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Published

2005

Conference Title

2005 AFAANZ Conference Proceedings

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# **Prevalence of and Penalties for Academic Dishonesty: Perceptions of Australian Accounting Students**

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## **Abstract**

The accounting profession has been highly scrutinised in recent years, following a string of high profile collapses that have raised serious questions about the ethical conduct of the accountants involved. At the same time, the academic literature suggests that changing attitudes toward what constitutes acceptable behaviour in the business world has been a contributory factor toward a decline in student honesty, particularly with respect to business students (Lane & Schaupp, 1989). Others argue that this will, in turn, lead to lower standards in the future as today's students carry these attitudes into their future professional careers (Lawson, 2004; Grimes, 2004). This study surveys 1194 students at four major Queensland universities in relation to the prevalence, perceptions and reporting of academic misconduct. We find that there is a significant degree of academic misconduct being perpetrated, with one in four students engaging in at least one form of academic misconduct, yet very little of this is being reported. We further find that accounting students exhibit a higher tolerance than non-accounting students for some of the more serious forms of academic misconduct, which translates into a higher preparedness to engage in such behaviour.

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**ACKNOWLEDGEMENT:** This study forms part of a larger, multinational study being conducted across tertiary institutions in Australia, New Zealand, the United States and the United Kingdom. The survey instrument used for this study was developed and piloted by our New Zealand colleagues (de Lambert, Ellen and Taylor, 2003).

## **1.0 Introduction**

The accounting profession has suffered much criticism of late, fuelled by a number of high profile corporate collapses (for example, Enron in the US and HIH in Australia) where accounting practices have come into question. The downfall of one of the world's major accounting firms, Arthur Andersen, in the wake of the Enron collapse has raised questions in relation to the effectiveness of the self-regulatory environment that accounting enjoys, the role of auditors in relation to non-audit services and the general level of ethical and moral responsibility within accounting/auditing organisations. The US academic literature tends to support these concerns, suggesting that business students often engage in academically dishonest practices and are generally less ethical than other students, with some studies indicating that accounting students tend to be even more dishonest than other business students. Given that today's accounting students are the next generation of accountants and auditors, these issues raise some serious concerns for educators as well as the accounting profession.

This study seeks to examine the level of academic dishonesty exhibited by Australian accounting students and to compare accounting and non-accounting students to determine whether accounting students are more/less likely to engage in dishonest behaviour or possess any differences in attitude toward such behaviour. The analysis is based upon data obtained from surveys of accounting and non-accounting students from four major Queensland universities. Students were presented with a number of academic misconduct scenarios and questioned regarding their perceptions of the relative seriousness of each form of misconduct, the penalties they considered appropriate for such misconduct and the reasons why students engage in academic misconduct. As well, survey participants were requested to indicate their actual personal experience of academic misconduct and their perceptions of the prevalence of such misconduct in the student population.

Preliminary analysis of this data prior to decomposition into accounting and non-accounting students (Brimble and Stevenson-Clarke, 2004a) indicated that for 15 of the 20 academic misconduct scenarios presented in the survey, at least 10% of students admitted having engaged in such behaviour. For some of the less serious forms of misconduct (collaboration on individual work; continuing to write after a test has finished), the proportion of students admitting to having engaged in such behaviour was greater than 50%; while student participation rates exceeding 20%

were indicated for several of the more serious misconduct scenarios (including various forms of plagiarism and, perhaps most alarmingly, falsifying the results of one's research).

The findings of the current study suggest the following: (1) student academic misconduct appears to be perpetuated by a strong belief that detection risk is low; (2) approximately one in four students engages in academic misconduct, with fewer than 8% being caught; (3) accounting students are no more likely to engage in academic misconduct than non-accounting students, with the exception of several of the more serious forms of misconduct such as taking unauthorised materials into an examination; (4) students, generally, are very loathe to report others whom they suspect of engaging in academic misconduct, although accounting students appear to be slightly less reluctant than non-accounting students to do so; (5) accounting students appear to be somewhat more concerned about the possibility of making enemies or being ostracised, while non-accounting students are slightly more concerned about reporting students who may be innocent.

We conclude that academic misconduct is a very real concern for universities and the various professions. While accounting students appear to not differ greatly from other students in their behaviours and attitudes, the accounting profession should nevertheless be concerned about the study's overall findings as well as the indication that accounting students exhibit a greater tolerance than other students for some of the more serious forms of academic misconduct. These points are particularly salient when one considers evidence that suggests such behaviours may be carried into students' future professional careers.

The remainder of the paper is set out as follows. The next section provides a review of relevant literature, with the methodology adopted for the study set out in section three. Section four presents the results and analysis, with a summary and future research directions contained in the final section.

## **2.0 Review of the Literature**

### *2.1 Prevalence of academic dishonesty*

One of the earliest published studies into student academic dishonesty was a survey of five thousand students across ninety-nine US university campuses conducted by

Bowers in 1963 (cited in McCabe and Trevino, 1996), in which three out of four students admitted to having engaged in at least one of thirteen 'questionable' activities, such as copying from another student during an examination, using unauthorised materials during an examination, padding out a bibliography or collaborating on assignments requiring individual work. In a follow-up study conducted across the same campuses thirty years later, it was found that while the overall proportion of students admitting to having engaged in such questionable activities had increased only modestly, the incidence of some activities (including cheating in examinations, helping others to cheat and collaborating on individual work) had risen dramatically (McCabe and Bowers, 1994, cited in McCabe and Trevino, 1996).

