Morality: A Bulwark for Accounting Students' Academic Cheating

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Abstract—**The study examined academic dishonesty among Accounting students from General and Islamic-based campuses. The main objective was to identify the causes, methods, and types of academic dishonesty commonly practiced by Accounting students. Through in-depth interviews, the study aimed to provide a clear understanding of the existing issues. Ultimately, the research aimed to contribute to the improvement of the education system. The findings indicated that the religiosity taught in Islamic-based campuses was stronger compared to students in general campuses, which could be attributed to implemented systems and the ethical and moral values upheld by these campuses**

Keywords— academic dishonesty, religiosity, morality

I. INTRODUCTION

Fraud has become one of the most prominent and attention-grabbing issues and problems to be discussed. As we are aware, fraud has become a serious phenomenon that affects many aspects of life. One common form of fraud that is frequently committed is academic dishonesty. Academic dishonesty has been a long-standing phenomenon, receiving serious attention in higher education [1], becoming part of the culture, and continues to be debated about right and wrong.

The research on academic dishonesty in Indonesia has been conducted by Rangkuti [2] who revealed that approximately 90% of students are involved in academic dishonesty by copying answers from their peers during exams. Moreover, 80% of students use prohibited materials during exams, more than 42% of students use their smartphones to search for answers on the internet, and over 83% of students engage in plagiarism by copying materials from online sources for their academic assignments. What is even more concerning is that around 74% of students quote opinions or theories from the internet without properly citing the sources when completing assignments given by their instructors. Recently, in 2023, there have been indications of academic dishonesty by students during the UTBK (National Selection for State Universities) as reported on the Detik.com website. The UTBK committee found three participants who were suspected of cheating [3]. What is even more concerning is that around 74% of students quote opinions or theories from the internet without properly citing the sources when completing assignments given by their instructors. Recently, in 2023, there have been indications of academic dishonesty by students during the UTBK (National Selection for State

Universities) as reported on the Detik.com website. The UTBK committee found three participants who were suspected of cheating [4].

Dishonest behavior in the academic context is an important issue faced by educational institutions worldwide [5-7], as a widespread phenomenon [8] and increase [9, 10], which occurs from primary schools to higher education institutions, and it is currently receiving increasing global attention [11]. Academic dishonesty remains a prominent research issue in various countries, including China. Numerous studies have been conducted to investigate academic dishonesty in China [6, 12], China, Lebanon and the US [13], Germany, Vietnam, Taiwan, China and Japan [14], English [15], Australia, New Zealand and the UK [16]. This problem is a topic that continues to be discussed and continues to be a serious problem of academic integrity [17].

The inconsistency in the literature motivates us to further investigate the phenomenon by connecting religiosity, morality, and academic dishonesty. The difference between this study from previous research lies in its empirical study conducted in both general campuses and Islamic-based campuses, involving both faculty members and students as informants. The purpose of this research is to provide an overview of the reasons, causes, and methods of academic dishonesty, as well as to compare the level of academic dishonesty among accounting students in general campuses and Islamic-based campuses. It is hoped that this research can serve as input for relevant parties to enhance the integrity and moral values of students. As we know, the younger generation is expected to become future entrepreneurs and potential future economic and political leaders. As the vanguard of national development, if many young people engage in academic dishonesty during their education and have low moral values, it can certainly hurt the fate of the nation. Students who are accustomed to cheating in school may have compromised integrity, which can potentially lead them to view cheating as a normal and acceptable behavior in their future careers.

