International Journal of Ethics & Society (IJES)
Journal homepage: www.ijethics.com
Vol. **1**, *No.* **4 (2020)**

(Original Article)

Investigating the Ethical Factors Justifying and Inhibiting Academic Cheating among the Students of Accounting

Hamidreza Imany

Dept. of Accounting Shiraz Branch, Islamic Azad University, Shiraz, Iran

Abstract

Background: Cheating in universities is an instance of violation of ethics and breaking the rules, that has become so common among the students. If this phenomenon is considered as a usual matter, it can affect the person's life and become a habit.
Method: This research has investigated students of accounting. 308 accounting students were selected as the sample by using simple random sampling. The tool used for measuring the variables was a questionnaire designed based on the questionnaire used by Dikov et al (1999). Data analysis was done by using SPSS software, multivariate regression analysis, t-test, and Kolmogorov-Smirnov tests.
Results: According to the findings, there is a significance difference between cheaters and non-cheaters in terms of adopting cheating neutralization. Also, there is a significant difference between cheaters and non-cheaters in terms of understanding the effectiveness of cheating inhibitors. There is no significant difference between male and female cheaters and between male and female non-cheaters in terms of adopting cheating neutralization. Also, there is no significant difference between male and female cheaters and between male and female non-cheaters in terms of understanding the effectiveness of cheating inhibitors.
Conclusion: Cheaters and non-cheaters have different attitudes towards adoption of cheating neutralization. They are also different in terms of understating the effectiveness of cheating inhibitors. Gender is not effective in people's attitude towards cheating neutralization and understanding of the effectiveness of cheating inhibitors.

Keywords: Academic cheating, Cheating neutralization, Cheating inhibitors

Introduction

Academic cheating is an instance of violation of ethics and breaking the rules, that has become so common among the student community. If this phenomenon is considered as something usual, it

* **Corresponding Author:** Email: himani@iaushiraz.ac.ir
Received: 7 Sep 2019
Accepted: 2 Nov 2019

[Downloaded from ijethics.com on 2026-11-14]

can affect the person's future life and become a habit. In this regards, various studies suggest that university students consider cheating as something usual and common which is increasingly growing (1). The phenomenon of cheating has a negative effect on university discipline, it decreases the credit and value of university degrees, and it has a negative effect on learners' thoughts, growth, and heath (2, 3, and 4). People cheating during their education will follow this procedure in their professional occupation and daily life (5, 6). Cheating can have mental effects such as the feeling of fear and humility and secrecy (7). Psychologists consider cheating as a mental personality disorder and they believe that when we do not warn the learners that cheating is a misbehavior and do not make them aware of its negative consequences, we cannot expect them no to cheat (8).

This issue is of a greater importance for accounting students; because accounting is composed of a set of regulations based on which, all the financial systems are founded. Since the emergence of civilized communities, accounting and accountants have played an important role. Nowadays, the accountants' effective role in all national and international decisions is undeniable. They are trustable consultants for executive affairs. Emphasizing the important role of accountants in organizations and the need to their honesty, a major concern is that the continuance of students' immoral cheating behaviors in their professional life might lead to the company's discredit in the future.

Studies approve that academic cheating in accounting is an ethical dilemma. As a result, the students cheating during education will probably become an accountant or auditor who participates in financial cheats such as tax evasion, distortion of financial statements and accounting information, money laundering, and preparing low-quality audit reports, etc. Whereas, accounting and audit oversight board emphasizes preparing honest accounting and audit reports. Students, as future accountants, should effectively observe the accounting ethics (9).

In this regard, there are theories and viewpoints believing that men and women are different from each other in terms of committing cheating; gender differences, individual capacities, vulnerabilities, and capabilities result from the social environment and cultural norms of the society. These factors form different characteristics in men and women (10).

In a study titled "cheating in exam", cheating in exam is internally investigated emphasizing understanding the problem. 20 students of Gilan University were interviewed as the research sample. The findings showed that students use all the five Skyes and Matza neutralization techniques for justifying cheating in exam. Also, the results suggested that in the educational system of our country, exams have been changed into a value problem rather than an evaluation problem, and it is a cause of increased cheating among the students (11).

In a research, investigation of different types of cheating and plagiarism has been done based on the experts' experiences in Isfahan University of Medical Sciences. The sample included 21 experts of Isfahan University of Medical Sciences over the period of 2011-2012. The results showed that the boundary between academic cheating and honesty is so intangible. Furthermore, increased information about different types of academic misconduct and the related penalties can be effective in decreasing commitment of infringements and increasing the awareness in the country's legal system in order to update the related regulations (12).

