

Academic Dishonesty among Accounting Students in Saudi Arabia

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Abstract

In this decade, the accounting profession in Saudi Arabia has suffered several highly publicized fraud cases. One result of these accounting-related frauds is that both leaders in the accounting profession and researchers in ethics have expressed concern about the overall integrity of today's professional accountants. Following the literature, this study assumes that an understating of the ethical beliefs and attitudes of today's accounting students who will be tomorrow's accounting professionals is the first step to overcome the integrity problem of accounting profession. More specifically, the underlying study reports the results of a survey that was conducted at four universities to examine and explore the ethical attitudes and beliefs of accounting students in Saudi Arabia. The overall findings indicated that all respondents had committed at least one form of the 16 unethical practices surveyed; suggesting that the academic dishonesty phenomenon is indeed prevalent in Saudi Arabia and, hence, a considerable and arguable intervention by leaders in higher education is required. The behaviours that accounting students believed to be most frequently practiced were cheating on exam-related situations, followed by the use of a false excuse or unfair means to delay exams/homework or to get advance information about the contents of exams. It is also found that students consider three exam-related cheating behaviours to be not unethical. Such findings are inconsistent with existing academic dishonesty research. Also, contrary to the findings of some prior research that found males participate in unethical behaviours at higher rates than do females, our chi-square test indicated that academic dishonesty does not depend on the gender of the student.

The reported results in this study provide an important contribution to filling the gap in our knowledge of and open the door for future research on the academic dishonesty subject in Saudi Arabia. Their applicability and implications should also be of value to leaders in both accounting profession and higher education in that they enhance their ability to contribute significantly in the design and implementation of organizational interventions to curb existing unethical practices among college students.

1. Introduction

Professors teach accounting students in college to enter a profession that is increasingly subject to ethical scrutiny. Today's professional accountants confront situations in many professional settings that may not be illegal, but may be unethical. In such situations, they often must decide whether they should act in their personal interest or for the public interest. To help in making these decisions, many accounting professional organizations have adopted codes of conduct. In Saudi Arabia, the Saudi Organization for Certified Public Accountants' (SOCPA) code of ethics states that accountants are to "perform their professional duties in accordance with relevant laws" and to "refrain from engaging in or supporting any activity that would discredit the profession". Many professional organizations have code of ethics containing similar statements.

However, after Anron-Arthur Andersen financial scandal in US, the issue of ethics has become a critical issue within the accounting profession. In Saudi Arabia, a number of accounting-related scandals in both newspapers (Alhoumaid 2009; and Alabaas, 2009; Abuaineen, 2006) and business journals (Almoghawli 2010; Alsehali 2006; and Labeeb, 2001) have focused the attention of Saudi people on the overall integrity of professional accountants.

The underlying study addresses the question of what the ethical attitudes and beliefs of today's accounting students are in Saudi Arabia. The answer to this addressed question is very important for three reasons. First, some accounting researchers in ethics have found evidence that accounting students who engaged in dishonest behaviours (a dishonest behaviour is known commonly as cheating) in college are more likely to commit unethical behaviours in subsequent professional settings (Ameen, Guffey, and McMellan 1996; and Nonis, Swift, 2001). If this conclusion is correct, then understanding the ethical beliefs and attitudes of today's accounting students who will be the accounting professionals of tomorrow might be the first step towards rebuilding the integrity of our accounting profession. Second, the results of the current study might enhance the ability of leaders in higher education to contribute significantly in the design and implementation of organizational interventions to curb existing unethical behaviours among college students. Third, existing research on academic dishonesty has largely been conducted in

US, Europe, and Far-East Asia. Although the findings of this literature have increased our understanding of academic dishonesty among accounting students, differences in socio-cultural settings and educational policies among countries may reduce the relevance of these findings to the Saudi Arabian context. Many cross-national studies (e.g., among others, Waugh, Godfrey, Evans, and Craig, 1995; Burns, Davis, Hoshino, and Miller 1998; and Lim and See, 2001) have shown that students of different nationalities and of different cultures vary significantly in their perceptions of academic dishonesty. Our study attempts to fill some of the gap in the literature by providing evidence of academic dishonesty among accounting students in Saudi Arabia.

The sample for the present study included 223 accounting students from four Saudi Arabian universities. Our overall findings are rather disturbing in that they suggest that academic dishonesty is indeed a prevalent phenomenon. Almost all respondents reported that they committed at least one form of unethical practices. Among the most disturbing responses were the students' attitudes toward "allowing students to see exam answers", and the reason for cheating "others need it (my help)". Inconsistent with the findings of some prior research, our study found that academic dishonesty is less likely to depend on gender, using the chi-square test at the 0.05 level of statistical significance

The rest of the paper is structured as follows. A review of relevant literature is provided in the next section. This is followed by sections on methodology, results, and concluding remarks.