II. METHODS

The research was conducted using a case study method with in-depth interviews as the analytical tool, aiming to provide a deep understanding of academic dishonesty and religiosity among students, as well as the perspectives of professors on academic dishonesty. To

obtain a comprehensive insight, an exploratory design was utilized in this research, which has been previously employed by Svirina and Anand [18]; Bloomfield, et al. [19]; Mukasa, et al. [1]. The exploratory case study design was employed to obtain in-depth information about the problem under investigation. Informant data is presented in the following table:

TABLE I.   PROFIL INFORMATION

Kode	Nama	Position	Campus
informant 1	Mei	Lecturer	public campus
informant 2	Cahya	Lecturer	public campus
informant 3	Abde	Lecturer	Islamic campus
informant 4	Rizqi	Student	public campus
informant 5	Vinka	Student	public campus
informant 6	Atha	Student	public campus
informant 7	Ajeng	Student	public campus
informant 8	Satria	Student	public campus
informant 9	Bakti	Student	public campus

Source: Processed data (2023)

The method used to collect data in this study involved the technique of triangulation, which included conducting interviews with different sources using the same technique. The purpose of this technique was to find common perceptions related to academic dishonesty among students and differences in the level of dishonesty among accounting students in public and Islamic-based campuses.

III.   RESULT AND DISCUSSIONS

A. Academic Dishonesty

Academic dishonesty encompasses several terms that are often used interchangeably, including academic misconduct, academic fraud, and academic integrity [20], It can be further categorized into three dimensions: cheating, plagiarism, and research misconduct. Academic dishonesty refers to dishonest actions such as cheating, copying, plagiarism, and forgery in exams or assignments in both school and university settings [17]. Academic dishonesty has long been a concern in higher education and has become a popular topic in recent years, referring to students' dishonest actions for personal gain [21].

Academic dishonesty has been proven to be a common global phenomenon in various higher education institutions, and its prevalence continues to increase. It hurts the quality of education, professional practices, and individual career outcomes, Students who engage in cheating tend to exhibit similar unethical and dishonest behaviors in the workplace, reflecting the habits they developed during their education. Mei also provides a similar definition, stating that:

"Academic dishonesty is the same as cheating in general... It is an act that benefits one party but causes harm to the other party. Examples of academic dishonesty... Like cheating on that exam. You shouldn't do that... Students usually cheat to get good grades, but good grades without honesty, in my opinion, are useless... Because later, that bad attitude of "cheating" will carry over into society. So the essence of

cheating is.. Actions that are detrimental to both oneself and others" (Mei).

Furthermore, engaging in academic dishonesty involves using illegitimate or unacceptable methods in academic work, regardless of the type of task or context. This aligns with the views expressed by Cahya, who states:

"Academic dishonesty can be described as actions that violate rules and cause harm, even if it's not material. For academic dishonesty itself, there are many methods used by students such as cheating during exams using mobile phones, copying assignments from peers, and plagiarism. And all of these fall under the category of academic dishonesty, which should not be done in any form" (Cahya).

Chala [22] identifies several common academic dishonesty practices among students, including copying assignments, cheating on exams by referring to answer sheets, using texts during exams, taking photos of assessment materials, and facilitating the dissemination of cheating methods to other students. These activities are typically observed in two settings: quizzes or exams and homework assignments. Similar sentiments were expressed by several informants:

"Academic dishonesty is an unethical act carried out in the learning process because it violates the ethical code of honesty and is done intentionally" (Rizqi).

"In my opinion, academic dishonesty is a form of bad behavior that will have a negative impact on students. For example… Hmm, like cheating using small notes/cell phones and plagiarizing friends' results" (Atha).

"Academic dishonesty that can and is often done by students is usually cheating during exams, copying friends' answers, and plagiarism. If I may say, academic dishonesty has become a problem in the world of education.." (Ajeng).

Factors contributing to academic dishonesty among students, as identified by Djaelani, et al. [21], include the desire to achieve high grades, a tendency to procrastinate, high time pressure to complete assignments or study for exams, lack of time management and organizational skills, fear of failure, and insufficient understanding of the importance of maintaining academic integrity. Similar sentiments were expressed by the informants:

"….Which is the reason students commit academic dishonesty, as far as I know... Due to internal factors such as views on fraudulent behavior that are considered normal, a feeling of laziness or low motivation, and difficulty understanding the material. I once committed academic dishonesty because at that time..." (Ajeng).

