantitative study which tests the hypothesis and it is used as ordered logit model to conduct multivariate analysis. The objective of this test is to understand the correlation of independent variable: Gender, Idealism, and Relativism towards the dependent variable which is Academic Dishonesty.

The data collected in this research was collected using questionnaires. The questionnaires were distributed to accounting undergraduate degree students of Faculty of Economics of Syiah Kuala University. The data used in this research is primary data that refers to the questionnaires distributed to the students. Sources of the active students' data are from SIAKAD Unsyiah, from the period of 2012 until 2014. There were two programs that were selected for this study, they are: Ekonomi Akuntansi (EKA) (S1) and International Accounting Program (IAP) (S1). To classify those random sampling, Slovin model was used:

\[ n = \frac{N}{1 + N \cdot e^2} \]

Where:
- \( n \) = number of samples
- \( N \) = total population
- \( e \) = margin of error

<table>
<thead>
<tr>
<th>Respondent</th>
<th>Population</th>
<th>Sample</th>
</tr>
</thead>
<tbody>
<tr>
<td>EKA 2012 students</td>
<td>136</td>
<td>64</td>
</tr>
<tr>
<td>IAP 2012 students</td>
<td>21</td>
<td>10</td>
</tr>
<tr>
<td>EKA 2013 students</td>
<td>114</td>
<td>54</td>
</tr>
<tr>
<td>IAP 2013 students</td>
<td>15</td>
<td>7</td>
</tr>
<tr>
<td>EKA 2014 students</td>
<td>149</td>
<td>70</td>
</tr>
<tr>
<td>IAP 2014 students</td>
<td>15</td>
<td>7</td>
</tr>
<tr>
<td>Total</td>
<td>450</td>
<td>212</td>
</tr>
</tbody>
</table>

Sources: [http://siakad.unsyiah.ac.id](http://siakad.unsyiah.ac.id)

Usable questionnaires were obtained for 212 students, representing all of the active students enrolled in accounting programs at Syiah Kuala University on the period 2012 to 2014.

Model Specification

Hypotheses 1–4 are empirically tested using the following ordered Logit model:

\[ WBEH_t = \alpha_0 + \alpha_1 GENDER_t + \alpha_2 REL_t + \alpha_3 IDEAL_t + \varepsilon_t \]

\( WBEH \) = Weighted measure which gauges students’ intolerance of academic cheating with higher (lower) values indicating greater (less) intolerance.

\( GENDER \) = Gender is the social definition of women and men.

\( REL \) = Relativism is the philosophical position that all points of view are equally valid and that all truth is relative to the individual.

\( IDEAL \) = Idealism is a philosophical approach that has as its central tenet that ideas are the only true reality, the only thing worth knowing.

4. Empirical Results and Discussion

Descriptive Statistics

The table below explains the data collected through the questionnaires. There are statistical information about the variables, means, and standard deviations on the items about academic dishonesty, that were measured using the Likert scale. At the end, the variables used in the model are applied to the data in this research.
Table 4.1
Descriptive Statistics

<table>
<thead>
<tr>
<th></th>
<th>N</th>
<th>Minimum</th>
<th>Maximum</th>
<th>Mean</th>
<th>Std. Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gender</td>
<td>212</td>
<td>.00</td>
<td>1.00</td>
<td>.5000</td>
<td>.50118</td>
</tr>
<tr>
<td>Idealism</td>
<td>212</td>
<td>3.30</td>
<td>4.80</td>
<td>3.9665</td>
<td>.21892</td>
</tr>
<tr>
<td>Relativism</td>
<td>212</td>
<td>2.90</td>
<td>5.00</td>
<td>4.2236</td>
<td>.29740</td>
</tr>
<tr>
<td>Academics dishonesty</td>
<td>212</td>
<td>2.10</td>
<td>4.60</td>
<td>3.8967</td>
<td>.45316</td>
</tr>
</tbody>
</table>

Gender has minimum value of 0 and maximum of 1, idealism has minimum value of 3.30 and maximum of 4.80 Relativism has minimum value of 2.90 and maximum of 5.00, and Academics Dishonesty has minimum value of 2.10 and maximum of 4.60.

Hypothesis Testing

Analysis of Factors Affecting Academics dishonesty

As explained in problem statement and hypothesis, this research analyzes gender (X1), idealism (X2), and relativism (X3) upon academics dishonesty on accounting major. Logit model connects several independent variables to one dependent variable is used to ensure the relation between gender, idealism, and relativism to academics dishonesty in Faculty of Economics and Business in Syiah Kuala University by using ordinal regression on SPSS v.21 (Statistical Package for Social Science) as displayed in Table 4.9.

