

**DO ACCOUNTING STUDENTS CHEAT? A STUDY  
EXAMINING UNDERGRADUATE ACCOUNTING  
STUDENTS' HONESTY AND PERCEPTIONS OF  
DISHONEST BEHAVIOR**

**David E. Morris, Sr.\***

**Claire McCarty Kilian&**

**Abstract**

Research suggests that a significant number of undergraduate students have cheated at some point during their college careers. This is of particular concern to the accounting profession and accounting educators given the ethical crisis within the profession and corporate America. This paper discusses the results of a study that surveyed 569 undergraduate business majors from seven universities. The objectives of this study were threefold: first, to determine if students who were accounting majors were as likely to cheat or act in an academically dishonest manner as were students with other business majors; second, to determine if accounting students agree on whether certain behavior constitutes dishonesty; and third, to determine if those accounting students who did admit to cheating in college also cheated in high school. The results indicated that there was no significant difference between accounting majors

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\* North Georgia College & State University

& University of Wisconsin - River Falls

and other business majors with regards to the number who admitted to cheating. There was significant disagreement among accounting majors as to what constitutes dishonest behavior. Finally, the results indicated that a significant number of those accounting majors who admitted to cheating in college also admitted to cheating in high school. Implications for the accounting educator and potential solutions are discussed.

## INTRODUCTION

During the last few years, journalists have been kept busy detailing the latest Wall Street scandal, reporting on the most recent guilty verdict in the trials of former star executives, and raising questions about the apparent lack of business ethics. As Bernard Ebbers, CEO of WorldCom, was being tried for conspiracy, securities fraud, and false regulatory filings, he took the witness stand and stated that he was “unfamiliar with the details of accounting” and knew nothing about the fraud taking place – falsifying the books to the tune of \$11 billion (McClam 2005).

Is cheating something that is just done in board rooms? Or is cheating behavior part of a student’s experience even before they set foot in the executive suite? According to a study by the Center for Academic Integrity (1999) over 75 percent of college students surveyed have admitted to some form of cheating. One reason given for this trend is the growth of computer technology and specifically the Internet, which has made cheating both much easier and more tempting than in the past (Lathrop and Foss 2001). At a forum held in Washington, D.C., Carroll (2004) summarized information related to cheating in the corporate world and schools and gave reasons for the cheating behavior. Students feeling pressured by parents and educators to focus on grades, fueled by competition, and not on learning, use cheating as a survival tool. Students, often less prepared academically than they used to be, feel that cheating is the only way to succeed at school. Another

reason is that students have not been taught that it just isn't right to cheat.

Given these apparent widespread instances of unethical (i.e., cheating and other dishonest) behavior, some have suggested that this has become part of the culture on many college campuses (Kleiner and Lord 1999; McCabe and Pavel 2000). If cheating has indeed become the norm on college campuses, a question arises as to whether students understand *what* constitutes dishonest behavior. Limited research indicates that students are confused and do not agree on what constitutes unethical behavior. A study at Penn State University found that 46 percent of their students did not consider copying homework to be cheating (Spiller and Crown 1993; Clarke-Pearson 2001). Research by Donald McCabe, a professor of organization management at Rutgers University and the founding president of the Center for Academic Integrity, found that in 1999, 68 percent of college students surveyed believed using "cut-and-paste" with Internet material was a serious violation of academic integrity, compared to only 27 percent of surveyed college students in 2001 (Timiraos 2002).

Considering the ethical crisis within the accounting profession and corporate America, those who teach accounting students need to investigate whether our accounting students are a part of this unfavorable trend on college campuses. There is legitimate concern that the habits established by students will stay with them throughout their professional careers.

This paper will report results of a survey administered to undergraduate business students. The purpose was to gather evidence regarding the following: *Are accounting students as likely to cheat as other business majors? Do accounting students agree as to what constitutes dishonest behavior? Lastly, how many of those accounting students who do admit to cheating in college also cheated in high school?*

## HYPOTHESIS DEVELOPMENT

Research has looked at cheating behavior by academic major (Baird 1980; Crown and Spiller 1998) and suggests that business majors cheat more often, and are more likely to accept unethical behavior, than are non-business majors. Given the question of credibility which has arisen for the accounting profession, accounting educators need to investigate whether our accounting students are more likely to cheat than other business majors. A recent study by Chapman, Davis, and Wright (2004) found that marketing majors cheat significantly more than those in other business disciplines. To date, there exists no credible evidence to suggest that accounting majors are more or less likely to cheat than other business majors. This leads to the first hypothesis, which reads as follows:

***H1: Undergraduate accounting students will be as likely to have cheated in college as other business majors.***

Sheard and Markham (2003) define cheating “in terms of a series of practices, which cover a range of areas that can be defined as illegal, unethical, immoral or against the regulations of the course or institution.” However, defining a practice as cheating depends somewhat on the context. Collaborating on an assignment may be encouraged in one class and considered unacceptable in another. Students do not always appear to understand what constitutes dishonest behavior. This is believed in part to be due to the complexities of today’s student environment. Specifically, the Internet and other computer-related technology have raised new questions regarding academic integrity. Lathrop and Foss (2000) detail technologically-possible cheating strategies and point out that many students engage in plagiarism quite innocently. In the study described here, students were presented with five cases and asked to indicate whether they believed the individuals involved engaged in dishonest behavior. In three cases (numbers 2, 4, and 5) it was theorized that students would disagree as to whether the

individuals involved engaged in dishonest behavior. This leads to the second hypothesis, which reads as follows:

***H2: A significant number of accounting students will disagree as to what constitutes cheating and academically dishonest behavior in cases 2, 4, and 5.***

Cases 1 and 3 were written to increase the validity of the results. If a significant number of students simply checked answers at random on the survey without reading the cases the results would indicate disagreement in all situations. Thus, two cases were developed by the authors (and tested by other professors) that were considered to be “clear cut.” It was believed that if students did truly evaluate the cases then the results would indicate agreement. This leads to the third hypothesis, which reads as follows:

***H3: A significant number of accounting students will agree as to what constitutes cheating and academically dishonest behavior in cases 1 and 3.***

A further concern to accounting educators is whether cheating is a behavior that accounting students “learn” after they begin college or is it an old norm of behavior they bring with them to college. The Josephson Institute of Ethics *2004 Report Card on the Ethics of American Youth* finds that nearly two-thirds (62%) of high-school students cheated on exams and more than one in four (27%) stole from a store within the past 12 months. Additionally, 40% admit they sometimes lie if they can save money. Ironically, most of the students (74%) rated their own ethics higher than those of their peers, and 98% said it was important for them to have good character.

Research exists that supports the view that many students who have cheated tend to carry that behavior from one educational environment to another (Sheard and Dick, 2003). Bernardi et al. (2004) found that 66.4% of the students studied reported that they cheated in high school, college, or both. Thus, it is hypothesized that:

***H4: A significant number of accounting students who admit to cheating in college will also admit to having cheated in high school.***

#### **SAMPLE SELECTION AND INSTRUMENT**

The sample consisted of 569 undergraduate business majors from seven universities. Of these 569 students, 294 were accounting majors. It is important to note that these schools were not chosen at random. The schools were instead chosen based on the author's ability to receive permission from professors to allow the questionnaires to be used in their classes. The questionnaires were administered by professors in junior and senior level business classes. The schools taking part consisted of large and small schools. Six were public schools, and one was a private school. Four schools were located in Georgia, two in Texas, and one in Mississippi.

The instrument used in this study was a survey consisting of four sections (see Appendix). In the first section, students were presented with five cases and asked to decide if they believed the individuals involved had engaged in academically dishonest behavior. Three of the cases contained uncertainty. The authors believed students might disagree among themselves as to whether or not these actions constituted dishonest behavior. These three cases were reviewed by other faculty members who agreed with the authors' assessment. The authors decided that two of the cases should involve situations in which most students would be in agreement. These cases were also reviewed by independent faculty members. As stated earlier, the purpose of including these two cases was to increase the validity of the study.

The second section of the study asked students to indicate whether they had cheated in college in the last two years and whether they had ever cheated while in high school. The last section of the study asked students to state their majors. It is important to note that students were told in advance all responses would remain confidential and that all students and schools taking part in this study would remain anonymous.

## RESULTS

As seen in Table 1, the results support the first hypothesis which predicted that accounting students (54% said they have cheated in college) are as likely to engage in dishonest behavior as other business majors (52% report cheated in college). This result may prove a little disheartening to accounting educators since it is logical to assume students who cheat in college will be more likely to engage in dishonest behaviors in their professional careers (Turrens et al. 2001). The nature of an accountant's work requires that society place a great deal of trust in his or her professional character. Accounting educators have an obligation to find better ways to instill in students the need for them to act in the highest ethical manner.

The results, as shown in Table 2, generally support the second hypothesis which predicted that accounting students would disagree as to what constitutes dishonest behavior in cases numbers 2, 4, and 5. As was discussed in the previous section, accounting students did disagree with regards to cases 2 and 4. However, the results did not support the hypothesis with regards to case number 5. It should be recalled that these three cases were read by several professors at different schools and that there was agreement that they were not "clear cut." That is, it was predicted that students would disagree. A large majority of students believed the individual involved in case 5 did not cheat by re-submitting what was, for the most part, the same paper in another class. The results are interesting in that the professors reviewing these cases had mixed reactions as to whether this was cheating. This brings us back to the notion that students are confused as to what constitutes dishonest or cheating behavior.