"I've done academic dishonesty because time was pressing or tight, and I didn't understand the material" (Rizqi).

"…Little time pressure is the main reason for me to commit academic dishonesty, besides that the next reason is…. Because I didn't understand the material so I ended up having to cheat" (Atha).

Academic dishonesty is not solely driven by the desire to achieve high grades or the pressure of time constraints in completing assignments. Other internal factors, such as laziness and difficulty in solving problems, have been identified as reasons for engaging in academic dishonesty. Different students may have varying opinions on the motivations behind academic dishonesty. Some may attribute their actions to internal factors, as mentioned by the informant:

"I know copying a friend's work should not be allowed and is academic dishonesty. But if you cheat on assignments, I think that's okay because there are assignments given in groups as well, right, as long as you don't cheat during exams" (Satria).

"Academic dishonesty or cheating... is usually done intentionally with various underlying reasons, even though it's not allowed... So why do you keep cheating, if it's not allowed? because in my opinion cheating is a very good collaboration as a step to maintain class cohesiveness and mutual cooperation" (Bakti).

The same sentiment is expressed by the lecturers as informants when they encounter students engaging in academic dishonesty and confirm the reasons behind their actions. They reveal that:

"When I ask students about their reasons for committing academic dishonesty, I have asked questions like this... Why are you cheating?? their answers... Because they are lazy to study, can't answer questions, and there are opportunities" (Cahya)

"The reasons students commit academic dishonesty vary… But most often, it's because… um… Usually the student's excuse is because they don't study. Because they didn't study, right... They couldn't answer the questions and ended up copying their friends" (Mei).

Various reasons and methods for academic dishonesty have been revealed by each informant, both lecturers and students. The interview results also indicate that academic dishonesty tends to occur more frequently in courses that involve calculations. This was conveyed by the informants:

"Academic dishonesty often occurs in subjects such as…. Investment Management and Capital Markets, Advanced Financial Accounting 2, basically courses that smell of real calculations…" (Bakti).

"The cheating that I often do, is in accounting and auditing practicum courses. As for the accounting practice course, because there's a lot of practice... As for the auditing course, I don't really understand that…" (Satria).

"Academic dishonesty for sure, ummm…. Usually done on material that is poorly understood, such as in which there is a calculation. There are a lot of calculations, then the time allotted is short, so yeah... That was just cheating hehehe" (Atha).

The methods and various reasons behind students engaging in academic dishonesty indicate that it has become a common phenomenon [23], mainly due to a lack of understanding about the importance of academic integrity. Efforts are needed to address and prevent the recurrence of such behavior through the implementation of regulations and the enforcement of laws aimed at improving the quality of education. Recommendations provided by the informants were also conveyed:

"As for education in Indonesia... In my opinion, there should be more research appreciation programs for both students and educators" (Mei).

"My advice... Student children should be more responsible and instill moral values. As explained by Anis Baswedan (Indonesian academic, social activist, and politician), literacy is for the projection of future education, emphasizing character or morals. Because like this... Today's children don't respect moral values, so special directions are needed" (Cahya).

Rules are necessary to play a significant role in predicting academic misconduct by students [24]. This is evidenced by the fact that educational institutions worldwide have established rules and implemented internal regulations. Recommendations were also provided by student informants on several ways to reduce academic dishonesty, including the following methods:

"In my opinion…Improvement in the world of education, can be done by improving the existing system, so that the loopholes for cheating no longer exist or can be minimized…" (Bakti).

"Honest character formation is needed, in my opinion... Because it will be very necessary in the world of education. It is also necessary to develop and pay attention to the value of honesty in the world of education which is based on religious values and moral ethical values that apply universally" (Vinka).

"There must be continuity, right? Lecturers who have the main tasks of the Tri Dharma of Higher Education, namely educational activities, research, and community service. to the students, because… independent character is one of the factors that determines the success of students in the future" (Atha).