2. Prior Research on Academic Dishonesty

Surveys of college students over a period of several decades have revealed that high levels of academic dishonesty do exist. In 1980 Baird found that 75.5% of undergraduates from several majors had cheated while in college. In 1992, Greene and Saxe reported a cheating rate of 81% among undergraduates, while Meade reported a rate of 87% among undergraduates in various majors at 31 top US universities.

More recent studies suggest that the high rates of academic dishonesty are persisting. Chapman and Lupton (2004) surveyed undergraduate business students at Colorado State University, and found that 73.9% had received exam information from a student in an earlier section, and 88.7% had used answers from a prior term to study for a current exam. Robinson, Amburgey, Swank, and

Faulkner (2004) surveyed undergraduate students from a wide variety of majors about their participation in seven forms of academic dishonesty. They found that about one-third had used cheat sheets in exams, and a majority of respondents had participated in the other six practices, ranging from 57% to 89%. Brown and McInerney (2008) surveyed business students in 1999 and again in 2006, using an identical questionnaire and courses in both years. They found significant differences between 1999 and 2006 for seven of 16 forms of academic dishonesty included in the study, with the highest increases were having information programmed into a calculator during an exam at 22.5% and visiting a professor to influence a grade at 21.3%, and the lowest increases were asking about the content of an exam from someone who has taken it at 11.7% and giving information about the content of an exam to someone who has not yet taken it at 18.4%.

Three variables have extensively been studied as possible correlates of dishonest academic behavior. These variables are the academic students' rank, gender, and grade point average (GPA). Whitley (1998) reviewed 107 academic dishonesty studies, and concluded that class rank is unrelated to the level of cheating. However, he found that the relationship between dishonesty and students' gender is more consistent in the 107 studies reviewed. Brown and Abramson (1999) also found participation in dishonest academic activities related to gender for four of 16 dishonest academic practices.

Studies which have examined students' GPA produced mixed results. While several researchers found that students with lower GPAs cheated more than those with higher GPAs (e.g. Bunn, Caudill, and Gropper, 1992; and Tang and Zuo, 1997), Whitley (1998) concluded that, overall, GPA has not been found to be related to cheating. Brown and McInerney (2008) also found that academic dishonesty was less dependent on the students' GPA in 2006 than it was in 1999.

In another line of work, some researchers have conducted cross-cultural studies on academic dishonesty. For example, Waugh, Godfrey, Evans, and Craig, (1995) examined cheating behaviours and attitudes among students from six countries (Australia, Germany, Costa Rica, United States, and Austria). Burns, Davis, Hoshino, and Miller (1998) also examined students' attitudes toward academic dishonesty in the United States, Japan, and South Africa. The overall findings of these cross-cultural

studies are that students of different nationalities and of different cultures vary significantly in their attitudes toward academic dishonesty. Such findings motivate us to obtain information on the topic of academic dishonesty. This is especially important in an area where the underlying study might be one of the first to provide insight into the present state of academic dishonesty practices among accounting students in Saudi Arabia.

3. Methodology

The Survey

The research instrument employed in this study is the same survey that had been used in several published studies of student academic dishonesty (e.g., Brown and Abramson, 1999; Brown and Weible, 2006; Brown and McInerney, 2008). However, interviews and pre-tests were conducted with 65 accounting students to ensure that the listed practices of academic dishonesty were applicable to the local context. Comments and suggestions obtained from this pilot test were noted and used to refine the survey items. The overall number of practices surveyed was 16.

Students were asked firstly to determine their class rank, GPA, and gender, and then to indicate on a five point scale how often they engage in each practice, where one represented never, two represented infrequently, and five represented frequently. Students were also asked to rate the ethical level of each practice from one, not at all unethical, to five, very unethical.

Ten reasons why students might engage in unethical academic behaviours were also surveyed. Students were asked to rate on a 5-point scale from one, not at all likely, to five, very likely, the reason that leads them to participate in unethical academic behaviours. Finally, eight factors that might have caused students to hesitate to cheat were surveyed, using a 5-point scale from one, not at all likely, to five, very likely.

The Sample

The sample for the present study included 223 accounting students from four Saudi Arabian universities located in Riyadh: two public universities and two private universities. To maximize the response rate, the survey was administered during accounting class meetings in the 2008-2009 academic year. The students were given a 10-minut briefing on the aims and background of the study

and instructions for the survey. The students were also informed that their participation was strictly voluntary.