Table 4.2
Parameter Estimates

<table>
<thead>
<tr>
<th>Estimate</th>
<th>Std. Error</th>
<th>Wald</th>
<th>df</th>
<th>Sig.</th>
<th>95% Confidence Interval</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Lower Bound, Upper Bound</td>
</tr>
<tr>
<td>Threshold</td>
<td>[Y = 2.00]</td>
<td>3.011</td>
<td>4.236</td>
<td>.505</td>
<td>1,477, -5.291, 11.313</td>
</tr>
<tr>
<td></td>
<td>[Y = 3.00]</td>
<td>7.671</td>
<td>4.179</td>
<td>3.369</td>
<td>1,066, -6.520, 15.863</td>
</tr>
<tr>
<td></td>
<td>[Y = 4.00]</td>
<td>13.709</td>
<td>4.327</td>
<td>10.037</td>
<td>1,002, 5.228, 22.190</td>
</tr>
<tr>
<td>Location</td>
<td>X2</td>
<td>-2.251</td>
<td>.876</td>
<td>10.37</td>
<td>1,010, -3.967, -5.535</td>
</tr>
<tr>
<td></td>
<td>X3</td>
<td>4.363</td>
<td>.724</td>
<td>36.259</td>
<td>1,000, 2.943, 5.783</td>
</tr>
<tr>
<td></td>
<td>[X1=0.00]</td>
<td>.481</td>
<td>.372</td>
<td>1.678</td>
<td>1,195, -2.247, 1.210</td>
</tr>
<tr>
<td></td>
<td>[X1=0.00]</td>
<td>0a</td>
<td>.</td>
<td>0</td>
<td>.</td>
</tr>
</tbody>
</table>

Link function: Logit.

a. This parameter is set to zero because it is redundant.

Table 4.9 explains that there are four possible values of Y. They are:

a. \( Y_i = 0 \) if \( \leq 3.011 \)

b. \( Y_i = 1 \) if \( 12.031 < Y_i < 7.671 \)

c. \( Y_i = 2 \) if \( 16.039 < Y_i < 13.709 \)

d. \( Y_i = 3 \) if \( Y_i \geq 13.709 \)

Formula \( Y_i \) to classify the results of the respondents to the four possible values of Y are as follows: \[ Y_i = 0.481x_1 - 2.251x_2 + 4.363x_3 \]

Table 4.3
Model Fitting Information

<table>
<thead>
<tr>
<th>Model</th>
<th>-2 Log Likelihood</th>
<th>Chi-Square</th>
<th>df</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Intercept Only</td>
<td>230,131</td>
<td></td>
<td>3</td>
<td>.000</td>
</tr>
<tr>
<td>Final</td>
<td>182,470</td>
<td>47,661</td>
<td>3</td>
<td>.000</td>
</tr>
</tbody>
</table>

This information is used to figure out whether the model with several independent variables is better without independent variable (Intercept only). sig. Value of 0.00 < \( \alpha \) (eg. 5%) shows the model with several independent variables is better without independent variable. Hence, academics dishonesty is
well modeled by these three variables of gender, idealism, and relativism.

**Goodness of fit**

<table>
<thead>
<tr>
<th>Table 4.4 Goodness of Fit</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Chi-Square</strong></td>
</tr>
<tr>
<td>Pearson</td>
</tr>
<tr>
<td>Deviance</td>
</tr>
</tbody>
</table>

Link function: Logit.

In order to test hypothesis: H0: Model fit vs H1: model unfit. The results show the value of sig. (p-value) > α (eg. 5%), meaning the regression model is fit.

**Wald Test**

<table>
<thead>
<tr>
<th>Table 4.5 Wald Test</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Variables</strong></td>
</tr>
<tr>
<td>X&lt;sub&gt;1&lt;/sub&gt;</td>
</tr>
<tr>
<td>X&lt;sub&gt;2&lt;/sub&gt;</td>
</tr>
<tr>
<td>X&lt;sub&gt;3&lt;/sub&gt;</td>
</tr>
</tbody>
</table>

The results of wald test showed that \( x_2 \) and \( x_3 \) variables have significant effect towards the academics dishonesty because the value of sig. (p-value) < α (eg. 5%), at the same time \( x_1 \) stated as the variable that have no significant effect on academics dishonesty.

**Coefficient of Determination Test**

<table>
<thead>
<tr>
<th>Table 4.6 Determination of Coefficient</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Pseudo R-Square</strong></td>
</tr>
<tr>
<td>Cox and Snell</td>
</tr>
<tr>
<td>Nagelkerke</td>
</tr>
<tr>
<td>McFadden</td>
</tr>
</tbody>
</table>

Link function: Logit.

As showed in Cox and Snell measurement test; this model has degree of relationship of 20.1%, and McFadden measurement test has degree of relationship of 18.3%. While Nagelkerke measurement test model has degree of relationship of 28.3%, that means the independent variables affected the academics dishonesty is 28.3% while about 71.7% is affected by the other factors that has not stated on this study.