In Australia, a survey of 247 undergraduate students studying either Computer Science and Software Engineering at Monash University or Information Technology at Swinburne University (Sheard, Dick, Martin, Macdonald and Walsh, 2002) found that students were fairly homogeneous in their views of what constituted acceptable (e.g. resubmitting an assignment from a previous subject in a different subject) and unacceptable (e.g. exam cheating) practice, but that their views did not necessarily correspond with University policy on what is acceptable. Further, it was found that for nine of the 16 'dishonest' scenarios presented to students, at least 10% of students admitted having engaged in such behaviour, while the proportion of students claiming to personally know someone else who practiced such behaviour was at least 10% for 15 of the 16 scenarios.<sup>1</sup>

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. They proposed an approach toward reducing academic dishonesty that revolves around increasing social pressure to behave honestly, and cite the reduced incidence of (self-reported) academic dishonesty among students at universities with honour codes in support of their

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<sup>1</sup> In the previous year, a similar survey of 103 Computing and Information Technology postgraduate students at Monash University had produced almost identical results (Dick, Sheard and Markham, 2001).

arguments.<sup>2</sup> Others who have associated increasing levels of student dishonesty with changing attitudes toward education include Nonis and Swift (2001) who argue that universities are now regarded by students more as credentialing institutions than as educational institutions, allowing students to more easily rationalise cheating.<sup>3</sup>

## **2.2 Academic dishonesty – business vs. non-business students**

In addition to changing attitudes toward education, changing attitudes toward what constitutes acceptable behaviour in the business world have also been suggested as contributing toward a decline in student honesty, particularly with respect to business students. Lane & Schaupp (1989) conducted a survey of student perceptions about what beliefs are necessary for success in the business world, and found that business and economics students consistently perceive a greater need for unethical beliefs than other students. They queried whether this is the result of a self-selection process (i.e. students who opt for a business education differ from those who select other majors) or whether the business curriculum is responsible for the differences in perceptions.

Milner et al. (1999) suggested that business programs' emphasis on the technical and analytical training their students receive may come at the expense of any consideration of ethical dilemmas. These authors argued the importance of isolating the effects on ethics caused by education relative to the effects caused by other factors such as starting position and individual differences, and maturation. They found that business students scored lower than non-business students with respect to ethical decision-making even in their first year (before taking a significant number of business courses), suggesting that individual differences rather than education are to blame. They also found that business students did not demonstrate any decreasing (or increasing) trend in their ethical reasoning skills over time relative to a quasi-control

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<sup>2</sup> Academic honour systems operate at many US institutions of higher education. Typically, students pledge to abide by an honour code that clarifies expectations regarding appropriate and inappropriate behaviour, and take responsibility for detection and sanctioning of violations when they occur.

<sup>3</sup> A rationalisation-like approach to cheating has been reported by McCabe and Trevino (1993) who found that students at universities with high levels of cheating often discuss the issue in terms of a 'we' versus 'they' mentality. That is, cheating by 'us' (students) is acceptable because 'they' (faculty and/or administration) 'deserve' it for reasons such as unreasonable assignments, poor teaching, unclear instructions on assignments, etc. By rationalising cheating in this way, students are able to guard against their own disapproval of the dishonest behaviour, as well as that of others. Such behaviour is consistent with "neutralisation theory" which posits that individuals are able to engage in deviant activities without damage to one's self-image by justifying acts prior to their commission through various manners of rationalisation. (For a discussion of neutralisation theory see, for example, Sykes and Matza, 1957). Others to have observed a similar rationalisation of cheating by students include Haines, Kieffhoff, Labeff and Clark et al (1986) and Storch, Storch and Clark (2002).

group of non-business students, again arguing against an education effect, and leading the authors to conclude that the type of student attracted to business is less ethically sensitive.

Corroborating the findings of Milner et al. (1999), Bernardi et al. (2004) found that business majors tend to score lower on measures of moral development and moral reasoning than other majors, while Smyth and Davis (2004) found that business students are generally more unethical in both attitude and behaviour than non-business majors. Smyth and Davis reported that business majors not only gave less ethical responses (than non-business majors) in moral dilemma vignettes, but also admitted to a higher incidence of collegiate cheating.

McCabe and Trevino (1995) also observed higher levels of self-reported cheating by business students relative to non-business students, while Moffat (1990, cited by Nowell and Laufer, 1997) found that among business students, accounting majors exhibited the least tendency to cheat, and economics majors the greatest. However, Nowell and Laufer (1997) were unable to reproduce Moffat's (1990) findings regarding cheating by accounting versus economics majors. One of the aims of the current study is to determine whether differences exist between accounting and non-accounting majors at a number of Australian universities with respect to their tolerance for academic dishonesty and also the prevalence of such behaviour.

### ***2.3 Academic dishonesty and professional behaviour***

The link between cheating at college/university and dishonest behaviour in the 'real world' was investigated by Lawson (2004) who observed that New York business students who cheated in examinations or plagiarised assignments were less likely to believe that people in the business world act ethically, and were more accepting of the need for unethical behaviour in business, than those who did not engage in academic dishonesty. Lawson found that while students generally have a good understanding of what constitutes ethical behaviour in the business world and the need for such behaviour, they also believe that business people sometimes need to act unethically to advance their careers.

Meanwhile, in a comparative study of business students in the US and in a number of Eastern European and Asian transitional economies, Grimes (2004) found that both groups of students generally viewed dishonesty in a business context more severely

than dishonesty in an academic context, suggesting that students hold a lower standard of accountability for personal action within the university environment relative to the 'real world' of work and business. In fact, Grimes reported that while more than 85% of the US students (40% of the transitional economies students) believed that cheating in college/university was ethically wrong, 49% (57%) felt it was nevertheless acceptable.