4. Results

Descriptive Statistics

In Table 1, we report descriptive statistics for our sample of 223 students. The sample consisted of third year (57%) and fourth year (43%) accounting undergraduate students. First and second year students were not included in the sample because of their lack of experience in the academic setting. The students of King Saud University composed over 61.9% of the sample. Female students made up 42.2% of our sample, and 57.9% were male.

Table 1: Descriptive Statistics

Descriptive Items	No.	%
Years in College:		
Third	127	56.95
Fourth (Final year)	96	43.05
Universities:		
King Saud University (Public)	138	61.88
Imam University (Public)	39	17.49
Prince Sultan University (Private)	25	11.21
Al Yamamah University (Private)	21	9.42
Gender:		
Female	94	42.15
Male	129	57.85

Participation in and Ethical Levels of Practices

In order to determine the percentages of accounting students who had engaged in unethical academic practices, the five point frequency of participation scale was converted into a two-category nominal-level scale. The four levels of participation from infrequently to frequently were combined into one category indicating that the practice had been engaged in at least once. The other category was the never point on the scale. The percentages of accounting students admitting participation in the 16 dishonest academic practices in the 2008-2009 academic year are shown in columns two and three of Table 2. Results are rather disturbing in that they suggest that academic dishonesty is indeed prevalent. Almost all respondents reported that they committed one form of unethical practices at least once.

Significant participations existed for seven of the 16 practices surveyed. These practices were: "asking about the content of an exam from someone who has taken it"; "giving information about the content of an exam to someone who has not yet taken it"; "allowing another to see exam answers"; "taking credit for full participation in a group project without doing a fair share of the work"; "having someone check over your homework before turning it in"; "copying off another's exam"; and "working with others on an individual project or homework". Two characteristics of these seven practices stand out. First, four of the seven practices showing higher levels of participation were exam related, while three practices were homework related. Second, in all seven cases the levels of participation were above 50%.

Table 2: Participation In and Ethical Levels of Practices

Practices	Participation			Ethical Level
	Count	%	Mean*	Mean**
Asking about the content of an exam from someone who has taken it	219	98.2	3.2	1.3
Giving information about the content of an exam to someone who has not yet taken it	213	95.8	3.0	1.2
Allowing another to see exam answers	182	81.6	3.3	1.5
Taking credit for full participation in a group project without doing a fair share of the work	175	78.5	1.4	2.7
Having someone check over your homework before turning it in.	163	73.1	2.8	1.9
Copying off another's exam	126	56.5	2.7	4.5
Working with others on an individual project or homework.	125	56.1	2.8	1.4
Turning in work done by someone else as one's own.	84	37.7	1.2	4.2
Passing answers during an	78	35.0	2.2	

exam.				
Before taking an exam, using unfair means (e.g. offering favors to professors) to get advance information about the contents of the exam.	47	21.1	3.2	3.9
Using exam crib notes.	34	15.2	1.2	5.0
Visiting a professor to influence grade or to get special consideration.	33	14.8	2.1	1.6
Having and/or passing information programmed into a calculator or a mobile phone during an exam.	21	9.4	1.2	4.8
Using a false excuse to delay an exam or homework.	10	4.5	3.0	2.2
Plagiarism.	8	3.6	2.2	4.3
Padding a bibliography.	7	3.1	1.2	3.6
* Scale: 1="infrequently", 4="frequently".				
** Scale: 1="not at all unethical", 5="very unethical".				

A second indication of the extent of student participation in the activities is the frequency of participation. Means on the frequency of participation scale are shown in columns four of Table 2. Eleven of the 16 practices surveyed had means above the midpoint of 2, suggesting that these activities are among the most frequently practices the students use. Respondents indicated that they were most frequently practiced cheating on exam-related situations, followed by the use of a false excuse or unfair means to delay an exam/homework or to get advance information about the contents of exams.

In the second section of the survey, respondents were asked to indicate their personal view of each of the 16 questionable behaviours. Average scores for these 16 practices, based on a 5-point scale, are shown in the far right column of Table 2. The findings indicate that respondents perceived the behaviour of "using exam crib notes" to be quite unethical. "Having and/or passing information programmed into a calculator or a mobile phone during an exam", "copying off another's exam", "plagiarism", and "turning in work done by someone else as one's own" were also rated highly unethical. Possibly the most disturbing

responses appeared to be in the students' attitudes toward: (1) "asking about the content of an exam from someone who has taken it", (2) "giving information about the content of an exam to someone who has not yet taken it", and (3) "allowing another to see exam answers". In all three cases the students considered these practices to be not unethical. Such findings are inconsistent with existent research on academic dishonesty that found students consider all exam-related cheating behaviours to be quite unethical (e.g. Sims, 1995; and Lim and See, 2001). However, we performed a correlation analysis to examine the relation between students' views of the 16 practices and their actual cheating behaviours. Correlations found to be ranged from $r = -0.53$ to $r = -0.72$, with a mean r of -0.63 . These results are consistent with prior studies, suggesting that students are more likely to engage in unethical behaviours that they perceived as less likely unethical.