**Discussion**

Gender variable does not affect the academic dishonesty, while the relativism and idealism variable gave a significant effect towards academic dishonesty. This is due to the gender not influencing the behaviour of students during their studies. Whereas the thoughts that are produced from their relativisms and idealisms will determine every action that they take in during their studies.

Through the efforts in establishing the reasons why some individuals are intolerant towards cheating compared to others; this research considered three determinants, they are; gender, relativism and idealism.

To start with the gender variable was found to have no association with undergraduate accounting students’ intolerance towards cheating behavior. Pierce and Sweeney (2010) reported in their study that there was a stricter position among Irish female accountancy trainees with respect to ethical judgment. Their findings were less conclusive and in that significance, it was reported in only one of the four scenarios tested. However, the current study confirms that gender differences in ethical attitude still appear to be relevant. Specifically, in the context of the current study, the findings with respect to gender may have some ways to provide a positive influence on the ethical judgment of future accountants and enable Chartered Accountants Indonesia to achieve its strategic objective of rebuilding trust in the Indonesia accounting profession.

This study also considered the impact of idealism and relativism on intolerance of academic cheating behavior. The results of from these two variables were in contrast with each other. Idealism and relativism were found to be significantly associated with greater levels of intolerance towards academic cheating behavior among accounting students. This suggests that in the context of academic cheating, being an idealist and relativist are more desirable within campus environment. These findings confirm what was reported by Sierra and Hyman (2008), who suggested that idealism among students is to be encouraged and fostered as a method to combat cheating behavior in the classroom. Finally, they
recommended that “instructors should try to minimize ethical relativism among students” (p. 62) and promote idealism.

It is expected that by focusing on idealism, the likelihood of unethical behavior in the workplace will be reduced. Prior research has reported that it is possible to influence an individual’s personal moral philosophy. For example, Coyne, Massey and Thibodeau (2005) as well as Massey and Van Hise (2009) found that following an educational intervention, business studies and accounting students show reduction in relativism and an increase in idealism scores. If individuals comprehend their ethical philosophy more fully prior to leaving higher education, they will be better equipped to contend with the ethical decisions they may encounter throughout their careers (Caldwell, Karri, & Matula, 2005). With appropriate direction and guidance from educators, students may be faced with ethical dilemmas and be introduced to alternative ethical perspectives. This in turn will stimulate discussion and promote reflection on each other’s moral position. While it is accepted that no amount of ethics education will change the ethical attitude of the most ‘egregious violators’ (Adams, Tashchian, & Shore, 1999, p.243) directly, making students aware of alternative ethical perspectives should, at some level, encourage some of them to take the moral consequences of their actions into account in ways they previously would not have considered. By doing so it is anticipated that undergraduate students will be provided with a more grounded moral perspectives in which encourages idealism. Therefore it will serve them well in their working lives. The business world is damaged by recruiting graduates who possess doubtful moral values. Accounting academics have a role to play in shaping the ethical ideology of those entering the workforce by providing measures of moral direction. This direction, combined with an increased focus on the importance of ethical standards within the professional accountancy training should restore the faith of employers in the accounting profession in Indonesia.

5. Conclusion

Based on the test done upon problem statement and hypothesis using ordinal regression, the conclusions are:

1. Gender does not affect the academic dishonesty in this research, it is proven with the results of Wald test value for gender, which is 0,195 (\(> 0.05\)). This finding may not give sufficient proof to show which gender that is more ethical. This is due to equal educational and training that both males and females received. As expected, this current study confirms that gender differences do not affect academic dishonesty.

2. Idealism has significantly affected academic dishonesty. It is proven with the results on wald test which showed the value of sig. (p-value) < \(\alpha\) (eg. 5%). The tendency to commit fraud may be related to ignorance of proper behavior because those controllers more familiar with accounting were least likely to commit fraud (Blalock, 1996). It can be concluded that situational factors moderated the impact of personal morality on after-transgression reactions, but situational factors and personal morality factors affected the transgression decision independently. Hence, individuals who were both idealistic and nonrelativistic would more strongly derogate themselves following a transgression.

3. Relativism also showed a significant effect towards the academics dishonesty. Classroom cheating is strongly related to relativism, whether students were acting individually or being pressured by peers. Moral choices and post-transgression reactions of individuals as related to personal moral philosophies will stimulate the manipulation of salience of moral norms and the consequences of actions. Relativism influenced choices and reactions with more of the highly idealistic subjects acting immorally than the low idealists, and with those that lower in both idealism and relativism more likely to violate a moral norm for personal benefit.

References


Aurora, A. C., Teixeira, Maria Fa´tima, & Rocha. 2009. Cheating by Economics and Business Undergraduate Students: An Exploratory International Assessment. Springer
Science+Business Media B.V. Published online: 3 September 2009.