Findings such as those of Lawson (2004) and Grimes (2004) suggest that increasing levels of student dishonesty may be reflective of the value systems being internalised by today's young people exposed to an almost daily media litany of fraud, bribery, insider trading and other forms of unethical behaviour in the 'real world'. The fear, then, is that cheating will become (has already become?) normative behaviour for today's students who are arguably under more pressure than ever before to achieve high grades in order to gain scholarships or well-paid employment. Since today's students are tomorrow's business people, are there consequences for the business world? As argued by Lawson (2004, p. 189), "...students' perceptions of what constitutes ethical behaviour, whether accurate or not, will influence the actions they take once they enter the business world." Indeed, Sims (1993) and Nonis and Swift (2001) both find evidence of a positive association between academic dishonesty and work-related dishonesty.<sup>4</sup> Students behaving badly thus pose problems beyond the educational arena; yet it is academic institutions that must address the issue by furnishing an environment that discourages academic dishonesty and promotes ethical behaviour and academic integrity.

#### *2.4 Situational factors influencing academic dishonesty*

While the existence of an association between academic dishonesty and work-related dishonesty tends to suggest that dishonest behaviours are not situation-specific, there is a growing body of research evidence to indicate that situational or contextual factors play a significant role in determining academic dishonesty. McCabe and Trevino (1993), in a survey of more than 6,000 US college/university students, observed significant negative correlations between (self-reported) levels of academic

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<sup>4</sup> Both studies investigated 21 examples of work-related dishonesty, including giving preferential treatment to family/friends, withholding the total truth to make up for your own/others' mistakes, using unethical behaviours to earn a promotion/gain a sale and taking money from the company.



dishonesty and the existence of an honour code (see Footnote 1), as well as the perceived certainty of being reported and the perceived severity of penalties.

Negative correlations between academic dishonesty and the likelihood of being reported and/or the severity of penalties have also been reported by Nowell and Laufer (1997) and Haswell, Jubb and Wearing (1999). In the former study, cheating was observed to occur more frequently in large classes (where the perceived likelihood of being caught is lower), and in classes taught by non-tenured faculty (who are argued to be in a position of less power than tenured faculty, and therefore considered 'easy prey' by students). In one of the few empirical studies in this area to be conducted outside the US, Haswell, Jubb and Wearing (1999) found that for a pooled sample of UK, South African and Australian students, the willingness of students to engage in a variety of forms of plagiarism in a risk-free environment fell dramatically when detection risk and significant penalties were introduced, with size of penalty exerting a greater influence than risk of detection.

Interestingly, the factor observed by McCabe and Trevino (1993) to be most strongly associated with academic dishonesty was 'perceptions of peers' behaviour', a variable that encompassed students' estimated frequency of cheating by peers as well as the actual frequency with which they had observed peers cheating. As observed by McCabe and Trevino (1993, p. 533):

“... academic dishonesty not only is learned from observing the behaviour of peers, but ... peers' behaviour provides a kind of normative support for cheating ... in such a climate, the non-cheater feels left at a disadvantage. Thus, cheating may come to be viewed as an acceptable way of getting and staying ahead.”

Other researchers have observed an association between academic dishonesty and students' attitudes toward dishonesty. For example, Salter, Guffey and McMillan (2001) observed that the propensity for US and UK accounting students to cheat was positively correlated with a number of "attitude" variables, including tolerance for cheating (perceptions of questionable practices), perceived acceptability of cheating in the students' university and student cynicism. These researchers also found that UK students cheated less than US students and are less influenced by certainty/severity of

punishment or an ambient environment in which cheating appears to be condoned, indicating the role played by demographic and cultural factors.<sup>5</sup>

While the above studies have helped explain some of the situational factors influencing academic dishonesty, there appears to have been little research conducted to directly determine the reasons why students cheat. The current study will attempt to shed some light on this issue by asking students to nominate their reasons for engaging in dishonest behaviour.

### **2.5 Reporting of academic dishonesty**

Student cheating and reporting of that cheating represents one form of organisational wrongdoing and subsequent whistleblowing, in the context of an academic environment (Burton & Near, 1995). Nuss (1984, cited by Burton & Near, 1995) found that only 3% of US college students surveyed said they would report cheating, although 28% said they would report it if they considered it serious enough. Similarly, Burton and Near (1995) found that up to 75% of students at a large Midwestern university had observed cheating during the last year, yet only 5% had reported it to 'someone official'. In Australia, Sheard et al. (2002) reported that approximately 80% of surveyed students indicated they would do nothing if they observed a student cheating in an exam or assignment, which the authors attributed to students believing that no effective actions are available to those who become aware of others cheating. A further aim of the current study is to determine how common it is for Australian students to actually report cheating by their peers, and to determine reasons why they may fail to do so.

## **3.0 Method**

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<sup>5</sup> The role played by demographic or cultural factors in determining individuals' propensity to cheat has been examined extensively in the literature. In a review of studies published between 1972 and 1997, Crown and Spiller (1998) noted empirical support for correlations between cheating and: gender, academic ability and the personality variable 'locus of control'; but inconclusive findings regarding the effect of other variables such as age, ethnicity and religion. The current literature focus on situational factors is a direct response to McCabe and Trevino's (1993) argument that 'individual' factors, while interesting from a demographic perspective, provide little guidance in terms of how the problem of academic dishonesty may be minimised. These authors argued for a shift in focus toward 'situational' or 'contextual' variables that are open to administrative influence, thereby enabling the development of institutional responses to issues of academic dishonesty. The findings of Salter et al. (2001) reveal an interactive effect between situational and individual factors, highlighting the complex nature of academic dishonesty and the need for a multi-faceted approach to its management.