A research about truth (honesty) and rational dishonesty has investigated Dan Ariely's "Truth (honesty) about rational dishonesty" book (2012) that is his best-selling book in recent years. The content of this book is the result of a study suggesting that if cheating is allowed in an exam and no penalty is considered, most people will cheat although a few people will not. Furthermore, at a medium level of cheating, it seems that cheaters are not sensitive to the achievements of their cheating. So, Ariely concluded that in contrary to Becker's model of rational crime (1986) in which, in the usual life cheaters do not cheat in response to increased achievements of cheating, this paper suggests that Ariely first respectfully claims that Becker's model is wrong. This model can never predict the extent of rational crime in order to respond to increased achievements of crime. Second, this paper proposes a developed version of Becker's model for

[Downloaded from ijethics.com on 2026-11-14]

such a prediction in order to prove that achievements of a crime can rationally decrease the number of the committed crimes. Third, this paper shows that a simple model is developed by rational cheating to investigate the Ariely's conclusions; and finally, this paper reports the results of the investigation and provides the participants with a chance for cheating in a secure environment. In contrast to Ariely's conclusions, people cheat more when they feel quite secure (13).

A research on academic cheating among the students and the relationship between values, self-esteem, and mastery has investigated the relationship between cheating tendency, personal values, self-confidence, and mastery. It has also studied the frequency and type of cheating. Academic cheating is still adopted and used among the students and universities. The findings showed that self-confidence and mastery have a negative relationship with cheating and there is a low correlation between cheating and the value of honesty and academic achievement. Students with an optimistic viewpoint believe that a low level of cheating exists in human nature; no relationship was found between cheating and pessimism (14).

In a research titled a dummy linear method for studying the difference between genders in cheating behavior, a dummy linear method was used for investigating the effect of testing condition on gender. 474 university students reported cheating behaviors. The participants were under an unknown condition in which, they thought to be monitored by a lie detector. For a mental cheating, gender difference decreased when participants thought that their answers would be checked by a lie detector; whereas, this correlation between gender and conditions has not been observed in academic cheating. The ideological assumption of gender and understanding of cheating among people of the same gender was based on the variables which provide a lower probability of prediction of cheating by linear method compared with other conditions. It implies the role of social role report of behavioral sensitivity unless there is a force to observe integrity (15).

Material and Methods

This research has investigated students of accounting. 308 Shiraz accounting students were selected as the sample by using simple random sampling. The tool used for measuring the variables was a questionnaire designed based on the questionnaire used by Dikov et al (1999). Data analysis was done by using SPSS software, multivariate regression analysis, t-test, and Kolmogorov-Smirnov tests. In terms of purpose, this research is an applied one and in terms of nature and method, it is a descriptive survey study. The theoretical foundations have been collected by library method and studying Persian and foreign books and articles. The tool used for data collection is a questionnaire. The used questionnaire is designed based on the Dikov et al (1999) questionnaire. This tool was first designed by Heinz et al (1986) and then, it has been adapted by Parlour (1997) and Dikov (1986, 1999). The questionnaire consists of three parts: the first part includes the general information; the second part includes cheating neutralization, and the third part includes inhibiting factors. The research hypotheses have been tested by student's t-test and Kolmogorov-Smirnov test. The calculations have been done by SPSS software.

Results

The results of descriptive statistics showed that men and women respectively constituted 46.8 and 53.2 percent of the selected sample. Therefore, the majority of the respondents are woman. The highest frequency of respondents is in the age group of below 25 years and 25-35; so that this age group constitutes about 85% of the total sample. The lowest frequency is related to the respondents of above 55 years old (about 0.3% of the sample). Also, the highest frequency is in MA education group (59.7%).

Investigation of normality of distribution of the latent variables or research constructs was done by Kolmogorov-Smirnov test. The results suggested that the latent variables have a normal distribution and parametric methods can be used.

The first major hypothesis: There is no significant difference between cheaters and non-cheaters in

[Downloaded from ijethics.com on 2026-11-14]

terms of adoption of cheating neutralization among the total respondents.

Table1: T-test for the first hypothesis

Confidence 95% confidence interval for mean difference		one sample t test							
Upper Bound	Lower Bound	Mean difference	standard deviation	Mean	standard deviation	Mean	P- Value	DF	t
			non-cheaters		cheaters				
-0.27	-0.56	-0.41	0.56	3.24	0.72	2.83	0.00	297.74	-5.63

The results of test 1 showed that based on the obtained means, non-cheaters are more willing to neutralize cheating than cheaters; because the mean of this indicator and standard deviation of this indicator were respectively equal to 2.83 and 0.72 for cheaters and 3.24 and 0.56 for non-cheaters.