Reasons for Participation

Ratings of the likelihood of reasons for participation in the practices are shown in Table 3. Seven of the 10 reasons surveyed had means above the midpoint of 2.5, suggesting that students had a wide range of reasons for justifying cheating. "To get a high grade" was the most likely reason, followed by "has the time but does not study.", and "does not have time to study". Interestingly, respondents indicated that the item "others need it (my help)" is an important reason to consider cheating. This, to some extent, gives support to the conclusion reached by many cross-cultural studies (e.g. Ho and Lin, 2008; Lim and See; 2001; and Burns, Davis, Hoshino, and Miller, 1998) that students' cultural values significantly influence their ethical attitudes. To further investigate the impact of students' cultural characteristics on their perceptions of cheating, respondents were asked to consider 10 factors that might cause them to hesitate to cheat. The results are shown in Table 4. The most frequent response was associated with "against Islamic Rules". This could be described as a hesitation to cheat based on potential negative consequences. The second most frequent response was also based on a potential negative consequence- "shame, conscience, guilt or loss of personal respect". On the other hand, the third and fourth most frequent responses were based on potential positive consequences- "cheating leads to nothing", and "desire to learn".

Table 3: Likelihood of Reasons for Participation

Reasons	Mean*	Rank
To get a high grade.	4.71	1
Has the time but does not study.	4.69	2
Does not have time to study.	4.19	3
Others need it (my help).	3.91	4
Difficulty of material.	3.71	5
Low risk of getting caught.	3.19	6
Instructor is poor or indifferent.	2.77	7
Everyone does it.	2.23	8
Cheating works.	2.14	9
Was a challenge or thrill.	2.11	10
* Scale: 1="not at all likely", 5="very likely".		

Table 4: Likelihood of Factors that Caused Students to Hesitate in Participation

Factors	Mean*	Rank
Against Islamic rules	4.91	1
Shame, conscience, guilt or loss of personal respect	4.19	2
Cheating leads to nothing	4.11	3
Desire to learn	3.98	4
Fear of losing respect of others	3.92	5
Physically too hard	3.71	6
Desire to do own work	3.64	7
Fear of getting caught	2.14	8
* Scale: 1="not at all likely", 5="very likely".		

Relationship to Student Characteristics

Finally, following the literature on academic dishonesty, we examined the relationship between the proportion of students engaging in each practice and the students' gender. The chi-square test was utilized to investigate this relationship at the 0.05 level of statistical significance. We found that the proportion of students participating in the practices was not related to their gender in any

of the 16 practices, suggesting that males and females are alike in cheating participations.

5. Conclusion, Limitations, and Future Research

The study described in this paper was intended to answer the question of what the ethical attitudes and beliefs of today's accounting students are in Saudi Arabia. Generally, this study of 223 accounting students at four Saudi Arabian universities supports the often-made claim that student academic dishonesty is a prevalent phenomenon, especially with respect to cheating on exams and homework. Significant participations existed for seven of the 16 unethical practices surveyed. Four of these seven practices were exam related, while three practices were homework related. It is also found that students were most frequently practiced cheating on exam-related situations, followed by the use of a false excuse or unfair means to delay exams/homework or to get advance information about the contents of exams. We also found that students consider three common exam-related cheating behaviours to be not unethical. Such findings are inconsistent with existing research on academic dishonesty. The underlying study's findings that academic dishonesty is less likely to depend on the gender of the student are also contrary to the findings of some prior research that conclude males participate in unethical behaviours at higher rates than do females.

In summary, while in both newspapers and business journals, a wave of discussion involving accounting ethics has taken place in recent years, the findings presented in this study might enhance the ability of leaders in both accounting profession and higher education to significantly design and implement sound interventions to curb existing unethical behaviours. The findings of the current study might also help researchers in understanding how accounting students in Saudi Arabia differ from students of different cultures with respect to their perceptions of academic dishonesty.

Studies of this survey type have a number of limitations. For the present study, one such limitation was the choice of participants. The students came from four universities that were located in only one part of Saudi Arabia, namely Riyadh region. Hence, the study's respondents may not be representative of students in other geographical regions. Next, the sample included

in this study was a fairly small convenience sample, so generalizations of the findings should be made with caution.

Future researchers may attempt to extend our analysis to include students from other regions of Saudi Arabia. Replication of our study utilizing a much diversified sample would further our understanding of how cultural values influence the ethical attitudes and beliefs of today's accounting students.

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