### **3.1 Data**

This study used a survey instrument to collect data for students of four universities in Queensland.<sup>6</sup> These were administered in class, enabling the person administering the survey to explain the importance of the project with a view to soliciting more accurate responses from the students.<sup>7</sup> The survey was administered to 1206 students with thirty-two responses eliminated from the sample due to incompleteness, giving a final sample of student responses of 1174. Of this total, 223 students were identified as accounting majors, with the remaining 951 students majoring in other disciplines. Descriptive statistics for these two sets of students are provided in Table 1 below. While both subsamples exhibit similar distributions with respect to student age, the proportion of first-year students is greater for the accounting majors, as is the ratio of male to female students.<sup>8</sup>

[Insert Table 1 about here]

### **3.2 Survey Instrument**

The survey contained three sections, with Section A collecting demographic information only. Section B proposed twenty scenarios relating to academic dishonesty. These covered a variety of issues from plagiarism to cheating on tests (see table 2 below for the full list). For each of these, the respondent was asked to complete four questions, indicating: (1) how serious they believed this form of academic misconduct to be; (2) what penalty they considered appropriate for students engaging in this misconduct; (3) how prevalent they believed this misconduct to be within the student community; and (4) what was their history in committing this misconduct.

[Insert Table 2 about here]

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<sup>6</sup> The Universities involved agreed to participate on the basis that their names would not be disclosed.

<sup>7</sup> A prepared announcement was read out in all classes that outlined the project and the project team. This ensured that each group of students was given the same information about the project. In many cases the lecturer also supported the project and encouraged students to participate.

<sup>8</sup> While there is some evidence from early research that males are more likely than females to engage in academic dishonesty (e.g. Michaels and Miethel, 1978; Ward and Beck, 1990), the relationship between gender and cheating appears to have become more tenuous lately, with a number of recent studies finding no significant relationship and at least one study (Graham, Monday, O'Brien and Steffen, 1994) finding that females cheat more than males. Although we have not conducted any sensitivity analysis to test for a gender-related difference in cheating behaviour, a future study investigating gender and a number of other demographic variables is planned.

With respect to seriousness, respondents were asked to indicate whether they considered each scenario as: (1) not cheating, (2) minor cheating, (3) serious cheating or (4) 'don't know'. Regarding recommended penalties, seven possible responses were provided to respondents: (1) no penalty; (2) warning; (3) reduction in marks for the assessment; (4) fail grade for the assessment; (5) fail grade for the course; (6) expulsion from the institution; and (7) 'don't know'. Respondents were asked to estimate the prevalence of each of the forms of academic misconduct by indicating the percentage of students they believed to be engaged in each activity. Finally, with respect to personal history, respondents were asked to indicate how often they had engaged in each form of misconduct: (1) never; (2) seldom (1-2 times); (3) occasionally (3-5 times); and (4) frequently (6 or more times).

Section C of the survey contained a series of questions relating to reasons for students committing academic misconduct and the reporting and management of academic misconduct. Students were asked to nominate from a list of twenty-one reasons (see table 3 below) why they engaged in academic misconduct if they had admitted to it in section B.

[Insert Table 3 about here]

Survey participants were also asked whether they had been caught engaging in academic misconduct (with possible responses being: (1) never, (2) once, and (3) more than once), and if they had, what penalty they had received (possible responses: (1) no penalty, (2) warning, (3) reduction in marks for the assessment item, (4) fail grade for the course, (5) expulsion from the institution and (6) other).

Participants were then asked how likely they would be to report fellow students' academic dishonesty (with possible responses: (1) unlikely, (2) likely, (3) very likely and (4) 'don't know'), and whether they had ever actually reported a fellow student (possible responses being: (1) never, (2) once and (3) more than once).

The final question asked those who had not reported fellow students whom they suspected of academic misconduct, why they had not reported them (see table 4 for a list of possible reasons).

[Insert Table 4 about here]

## 4.0 Results

The survey results are presented in six sections: (1) the perceptions of the seriousness of the academic misconduct scenarios; (2) perceptions of penalties for the academic misconduct scenarios; (3) prevalence of the academic misconduct scenarios; (4) reasons for academic misconduct; and (5) the reporting of academic misconduct. The final section summarises the results of the study.

### 4.1 *Perceptions of the Seriousness of the Academic Misconduct Scenarios*

Respondents were asked to indicate the level of seriousness they attached to each of the scenarios, with possible responses presented as N (not cheating), M (minor cheating), S (serious cheating) and D (don't know). For each scenario, the number of responses in each category was compared between accounting majors and non-accounting majors, and chi-square tests of independence conducted. A significant (at  $\alpha = 0.05$ ) divergence in perceptions of seriousness between the two cohorts of students was observed for only five of the twenty scenarios. For four of these (Scenario 3, taking unauthorised material into a test; Scenario 4, giving answers to another student in a test; Scenario 8, gaining unauthorised access to test materials before sitting; and Scenario 11, paying another person to complete an assignment), accounting majors held lower perceptions of the seriousness of the misconduct than did non-accounting majors. The finding that accounting majors appear to be more tolerant than other students of some of the more serious forms of academic misconduct is disturbing in its implications for the accounting profession in Australia as it is indicative of the attitudes and values that these students will take with them into the business world. While this is consistent with prior US findings that business students in general are more unethical in both attitude and behaviour than non-business majors, the concern is that is even more so the case for accounting students when compared to other students, even other non-business students.

Curiously, accounting majors held a higher perception of the seriousness of Scenario 14 (direct copying of information with reference to the source, but no quote marks) than did non-accounting majors. While 30% of non-accounting majors believed this to be not cheating at all, only 20% of accounting majors held the same view. This would suggest that a greater awareness of what constitutes plagiarism, interacting with the fear of being caught and penalised (since this form of plagiarism is easily

detectible), may be responsible for accounting students' apparent lower tolerance for this form of academic misconduct.