The first minor hypothesis: There is no significant difference between male cheaters and non-cheaters in terms of adoption of cheating neutralization.

Table2: T-test for the first minor hypothesis

Confidence Interval 95% for Mean difference		one sample t test							
Upper Bound	Lower Bound	Mean difference	Standard deviation	Mean	Standard deviation	Mean	P- Value	DF	t
			non-male cheaters		male cheaters				
-0.106	-0.54	-0.32	0.54	3.2	0.77	2.8	0.004	140.944	-2.94

According to the results included in table 2, there is a significant difference between the means of cheating neutralization attitude among the male cheaters and non-cheaters. Male non-cheaters are more willing to neutralize cheating than male cheaters.

The second minor hypothesis: There is no significant difference between female cheaters and non-cheaters in terms of adoption of cheating neutralization.

Table3: T-test for the second hypothesis

Confidence 95% confidence interval for mean difference		one sample t test							
Upper Bound	Lower Bound	Mean difference	Standard deviation	Mean	Standard deviation	Mean	P-Value	DF	t
			non-female cheaters		female cheaters				
-0.30	-0.69	-0.49	0.59	3.28	0.67	2.78	0.00	162	-2.94

Therefore, it is concluded that female non-cheaters are more willing to neutralize cheating than female cheaters.

The second major hypothesis: There is no significant difference between cheaters and non-cheaters in terms of understanding the effectiveness of cheating inhibitors among the total respondents.

[Downloaded from ijethics.com on 2026-11-14]

Table4: T-test for the second hypothesis

Confidence 95% confidence interval for mean difference		one sample t test							
Upper Bound	Lower Bound	Mean difference	Standard deviation	Mean	Standard deviation	Mean	P- Value	DF	T
			non-cheaters		cheaters				
-0.25	-0.48	-0.36	0.46	2.06	0.5	1.69	0.00	304	-6.42

The results of table 4 present the means of understanding of effectiveness of cheating inhibitors among cheaters and non-cheaters; cheaters have less understanding of effectiveness of cheating inhibitors than non-cheaters.

The third minor hypothesis: There is a significant difference between male cheaters and non-cheaters in terms of understanding the effectiveness of cheating inhibitors.

Table5: T-test for the third minor hypothesis

Confidence 95% confidence interval for mean difference		one sample t test							
Upper Bound	Lower Bound	Mean difference	Standard deviation	Mean	Standard deviation	Mean	P- Value	DF	T
			non-cheaters		cheaters				
-0.25	-0.48	-0.36	0.46	2.06	0.5	1.69	0.00	304	-6.42

According to the results of table 5, male cheaters have less understanding of effectiveness of cheating inhibitors than male non-cheaters.

The fourth minor hypothesis: There is no significant difference between female cheaters and non-cheaters in terms of understanding the effectiveness of cheating inhibitors.

Table6: T-test for the fourth minor hypothesis

Confidence 95% confidence interval for mean difference		one sample t test							
Upper Bound	Lower Bound	Mean difference	Standard deviation	Mean	Standard deviation	Mean	P- Value	DF	t
			non-cheaters male		cheaters male				
-0.21	-0.53	-0.37	0.48	2.03	0.47	1.66	0.00	140	-4.51

Findings of table 6 present that there is a significant difference between the means of understanding the effectiveness of cheating inhibitors among female cheaters and non-cheaters. Regarding the obtained means, we conclude that female cheaters lave less understanding of effectiveness of cheating inhibitors than female non-cheaters.

Discussion

Non-cheaters rarely commit unethical acts and cheating. Therefore, a non-cheater commits these acts believing that it is a proper action or justifying this unethical action. This fact can also explain the finding that male and female non-cheaters are more willing to neutralizing than male and female cheaters. Accordingly, the research findings are rational. Even if students are not strongly motivated to cheat, anyway they may cheat after employing

[Downloaded from ijethics.com on 2026-11-14]

cheating neutralization strategies. Students tend to use neutralization methods for getting rid of feeling guilty for academic dishonesty. These results are consistent with findings of the studies performed by Jang Meng Ling (2014) and Park et al (2013) (16, 17).

