



Determinants of academic cheating behavior: The future for accountancy in Ireland



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ARTICLE INFO

Article history:

Received 29 August 2012

Received in revised form 2 August 2013

Accepted 25 August 2013

Keywords:

Irish accountancy profession

Cheating behavior

Gender

Idealism

Relativism

ABSTRACT

This paper considers the potential for improving the reputation of the Irish accountancy profession by exploring undergraduate accounting students' intolerance of academic cheating as a predictor of future attitudes to unethical workplace practices. The study reports that females are significantly more intolerant of cheating than males. Further, with regard to ethical ideology, idealism was found to have a significant positive association with intolerance of cheating while relativism reported no association. It is anticipated that the growing admission of women to professional accountancy membership together with educational intervention to increase idealism may improve ethical attitudes and help restore the profession's reputation.

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1. Introduction

The basic premise of efficient capital market investment is that the financial information on which investment decisions are made is reliable. A crucial factor impinging upon reliability is the honesty and integrity of those involved in financial statement preparation. However, in recent years public confidence in financial reporting has been undermined by a series of high profile corporate scandals which have exposed extremely dishonest financial practices. There is little doubt that these major financial scandals have damaged the reputation of the accountancy profession. To address the problem, accounting regulators have issued rigorous and far-reaching legislation (for example the Sarbanes Oxley Act 2002 in the US) and established dedicated regulatory bodies such as the Public Company Accounting Oversight Board (PCAOB) in the US, the Monitoring Committee of the Financial Reporting Council in the UK and the Irish Auditing and Accounting Standards Authority (IAASA).

One country which has seen its fair share of unethical business practices among accountants at a very high level, particularly in the banking sector,¹ is Ireland. As a result, the reputation of accountants in this small island has been damaged. Indeed recently, in an open letter to the membership, the president of Chartered Accountants Ireland (CAI) commented that, following recent financial scandals affecting the profession, restoring its reputation was the first and most crucial of the five strategic objectives that the CAI's Council had set itself over a 5 year period from 2012. Set against the backdrop of what the CAI president referred to as the biggest and longest recession in living memory, it is hardly surprising that the Irish public have taken exception to the fact that they are expected to make considerable economic and financial sacrifices while news emerges that wealthy accountants have been engaging in dubious self-serving financial transactions. With the importance

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¹ See for example, [Ryan \(2011\)](#) which discusses the case of Anglo-Irish Bank.

of this issue in mind, the current study assesses the prospects for restoring public confidence in the Irish accountancy profession by considering the ethical judgment of future accountancy professionals as measured by undergraduate accounting students' intolerance of academic cheating. This approach is consistent with that of [Allmon, Page, and Robert \(2000\)](#) who suggested that attitudes to academic cheating are an indicator of future attitudes to unethical business practices. In other words, what students deem acceptable behavior in the classroom impacts upon their expectations of what is acceptable professionally ([Nonis & Swift, 2001](#)).

By using undergraduate accounting students' intolerance of academic cheating to predict Irish accountants' future ethical judgment, the current study also addresses a deficiency in the literature highlighted by [Pierce and Sweeney \(2010\)](#) in their study of ethical decision making among Irish trainee accountants. They concluded that greater priority should be given to ethical decision making by accounting educators, researchers and practitioners. The current study's focus on intolerance of academic cheating addresses [Pierce and Sweeney's \(2010\)](#) suggestion with respect to one particular aspect of ethical decision making, namely ethical judgment.

The current study adopts a multi-campus approach and considers the variables which may influence Irish accounting students' intolerance of cheating behavior. It explores three possible determinants of intolerance of cheating behavior, namely gender, idealism and relativism: the latter two being constructs of ethical ideology. In so doing, it sheds light on why some individuals may be more intolerant of academic cheating than others and considers the implications of this for restoring confidence in the Irish accountancy profession.

The results of the study provide contemporary evidence that both gender and idealism are significantly associated with intolerance of cheating behavior, with females and idealists displaying greater levels of intolerance. However, the other construct of ideology, namely relativism, was found to have no such association. Accordingly, it could be concluded from these findings that influencing idealism among accounting students could make a positive contribution to improving ethical attitudes in the classroom and, thereafter, in the workplace. Furthermore, the finding that female accounting students are more intolerant of cheating than their male counterparts augurs well for accountancy in Ireland in that female representation in the profession has risen in recent years ([Financial Reporting Council, 2013](#)). It is anticipated that this gender trend together with educational intervention to influence levels of idealism could result in an overall improvement in ethical judgment which may go some way to restore integrity to the profession.

The remainder of the paper is structured as follows. First, a literature review presents a comprehensive consideration of research in the area. Secondly, the research method applied to the study is set out. Thirdly, the results of the tests undertaken are analyzed and discussed. Finally, conclusions are discussed, limitations of the study considered and further work identified.

2. Literature review

2.1. Cheating in an academic context

Cheating is defined as acting dishonestly or unfairly to gain an advantage (Oxford English Dictionary). When applied to an academic environment, this definition provides students with a range of opportunities to engage in cheating behavior. A review of the literature identifies a number of examples of behavior which constitute cheating. These include, for example: the use of unauthorized materials in exams or assignments; fabricating information, references or results; intentional plagiarism; providing false excuses for missed exams; and facilitating or assisting other students to commit a dishonest academic act (see for example, [McCabe & Treviño, 1993](#); [Pratt & McLaughlin, 1989](#)).

In one of the earliest US studies to consider academic cheating [Bowers \(1964\)](#) drew on a large sample from a number of campuses and reported that business students engaged in various forms of academic dishonesty (including turning in work done by another and plagiarism) and that 'honor codes' were associated with lower levels of cheating. A number of similar multi-campus studies followed that of [Bowers \(1964\)](#). For example, [McCabe and Treviño \(1993\)](#) reported that peer behavior had the most significant relationship with student cheating and that lower levels of cheating were associated with the existence of an 'honor code'. Collecting data across the same campuses as [Bowers \(1964\)](#), [McCabe and Bowers \(1994\)](#) reported an increase in cheating among male undergraduate college students between 1963 and 1991. More recently, [McCabe, Ingram, and Dato-on \(2006\)](#), using a large data set from the US and Canada, found that graduate business students cheat more than their non-business peers and that cheating was most significantly associated with perceived peer behavior.

Whilst a substantial body of research into academic dishonesty has focused on North American institutions, some similar work has been conducted elsewhere. For example, in the UK, [Franklyn-Stokes and Newstead \(1995\)](#) reported high levels of cheating and [Newstead, Franklin-Stokes, and Armstead \(1996\)](#) found that less able, less intrinsically motivated younger male students tended to cheat more. These findings were confirmed in later UK based work by [Norton, Tilley, Newstead, and Franklyn-Stokes \(2001\)](#). More recently, [Kidwell and Kent \(2008\)](#) considered attitudes to various cheating behavior among Australian students studying on campus and via distance learning. They reported that, while age and gender were significant influences on cheating behavior, mode of study (namely, on campus versus distance learning) was more significant.

In an Irish context, some limited research has focused on one aspect of cheating behavior, namely plagiarism. [Ledwith and Risquez \(2008\)](#) explored the effects of introducing the anti-plagiarism software tool Turnitin to 197 first year Irish engineering students. The findings of the study suggested that students were generally positive about the use of the software, making them more aware of the originality of their own work. A significant reduction in internet plagiarism as a result of the use of Turnitin was also reported. More recently, [Risquez, O'Dwyer, and Ledwith \(2011\)](#) reported that an online plagiarism tutorial

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