#### ***4.2 Perceptions of Penalties for the Academic Misconduct Scenarios***

Respondents were also asked to indicate what they believed to be the most appropriate penalty, from a list of six possible penalties (ranging from 'no penalty' through to 'expulsion from the institution'), for students caught engaging in the various misconduct scenarios. With only two exceptions, the most frequently recommended penalty for each scenario was the same across both cohorts of students. The two exceptions were Scenario 4 (giving answers to another student in a test) and Scenario 14 (direct copying of information with reference to the source, but no quote marks). With respect to the former, the penalty most frequently recommended by non-accounting majors was a fail grade for the assessment, whereas accounting majors most frequently recommended a reduction in marks for the assessment, consistent with their greater tolerance for test cheating, as indicated by the results presented in the previous section. Regarding the latter scenario, non-accounting majors most frequently recommended a warning, while the penalty most frequently recommended by accounting majors was a reduction in marks for the assessment, consistent with accounting students' lower tolerance for this form of plagiarism, as previously discussed. Notwithstanding these two results, the extent of agreement between accounting and non-accounting students with respect to recommended penalties suggests that accounting students' apparent greater tolerance for academic misconduct, as suggested by the results presented in the previous subsection, might not be as significant as originally thought. While the accounting majors in our sample were less likely to nominate as 'serious' the various misconduct scenarios, the fact that this did not (usually) translate into 'softer' recommended penalties suggests that differences between the two groups of students may relate more to semantics than to ethical attitudes.

#### ***4.3 Prevalence of the Academic Misconduct Scenarios***

Respondents were asked to indicate the frequency with which they had engaged in each of the scenarios presented, with possible responses being: (1) never; (2) seldom (1-2 times); (3) occasionally (3-5 times); and (4) frequently (6 or more times).

Results for accounting majors *versus* non-accounting majors are presented in Table 5 below.

[insert Table 5 about here]

Overall, 22.9% of non-accounting students and 23.1% of accounting students reported having engaged in at least one form of academic misconduct on at least one occasion, with 7.7% (7.5%) of non-accounting (accounting) students being what might be described as habitual cheats.<sup>9</sup> While these statistics might suggest that accounting students are not more likely to engage in academic misconduct than other students, we considered it prudent to consider individual misconduct scenarios to determine whether accounting students might be more likely to engage in particular forms of cheating.

For each scenario, the number of responses in each category was compared between accounting and non-accounting majors, and chi-square tests of independence conducted. A significant (at  $\alpha = 0.05$ ) divergence between the two groups of students was observed only for Scenario 5 (receiving answers from another student in a test). The proportion of accounting majors who report having engaged in this form of dishonesty on at least one occasion is 13.5%, compared with only 7.9% of non-accounting majors. Two additional scenarios (Scenario 4, giving answers to another student in a test; and Scenario 12, writing an assignment for someone else) produced results that were approaching significance at the conventional level. In both cases, accounting majors were again more likely to have engaged in the dishonest behaviour than non-accounting majors.

It is tempting to suggest, because only three out of twenty scenarios are associated with significant (or almost significant) differences in behaviour between accounting and non-accounting majors, that the two cohorts of students are similar in terms of the degree and type of academic dishonesty exhibited. Nevertheless, the fact that these three scenarios arguably represent relatively serious forms of cheating warns against complacency, particularly given evidence (Sims (1993; Nonis & Swift, 2001) of a positive association between academic dishonesty and work-related dishonesty.

#### **4.4 *Reasons for Academic Misconduct***

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<sup>9</sup> We label students who admit having engaged in academic misconduct on three or more occasions as 'habitual cheats'.

While examining the perceptions and prevalence of academic misconduct is important in terms of gauging the gravity of the problem, understanding the reasons why students engage in such behaviour is critical in terms of determining the driving factors behind the issue and planning ways to combat it. Table 6 presents summary data on the reasons reported by our respondents as driving their behaviour. In terms of the accounting students, the key reasons appear to be wanting to help a friend (32%), a belief that they are not likely to be caught (26%), the assessment being too difficult (25%), students feeling pressured to achieve good grades (22%), the action being unintentional (21%) and the assessment being too time consuming (19%) and due too soon (18%). Hence, it appears a combination of issues drives this behaviour, with most being directly related to assessment items and performance within them, rather than external reasons such as personal issues. Interestingly, this is compounded by a desire to assist friends and a belief that there is low risk in engaging in such behaviour due to the unlikelihood of being caught. There is also an element of misunderstanding/lack of knowledge, with 21% of students indicating that the action was unintentional. This could be due to students' not being familiar with referencing conventions, a lack of awareness as to what activities actually constitute plagiarism, or a lack of familiarity with respect to policies on academic misconduct. This view is somewhat supported by the responses to open ended questions in the survey, where students indicated they had not received adequate instruction with respect to referencing nor been informed that different lecturers have different requirements. It may be possible in the future to avoid such confusion by increasing foundation/orientation programs that cover these issues.

Non-accounting students display a general consensus with accounting students in relation to the reasons for engaging in academic misconduct. However, differences arise with respect to students' ignorance/naivety regarding such behaviour, with 22% of non-accounting students indicating 'I didn't think it was wrong' as an important factor driving their behaviour, compared with 10% of accounting students. This further supports the notion of students not understanding what is required of them, particularly with respect to non-accounting students. These students appear to be more concerned about the time-consuming nature of assessment (29%) than are accounting students (19%), and are under less under pressure to get good grades (14% versus 22% for accounting students).



[Insert Table 6 about here]

It appears that both accounting and non-accounting students engage in academic misconduct in response to the difficulty and timing of assessment items, a lack of understanding as to what constitutes academic misconduct, the desire to help friends and a belief that they will not get caught. Further, within both cohorts of students there appears to be two groups: (1) those who deliberately engage in dishonest behaviour in order to meet assessment requirements (in terms of either due date or content); and (2) those who act out of ignorance/naivety, unaware that their behaviour constitutes academic misconduct. While the latter group is relatively easy to deal with, given the appropriate resources, the former will require a much more concerted effort. In addition, accounting students indicate that they are under comparatively more pressure to achieve in their degrees. This is an interesting point that may relate to content and assessment issues and, as such, warrants further investigation beyond the scope of this study.