These results from all three cases suggest that accounting educators may not do an adequate job explaining to students what does indeed constitute dishonest behavior. Is it ethical to hold students liable for engaging in dishonest behavior when they do not realize they are doing so?

As stated earlier, cases 1 and 3 were written to increase the validity of the results. It was believed by the authors and other professors reviewing the cases that students would agree on these two cases. Thus, if students chose answers at random without reading the cases the results would indicate disagreement. The results do indicate significant agreement, thus supporting the third hypothesis.

The fourth hypothesis predicted that a significant number of accounting students who had admitted to cheating in college would also admit to having cheated in high school. Support of this hypothesis would suggest that academically dishonest behavior does not begin in college but is a problem carried over from high school. Table 3 reveals that 82% of the accounting students who cheat in college report that they cheated in high school as well, thus supporting the fourth hypothesis.

## **DISCUSSION**

Determining whether accounting students cheat more or less than other business majors is an interesting project. However, the more important endeavor is trying to address the issue of student cheating by developing strategies for educating students (and their educators) to see the benefits of developing ethical competencies. Sheard and Dick (2003) found evidence that maturity and motivation are factors that explain differences in cheating behavior. For example, getting students to value learning more for its own sake, than cheating to achieve academic success is one way to reduce cheating.

The purpose of this paper was to look at cheating and accounting students. Specifically, the study investigated whether accounting students were as likely to engage in cheating as other business majors, whether accounting majors agreed as to what constituted dishonest behavior and, finally, whether a significant number of accounting students who admitted to cheating in college also admitted to having cheated in high school.

What are the implications for accounting educators? Donald McCabe states, "What we've found is that cheating starts

early and grows, and this is most noticeable beginning in fifth and sixth grade” (Timiraos 2002). Research suggests that most people’s set of morals are, for the most part, determined by the time they begin college (Smith 2003). This might suggest that it might be quite difficult to convince students that it is in their best interest to give up dishonest behaviors. However, another perspective might be that people would welcome more discussion about ethical behavior and appreciate developing ethical competencies to help them make more appropriate decisions.

Students are dishonest, perhaps, because their role models (parents, teachers, etc.) stimulate little discussion, knowledge, or practice in engaging in ethical action. Hauptman (2002) believes the time has come to take action to preserve professional credibility. He offers the following solutions:

- Educate students at all grade levels concerning academic dishonesty.
- Academic environments must develop a culture that makes it clear that unethical behavior will not be tolerated.
- Punishments should be harsh enough to deter those tempted to cheat.
- Critics and whistleblowers should be celebrated not condemned.
- An atmosphere where integrity is rewarded must be fostered.

Students, professionals, workers today receive many mixed messages about what is acceptable and what is not. We are under a tremendous pressure to perform on the job, earn good grades at school, return a profit, reduce costs, and are rewarded for results. Swanger (2002) argues for openly discussing ethics with colleagues and employees, modeling values in decision-making, and creating safe environments for the discussion of behavior and ethics. Colleges need to offer classes on ethics; professional organizations need to have sessions on ethical behavior.

McCabe and Pavela (2000) report good news about academic integrity. Effective strategies are being implemented that reduce rates of cheating. Schools with traditional academic

honor codes have lower rates of cheating than schools without honor codes. When the importance of academic integrity is actively communicated to students, it becomes harder for them to justify or rationalize cheating. The climate or culture of academic integrity found on a campus may be the most important determinant of the level of student cheating on that campus.

### **CONCLUSIONS**

The results of the study presented here indicated that accounting students are as likely to cheat in college as other business students. There is significant disagreement among accounting students as to what constitutes dishonest behavior, and a large percentage of accounting students who admitted to cheating in college also admitted to cheating in high school.

Future research might include administering a modified version of the survey to accounting faculty. One purpose would be to determine if accounting faculty agree on what constitutes dishonest behavior. Significant disagreement among faculty might suggest problems for students trying to determine what behaviors are acceptable in a school environment. These results from faculty could then be used to compare the results obtained from students. Do students and faculty agree on what constitutes dishonest behavior? Disagreement between faculty and students would suggest accounting faculty need to do a better job explaining to students what behaviors are expected from them.

