Cheating behavior of Accounting Students: Evidence from State University of Yogyakarta

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Introduction

- Cheating perceived as a common practice by students (preliminary observation)
- Cheating behavior in academic environment → cheating in workplace (Sierles et al. 1980)
- Students’ perception (tolerance) toward cheating (Tom and Borin 1988)
Intro (continued)

• Students’ cynicism
  (Sierles et al 1980)
• Factors affecting students to cheat → logistic regression model
  (Ameen et al.1996)
Research methodology

Subjects

• 91 students of accounting department
• A response rate of 80%
• 70 female (77%) and 21 males (23%)
• GPA for the sample was approximately 3.25; almost 80% over 3.0; and almost 23% over 3.5

Instrument

• Questionnaires A, B, & C
Analysis and results

• Perceptions of academic dishonesty
  – Questionnaire A
  – Relationship: students’ perception of questionable practices and cheating occurrence
  – 93% students are cheaters

• Cynicism
  – Questionnaire B
  – Cheaters were more cynical than the non cheaters
Analysis and results

• Modeling students' propensity to cheat
  
  CHEAT = \alpha + \beta_1TOLERANC + \beta_2CYNIC + \beta_4PUNISH + \beta_5ENVIRON

  All variables are statistically significant at 0.1 level (TOLERANC & CYNIC) and 0.05 (PUNISH) except ENVIRON

• GPA, GENDER, SENIOR, INTENT are not statistically significant.
Analysis and results

• Cheating Condition
• Of 93% cheaters only 10% who get caught (consistent with Bunn et al 1992, Haines et al 1986, and Singhal 1982)
• Many cheaters felt very little remorse as over 27% intent to cheat again
• Creative cheating: sms, tissue paper, or even telepathy (!!)
Summary and conclusion

• Cheating is a common practice
• Students’ morale (TOLERANCE & CYNIC) and a bad reward-punishment system (PUNISH) are factors of cheating.
• From open-ended question: cheating is the result of GPA competition.