#### ***4.4 The Reporting of Academic Misconduct***

The reporting and management of academic misconduct is a challenging issue, given the difficulties academics face in detecting such behaviour (large class numbers, limited resources, time pressures to complete marking, and the vast number of possible sources available to students via the internet). Students, themselves, may be able to assist in this regard by reporting other students whom they suspect of engaging in academic misconduct, although the possibility of negative consequences (being ridiculed by others, the cultural stigma related to being a ‘dobber’, and having to work with other students in future assignments) may be a deterrent to such behaviour. To investigate this issue, survey participants were asked to indicate how likely they would be to report fellow students’ academic dishonesty (with possible responses: (1) unlikely, (2) likely, (3) very likely and (4) ‘don’t know’), and whether they had ever actually reported a fellow student (possible responses being: (1) never, (2) once and (3) more than once).

A majority (63%) of the accounting students indicated they are not likely to report fellow students, with a slightly larger majority (67%) of non-accounting students indicating the same. The proportion of accounting (non-accounting) students

indicating they are likely to report others was 18% (13%), with only 7% (3%) indicating they are very likely to do so. These results are consistent with prior Australian research (Sheard et al, 2002) that found that 80% of students would not report such behaviour. It should be noted, however, that these figures indicate only the respondents' intentions. When asked whether they had actually reported fellow students in the past, 94% (96%) of accounting (non-accounting) students indicated they had never reported anyone, with 5% (4%) having reported a fellow student once and 1% (0%) having done so on more than one occasion. These latter figures confirm the US finding (Nuss, 1984) that only 3% of college students are willing to report cheating.

To further examine this issue, students were asked to indicate their reasons for failing to report their fellows whom they suspected of engaging in academic misconduct. Accounting and non-accounting students provided relatively similar responses (see table 7). For both groups, the three most popular responses were: 'it is none of my business what other students do' (39% of accounting students, 40% of non-accounting students); 'policing should be done by staff, not students' (26%, 27%); and 'I feared being responsible for have another student being punished' (19%, 20%). In terms of differences between the two groups, accounting students were slightly more concerned about making enemies (17% versus 13%) and reporting friends (16% versus 12%), and somewhat less concerned about accusing a student who might be innocent (17% versus 20%).

[insert Table 7 about here]

It appears that students, generally, are not concerned about, nor believe it to be their role to police, academic misconduct. 'Whistle-blowing' by students is rare, due to concerns that reporting of a peer might result in punishment for that person and subsequent retribution for themselves.

To add further context to this issue, we investigated the number of students who have actually been caught engaging in academic misconduct. Findings were similar for both accounting and non-accounting students. Approximately 7% of each group had been caught cheating on one occasion, while 1% of non-accounting students (zero accounting students) had been caught more than once. Hence, 93% of accounting students (92% of non-accounting students) have never been caught engaging in

academic misconduct, yet 23% of both cohorts of students admit having engaged in such behaviour (refer to section 4.3 of this study).

Of those students who had been caught cheating, 15% (of both groups) received no penalty; 38% (43%) of accounting (non-accounting) students received a warning; 15% (28%) received a reduction in marks for the assessment item; 31% (10%) received a fail for the assessment/course; and 0% (4%) were expelled from the institution. Therefore, accounting students, when caught, appear to face somewhat heavier penalties than non-accounting students, with a greater number receiving a failing grade for either the assessment or the course.

Overall, it would appear that only a small proportion of those engaging in academic misconduct are caught, supporting one of the motivating factors for student engaging in such misconduct – that detection risk is low. Our findings suggest that detection rates may only be increased through the actions of academic staff, since there is a low probability that students will report other students. Of further concern is the finding that more than one third of students caught cheating receives no punishment beyond a warning which, in light of the reasons given for this behaviour as well as the prevalence statistics, suggests that this may not deter such behaviour in the future.

#### **4.6 Summary of Results**

Overall, our results present a disconcerting picture of student engagement in academic misconduct in Australian tertiary institutions, with 23% of surveyed students reporting they have been involved in at least one form of academic misconduct and 7.5% categorised as habitual cheats. In comparison, only 7% of students report having been caught engaging in misconduct, with approximately 55% of these receiving either no penalty or a warning. When comparing accounting students with their non-accounting peers, the prevalence of academic misconduct is similar for both groups; however, accounting students are more likely to engage in some of the more serious forms of academic misconduct, a finding that is supported by their relatively lower perception of the seriousness of these scenarios. (An interesting exception to this observation is accounting students' apparent lower tolerance for plagiarism.) Engagement in academic dishonesty appears to be underpinned by a desire to assist friends or to complete assessment items that are perceived as too difficult and/or too time-consuming, and is supported by the belief that detection risk is low, while some

degree of ignorance as to what actually constitutes academic misconduct (especially with respect to plagiarism) is also a contributory factor. When considering these findings within the context of the moral and ethical values that students will carry with them into their chosen careers, there would appear to be genuine cause for concern.

## **5.0 Summary and Conclusions**

Ethical behaviour is a critical component of the accounting profession, and any suggestion that accounting students are less ethical in attitude and/or behaviour than their non-accounting fellows must surely raise concerns for both educators and the accounting profession, particularly given the high profile cases that have recently tainted perceptions of the accounting profession (for example, Enron and HIH). Of further concern is the issue of ethical and moral development and the evidence that the behaviours exhibited by students while at university will be carried with them into their professional lives (Lawson, 2004; Grimes, 2004). Therefore, understanding the values of today's students (tomorrow's business professionals) is of importance and concern to the accounting and other professions.

This study surveyed 1174 (223 accounting and 951 non-accounting) Australian university students in relation to their perceptions of academic misconduct (including the prevalence of various forms of misconduct and penalties appropriate for such activities), as well as the degree to which they had engaged in such activities in the past. Issues surrounding the reasons for entering into such behaviour and the reporting of it were also explored.