Due to continuous repetition of unethical acts and cheating and getting no feedback of the result of these actions, cheaters believe that none of the cheating inhibitors can affect them and the positive result of cheating is more important than other inhibitors and punishments for them. Furthermore, male and female cheaters have less understanding of effectiveness of cheating inhibitors than male and female non-cheaters. There are different viewpoints towards the spread of cheating. One of these viewpoints considers cheating as an action caused by external factors. In the other viewpoint, cheating is considered as a compulsory behavior affected by the surrounding environment. This finding is consistent with the results of the studies performed by Jonio Gideon and Senor Eres (2016) (13).

In today's societies, men and women are equally seeking for benefits and escaping from the losses caused by their actions. So, it can be stated that the results of cheating inhibitors have a same effect on men and women. About unethical acts and cheating, it can be said that according to the results of this test, the benefits gained by cheating for men and women will be more than the disadvantages of cheating inhibitors. According to psychological principles, women are more conservative than men. So, it can be said that cheating inhibitors are more effective on women than men.

Conclusion

According to the findings, there is a significant difference between cheaters and non-cheaters in terms of adoption of cheating neutralization among all the participants. The results suggested that there is a significant difference between cheaters and non-cheaters in terms of understating the effectiveness of cheating inhibitors. Furthermore, the results of the research imply that there is no significant difference between male and female cheaters and male and female non-cheaters in terms of adoption of cheating neutralization; meanwhile, there is no significant difference between male and female cheaters and male and female non-cheaters in terms of understating the effectiveness of cheating inhibitors.

Ethical Consideration

Ethical issues (Including plagiarism, informed consent, misconduct, data fabrication and/or falsification, double publication and/or submission, redundancy, etc.) have been completely observed by the authors.

References

1. McCabe DL, Trevino LK, Butterfield KD. (2017). Cheating in academic institutions: A decade of research. *Ethics & Behavior*, 11(3):219-232.
2. Zaker-Salehi GHR. (2010). *Scientific cheating: social and legal aspects*. Institute of Social and Culture Studies, Tehran. (In Persian).
3. Run-Xian Z, Xiao-Pin Z. (2017). On the cause of University students cheating phenomenon from the perspective of Albert Banduras reciprocal determinism. *US-China Education Review*, 4(5): 7-11.
4. Stern EB, Havlicek L (1986). Academic misconduct: Results of faculty and undergraduate student surveys. *Journal of Allied Health*, 15(2): 129-42.
5. Bernardi RA, Banzhoff CA, Martino A, Savasta KJ. (2012). Challenges to academic integrity: Identifying the factors associated with the cheating chain. *Accounting Education: An International Journal*, 21(3): 247–263.
6. Lim VG, See SB. (2001). Attitudes toward, and intentions to report, academic cheating among student in Singapore. *Ethics & Behavior*, 11(3): 261-274.
7. Bigdeli A. (2008). Causes of tendency students toward cheating. Available at: www.karvarzan.blogfa.com/post-4.aspxAccessed: 12 Jun 2018. (In Persian).
8. Atash Daman Gh. (2009). Causes of tendency toward cheating. Available at: www.ettelaat.com. Accessed: 12 Dec 2018. (In Persian).
9. Bani Mahd B, Pashmi Tabar N , (2014). Relationship between academic and opportunistic fraud among students. *Journal of Ethics in Science and Technology*, 9(2): 1-8. (In Persian).

[Downloaded from ijethics.com on 2026-11-14]

10. Gilligan C (1977). In a different voice: Women's conceptions of self and morality. *Harvard Educational Review*, 47: 481-517.
11. Alikhah F, Bulaghi M, Yaghouti H (2014). Cheat in exam; Take a look inside. *Culture Strategy,* 27: 188 - 161. (In Persian).
12. Keyvanara M, Ajagi R, Sarabi M, Papi A, (2013). Typology of fraud and theft; Using knowledge of expert knowledge in Isfahan University of Medical Sciences. *Health Information Management,* 10: 444-460.
13. Gideon Yaniv G, Siniver E (2017). The (honest) Truth about rational dishonesty. *Journal of Economic Psychology,* 53: 131-140.
14. Teodora DL (2015). Academic cheating in college students: Relations among personal values, self-esteem and mastery. *Social and Behavioral Sciences,* 187: 88-92.
15. Fisher TB, Brunell A (2014). A bogus pipeline approach to studying gender differences in cheating behavior. *Personality and Individual Differences*, 61-62: 91-96.
16. Ling Meng C, Othman J, Lawrence D'Silva J, Omar Z (2014). Influence of neutralization attitude in academic dishonesty among undergraduates. *International Education Studies*, 7(6).
17. Park E, Park S, Jang I. (2013). Academic cheating among nursing students. *Nurse Education Today*, 33:346–352.

[Downloaded from ijethics.com on 2026-11-14]