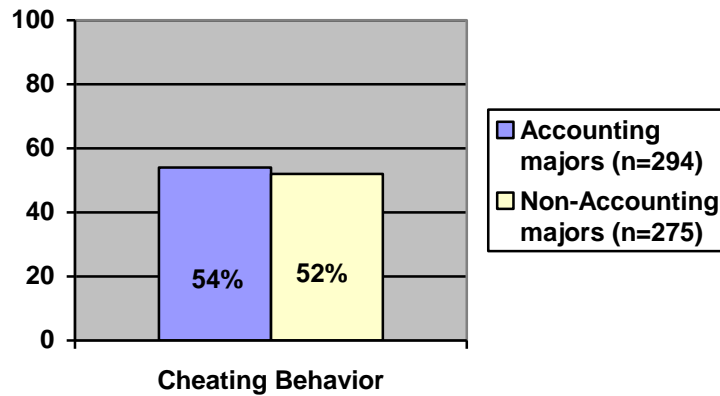
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**Table 1**  
Percent of accounting vs. non-accounting students who indicated they had cheated in college



**Table 2**  
Responses of Accounting Majors to Ethics Cases  
(stated in percentages; n=294)

Case #1

- Believed Joe cheated  
93%
- Could not decide if Joe cheated  
04%
- Did not believe Joe cheated  
03%

## Case #2

Believed Susan cheated  
42%  
Could not decide if Susan cheated  
17%  
Did not believe Susan cheated 41%

Believed Tony was dishonest  
43%  
Could not decide if Tony was dishonest  
14%  
Did not believe Tony was dishonest  
43%

## Case #3

Believed Jerry was dishonest  
01%  
Could not decide if Jerry was dishonest  
02%  
Did not believe Jerry was dishonest  
97%

## Case #4

Believed Tom was dishonest  
69%  
Could not decide if Tom was dishonest  
11%  
Did not believe Tom was dishonest  
20%

Believed Betty and John were  
dishonest 36%  
Could not decide if Betty and John were dishonest  
23%  
Did not believe Betty and John were dishonest  
41%

Case #5

Believed Fred cheated

05%

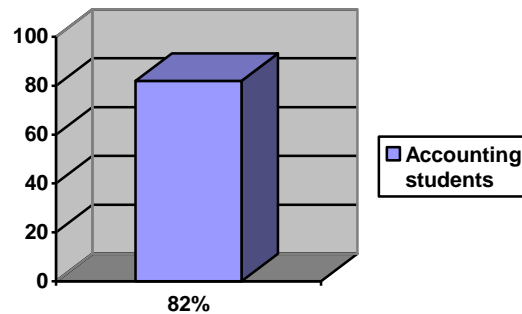
Could not decide if Fred cheated

04%

Did not believe Fred cheated

91%

**Table 3**  
**Percent of Accounting Students who Admit Cheating in  
College and in High School**



**APPENDIX**

THANK YOU for participating in this survey. Please do not write your name or the name of your school on this questionnaire. Be assured that individuals and schools taking part in this study will remain anonymous.

Please evaluate each of the following scenarios and circle

your responses. Your responses should be based solely on the information provided.

1. Joe is scheduled to graduate this semester. However, he is not doing well in one of his classes. He has not started on a term paper that is due in three days. If he does not do well on this paper, he will fail the class, not graduate, and lose a job offer that is contingent on his graduating this semester. Joe buys a term paper via the Internet. He knows that plagiarism is wrong so he paraphrases parts of the paper to make it appear like “his own.”

Based on the information given, please circle your response.

- A. I believe Joe cheated on this assignment.
  - B. I cannot decide if Joe cheated on this assignment.
  - C. I do not believe Joe cheated on this assignment.
2. Susan was sick on the day of her exam, and her professor allowed her to take the exam on the following day. The evening before she took the exam she was talking on the telephone with a classmate, Tony. Tony told her specific questions that he could recall from the exam. Susan found this information helpful to her on the exam.

Based on the information given, please circle your response.

- A. I believe Susan cheated on this exam.
- B. I cannot decide if Susan cheated on this exam.
- C. I do not believe Susan cheated on this exam.

In regards to Tony, circle your response.

- A. I believe Tony acted in a dishonest manner.
  - B. I cannot decide if Tony acted in a dishonest manner.
  - C. I do not believe Tony acted in a dishonest manner.
3. Jerry failed a class last year and is having to retake the class this semester. However, the textbook being used has changed. It turns out that most of the exam questions this semester come from the old textbook. Jerry makes an A in the class, primarily because he is able to use the old textbook as a study guide.

Based on the information given, please circle your response.

- A. I believe Jerry acted in a dishonest manner.
  - B. I cannot decide if Jerry acted in a dishonest manner.
  - C. I do not believe Jerry acted in a dishonest manner.
4. John, Betty, and Tom were assigned a group project that culminated with a term paper. Tom only attended one group meeting and did not participate in writing any of the paper. Tom told Betty and John he was having a very busy semester. Thus, Betty and John wrote the paper without his help. However, they did include his name on the paper as a co-author. All three received a B on the project.

Based on the information given, please circle your response.

- A. I believe Tom acted in a dishonest manner.
- B. I cannot decide if Tom acted in a dishonest manner.



\_\_\_\_\_ Yes

\_\_\_\_\_ No

THANK YOU FOR YOUR TIME!