We find that approximately one in four surveyed students has engaged in some form of academic misconduct at least once, and approximately one in thirteen may be categorised as 'habitual cheats'. These figures are similar for both the accounting and non-accounting cohorts, and indicate that a high level of academic misconduct is occurring in Australian institutions. Furthermore, only 7% of students indicate they have been caught while engaging in this behaviour, illustrating that tertiary institutions are not effectively dealing with the issue. Of further concern is that a majority (55%) of students caught cheating receive either a warning or no penalty at all, raising serious concerns over the ability of the current student misconduct policies

(and the implementation of them) to deter students from behaving in this way. Interestingly, the literature supports this contention with evidence that the level of reported academic misconduct declines when the perceived likelihood of being caught and the severity of penalties increase (McCabe and Trevino, 1993).

In terms of the reasons students nominate for engaging in academic misconduct, there appears to be two clusters of students: (1) those who are unaware that their behaviour constitutes academic misconduct; and (2) those who knowingly engage in such behaviour in order to help friends or to complete assessment that is too difficult or time-consuming. Accounting students appear to fall more often into the latter group, and also indicate they are under greater pressure to achieve high grades.

Regarding perceptions of academic misconduct, accounting students perceive some of the more serious forms of misconduct (for example, taking unauthorised materials into a test; paying someone to complete an assignment) to be less serious than do non-accounting students and, as a result, are more likely to engage in these activities. Non-accounting students, on the other hand, take a less serious view of plagiarism than accounting students. Yet both groups generally agree on the penalties considered appropriate for students who engage in the various forms of academic dishonesty.

As noted above, the reporting of academic misconduct is an important issue and our results suggest that universities should not rely on students to report incidences of academic misconduct. When questioned as to why they don't report academic misconduct, students frequently reply, 'it is none of my business what other students do', and further indicate that it is the role of the institution, rather than other students, to police such misconduct. In this respect, accounting students are slightly more concerned than non-accounting students about the repercussions of reporting students and friends (making enemies and being ostracised), while non-accounting students are slightly more concerned about reporting students who may be innocent.

We conclude that academic misconduct is a significant problem within Australian universities, and one that may result in the production of graduates whose ethical values are not congruent with expectations of the various professions or those of society in general. In particular, the accounting profession should be concerned about accounting students' apparent greater willingness (relative to non-accounting students) to engage in some of the more serious forms of academic misconduct, such

as cheating in examinations and writing assignments for other students. Further, it should be of particular concern to universities that the prevalence of academic misconduct is at least partly attributable to a perception among students that academic misconduct is unlikely to be detected, and even when it is, unlikely to be punished. Collectively, the findings in this paper present concerns about the business professionals of tomorrow who may be all too prepared to become involved in the next Enron.

While this research offers evidence that helps to clarify issues related to academic misconduct in Australian universities, there are still many other questions that need to be addressed. Important questions are raised about the management of, and philosophy toward, academic misconduct within Australian universities, warranting further investigation. Additionally, an examination of the relationship between the pressures suffered by students (pressure to perform; pressure to achieve an appropriate work/study/lifestyle balance) and students' propensity to engage in academic misconduct may provide further interesting insights.

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**Table 1**  
**Descriptive Statistics**

Major	Gender		Age					Years in Tertiary Education		
	M %	F %	<20 %	20-25 %	26-35 %	36-45 %	>45 %	<2 %	2-3 %	>3 %
<b>Accounting (n = 223)</b>	45	55	30	44	17	8	1	38	36	26
<b>Other (n = 951)</b>	40	60	27	43	19	7	3	18	59	23

**Table 2**  
**Scenarios From Test Instrument**

<b>No</b>	<b>Scenario</b>
1	Copying from another student during a test.
2	One student allowing another to copy from them in a test.
3	Taking unauthorised material into a test – notes, pre-programmed calculator, etc.
4	Giving answers to another student by signals in a test.
5	Receiving answers from another student by signals in a test.
6	Getting someone else to pretend they are the student – impersonating the student in a test.
7	Continuing to write after a test has finished.
8	Gaining unauthorised access to test material before sitting - test paper, marking schedule, etc.
9	Requesting special consideration/deferred exam (eg for illness) knowing that the conditions are not genuinely met.
10	Padding out a bibliography with references that were not actually used.
11	Paying another person to complete an assignment.
12	Writing an assignment for someone else.
13	Paraphrasing information from a web site, book or periodical without referencing the source.
14	Copying information directly from a web site, book or periodical with reference to the source but no quote marks.
15	Copying information directly from a web site, book or periodical without referencing the source.
16	Copying information directly from another student's assignment (current or past) without their consent.
17	Copying information directly from another student's assignment (current or past) with their consent.
18	Falsifying the results of one's research.
19	Working together on an assignment when it should be individual.
20	Preventing other students access to resources required to complete an assignment.

**Table 3**

**Reasons for Students' Engagement in Academic Misconduct**

<b>No</b>	<b>Reason</b>
1	I wasn't likely to be caught.
2	I wanted to help a friend.
3	The assessment was too time-consuming.
4	The assessment was too difficult.
5	I had a personal crisis.
6	I didn't think it was wrong.
7	It was easy – the temptation was too great.
8	The due date was too soon.
9	The teacher hadn't taught me well enough.
10	I was under pressure to get good grades.
11	Other students do it (or urged me to do it).
12	I thought the assessment was unfair.
13	I thought if I helped someone else, they might help me.
14	I hadn't heard of other students being penalised before.
15	The due date coincided with other assessments due.
16	The content of the assessment was not of interest to me.
17	My teacher encouraged it.
18	Cheating is a victimless crime – it doesn't harm anyone.
19	It was unintentional.
20	No reason.
21	Other (please specify) .....