An education system that emphasizes compliance with the law and behavior modification interventions can also be effective in preventing academic dishonesty [24], thus suppressing academic misconduct and fostering moral and ethical values in the academic environment.

B. *Islamic Perspective*

Religiosity refers to a way of life that is reflected in the values and attitudes held by individuals and communities and is manifested through the level at which someone lives and applies their religion [25], thus religiosity is often associated with specific beliefs or principles. Religion plays a crucial role in providing philosophical guidance and life values to its followers, through principles of justice and honesty that form the basis of religious teachings. Thus, religious teachings have a strong influence on regulating individuals' behavior by providing motivation and encouragement to adhere to ethical conduct and avoid the potential negative consequences of violating religious principles [26]. Abde expresses:

> "Wherever and whenever… Cheating is not allowed, especially in Islam. It should be noted that the perpetrators of cheating don't know religion because everyone has the chance to commit fraud, kaaan. Academic dishonesty is what students usually do, such as cheating on exams, copying friends' assignments, and many more.…" (Abde).

Religiosity reflects the extent to which an individual is committed to their religious beliefs, and their attitudes and behaviors reflect those religious values. Academic dishonesty has become a global phenomenon and occurs at almost all levels of education, regardless of age, race, gender or even the level of piety. Because, in reality, everyone has the same potential to engage in cheating, and even appearing religious does not guarantee that someone will not engage in cheating [27]. This was conveyed by the informant:

> "Even in an Islamic-based campus, it is possible that there will be academic dishonesty as well. Yes, it's the same as the public campus. His name is also a student. In addition to strengthening character, the monitoring system still needs to be regulated so that opportunities for cheating are getting smaller. What's more, we're based in a boarding school too, right? Honesty and good morals are very important" (Abde).

In Islam, it is expected that the level of piety (ketaqwaan) can control the practice of academic dishonesty. Additionally, religious students are expected to have stronger academic ethics or commitment to their studies. A high level of piety should ideally protect students from engaging in academic dishonesty practices. With high religiosity, it is expected to reduce deviant behaviors in academic settings. Piety, combined with binding laws or regulations in higher education, helps minimize existing dishonesty. The same sentiment was expressed by the informants:

> "If we know that there are students who want to cheat, for example, we will warn them "Don't cheat". For that, a monitoring system must also be regulated, because they are also children, there must still be naughty traits. For example, it is regulated in the rules, if you are caught cheating, you will be expelled from the exam room. If everyone is firm, do you want to cheat on them? For example, if you are given a journal or article assignment, if plagiarism is found, the value will be small. So, both moral reinforcement and system strengthening have the same effect" (Abde).

Every religion in the world teaches and encourages goodness towards all creatures [27]. Particularly in Islam, it teaches to avoid cheating, wrongdoing, and other forms of dishonest behavior. His is conveyed through the hadith, where Prophet Muhammad (peace be upon him) said:

> "Whoever takes up arms against us is not one of us, and whoever deceives us is not one of us." (Sahih Muslim)

In an Islamic perspective, cheating and other bad behavior is considered a sin and a source of shame for the individuals involved. Islam categorically rejects all forms of dishonesty and such despicable acts. The role of religion in shaping academic integrity and creating an environment of ethical awareness among students is crucial. It is important to prioritize the internalization of Islamic values among Muslim students, with taqwa (God-consciousness) at the forefront in addressing academic issues, especially academic dishonesty. The same sentiment is expressed by the informant:

> "Supposedly, religion acts as a fortress and a compass, fortifying us from the temptation to commit immorality, a compass that warns us when we are in the wrong direction. Religion that leads us back to where we should be. Besides that, we must always muhasabah, get closer to Solih people, and strengthen our spirituality with lots of worship and wird, because as we know, in general, human morals the closer to the end of time the lower will be. As for students, this is more so, keep studying and keep your morals. Don't forget too, we must always try to improve our prayers, because the quality of prayers also affects our daily life. Here, all students are required to always pray in congregation at the mosque or prayer room" (Abde).