**Table 4**

**Reasons for Not Reporting Fellow Students Suspected of Academic Misconduct**

<b>No</b>	<b>Reason</b>
1	I feared being responsible for having another student punished.
2	I did not believe that any action would be taken by the staff or the institution
3	I feared making an enemy or being ostracised by friends.
4	I was concerned about reporting a friend.
5	I feared that the accused student might actually be innocent.
6	There is a code of silence that suggests that reporting on one's peers is worse than cheating.
7	Policing should be done by staff, not by students.
8	Loyalty to my peers.
9	It is none of my business what other students do.
10	Other (please specify) .....

**Table 5 Prevalence of Academic Misconduct**

No	Scenario	% of Accounting (non-Accounting) students who have engaged in this activity:			
		Never	1-2 times	3-5 times	>5 times
1	Copying from another student during a test.	80.3 (80.7)	15.0 (14.7)	4.2 (3.9)	0.5 (0.8)
2	One student allowing another to copy from them in a test.	74.9 (76.1)	16.3 (17.3)	7.0 (5.7)	1.9 (1.0)
3	Taking unauthorised material into a test – notes, pre-programmed calculator, etc.	86.2 (88.7)	9.5 (6.9)	3.3 (3.2)	1.0 (1.1)
4	Giving answers to another student by signals in a test.	85.0 (90.3)	11.1 (5.9)	2.9 (0.8)	1.0 (0.8)
5	Receiving answers from another student by signals in a test.	86.5 (92.1)	10.6 (4.4)	1.9 (2.8)	1.0 (0.6)
6	Getting someone else to pretend they are the student – impersonating the student in a test.	95.1 (96.5)	2.0 (0.5)	2.4 (2.4)	0.5 (0.5)
7	Continuing to write after a test has finished.	48.6 (46.8)	30.8 (36.4)	15.4 (12.8)	5.3 (4.1)
8	Gaining unauthorised access to test material before sitting - test paper, marking schedule, etc.	89.9 (92.2)	5.3 (4.2)	3.9 (2.8)	1.0 (0.8)
9	Requesting special consideration/deferred exam (eg for illness) knowing that the conditions are not genuinely met.	86.3 (86.9)	9.3 (8.6)	2.9 (3.6)	1.5 (0.7)
10	Padding out a bibliography with references that were not actually used.	56.8 (54.5)	29.1 (29.7)	10.7 (11.7)	3.4 (4.1)
11	Paying another person to complete an assignment.	93.6 (94.6)	2.0 (2.7)	3.9 (2.3)	0.5 (0.4)
12	Writing an assignment for someone else.	83.7 (90.2)	11.3 (6.4)	3.9 (3.0)	1.0 (0.4)
13	Paraphrasing information from a web site, book or periodical without referencing the source.	55.4 (52.3)	33.7 (33.9)	9.4 (11.6)	1.5 (2.2)
14	Copying information directly from a web site, book or periodical with reference to the source but no quote marks.	55.9 (49.8)	33.2 (36.6)	8.9 (10.2)	2.0 (3.4)
15	Copying information directly from a web site, book or periodical without referencing the source.	70.1 (70.2)	24.9 (21.6)	4.0 (6.4)	1.0 (1.9)
16	Copying information directly from another student's assignment (current or past) without their consent.	89.6 (90.7)	6.4 (5.4)	2.5 (3.0)	1.5 (0.9)
17	Copying information directly from another student's assignment (current or past) with their consent.	80.6 (74.2)	13.4 (18.1)	5.0 (6.5)	1.0 (1.1)
18	Falsifying the results of one's research.	77.3 (79.3)	15.2 (13.0)	6.1 (5.6)	1.5 (2.0)
19	Working together on an assignment when it should be individual.	49.0 (45.6)	29.8 (31.2)	16.7 (17.6)	4.5 (5.4)
20	Preventing others access to resources required to complete an assignment.	93.4 (88.9)	2.6 (6.5)	3.1 (3.5)	1.0 (1.1)

**Table 6**  
**Reasons for Academic Misconduct**

Reason	Accounting Student Responses%	Accounting Student Ranking	Non-Accounting Student Responses%	Non-Accounting Student Ranking
I wanted to help a friend.	32%	1	33%	1
I wasn't likely to be caught.	26%	2	25%	4
The assessment was too difficult.	25%	3	29%	3
I was under pressure to get good grades.	22%	4	14%	10
It was unintentional.	21%	5	24%	5
The assessment was too time-consuming.	19%	6	29%	2
The due date was too soon.	18%	7	18%	7
The teacher hadn't taught me well enough.	15%	8	15%	9
The due date coincided with other assessments due.	14%	9	16%	8
I had a personal crisis.	13%	10	13%	12
I thought if I helped someone else, they might help me.	11%	12	14%	11
Other students do it (or urged me to do it).	11%	11	10%	14
I didn't think it was wrong.	10%	13	22%	6
It was easy – the temptation was too great.	10%	14	9%	15
The content of the assessment was not of interest to me.	8%	15	10%	13
I hadn't heard of other students being penalised before.	7%	16	8%	16
I thought the assessment was unfair.	7%	17	8%	17
No reason.	6%	18	4%	18
My teacher encouraged it.	4%	20	4%	19
Cheating is a victimless crime – it doesn't harm anyone.	4%	19	3%	20

**Table 7**

**Reasons for Not Reporting Fellow Students Suspected of Academic Misconduct**

<b>Reason</b>	<b>Accounting Student Responses%</b>	<b>Non-Accounting Student Responses%</b>
I feared being responsible for having another student punished.	19%	20%
I did not believe that any action would be taken by the staff or the institution	7%	8%
I feared making an enemy or being ostracised by friends.	17%	13%
I was concerned about reporting a friend.	16%	12%
I feared that the accused student might actually be innocent.	17%	20%
There is a code of silence that suggests that reporting on one's peers is worse than cheating.	9%	10%
Policing should be done by staff, not by students.	26%	27%
Loyalty to my peers.	16%	15%
It is none of my business what other students do.	39%	40%
Other (please specify) .....	0%	0%