The interviews conducted with the informant provide a wealth of clear and comprehensive information and knowledge. They shed light on how academic dishonesty occurs, the methods frequently employed by students, and suggestions for improving education. Based on the interview findings, it is evident that students are aware and have a clear understanding of what academic dishonesty entails. Moreover, they are aware that such behavior is not allowed, but accounting students still engage in academic dishonesty for various reasons.

The reasons provided by students serve as justifications for engaging in academic dishonesty. It is known that these reasons include laziness in studying and completing assignments, lack of understanding of the tested material, difficulty of the exam questions, time pressure, and the opportunity to cheat. The objective of students engaging in such dishonest behavior is to obtain satisfactory grades [21]. Another justification mentioned to legitimize these activities is the belief that cheating is a great collaboration that helps maintain class cohesion and strengthens the bond among classmates. Based on the interviews, it is known that common methods used by students include copying their classmates' work, cheating during exams, and plagiarism. It is revealed that academic dishonesty tends to occur more frequently in courses that involve heavy calculations, such as investment management and capital markets, advanced financial accounting, and accounting and auditing practicum. This is attributed to the lengthy time required for completing assignments and the difficulty in understanding the subject matter.

The informants have provided several suggestions for improving education, including the need to improve the existing system, for the education sector to prioritize the value of honesty based on religious and ethical values, to develop noble values to foster independent character, and to emphasize character or moral education in literacy for the future of education. Additionally, students should be encouraged to maintain a strong desire to learn, stemming from their motivation, and the implementation of appropriate penalties to serve as a deterrent effect.

Character education, as emphasized by Mr. Anis Baswedan, is indeed necessary in 21st-century education. It focuses on:

1. Character (morality), which includes moral character such as faith, piety, humility, and honesty; and work character, which includes hard work, intelligence, resilience, and not easily giving up.

2. Competencies, such as critical thinking, creativity, communication, and collaboration.

3. Literacy, including reading literacy, cultural literacy, technological literacy, and financial literacy.

Integrating these aspects into education, is aimed to develop good character, enhance relevant skills for the future, and improve understanding and skills in various fields.
Based on interviews with several informants, interactive data analysis was conducted and presented through data displays. The data presentation was done by creating charts as shown below

IV. Conclusion

Academic integrity is a prevalent issue in academic environments. Academic dishonesty is a common occurrence that can happen anywhere, regardless of whether it is in elite universities, regular universities, public universities, or Islamic-based universities. However, Islamic-based universities experience relatively fewer incidents of academic dishonesty. This is attributed to their strict regulations. In the case of the Islamic-based university that was the subject of the research, as revealed by the informant, academic dishonesty is very minimal (as the sample university is not only Islamic-based but also associated with a boarding school). As we know, the educational system and strict regulations of boarding schools cultivate independence and an understanding of proper conduct among students.

The prevalence of academic dishonesty leads to the conclusion that students consider it normal and acceptable behavior. Therefore, it is necessary to cultivate a culture of honesty and develop ethical values to improve the reputation of education. In this regard, it is ideal for universities to provide education to students about the nature and importance of academic integrity while creating an academic environment that supports and enhances students' ethical sensitivity. The implementation of punishments as a deterrent can be considered for students, such as providing religious-based rehabilitation as an alternative disciplinary action for those who engage in academic dishonesty. This could involve separating the students involved in cheating by assigning them to a different space or environment. This approach aligns with the latest call to strengthen the character of accounting students as future professionals in the accounting field. By imposing such consequences, it aims to emphasize the importance of academic integrity and uphold ethical standards in the accounting profession, to make accounting graduates of high quality and character.

The limitation of this study is that it is focused only on a specific campus, which means that the findings may not apply to other campuses. However, the results from the discussion can still serve as an alternative approach to improving the quality of education. For future research, it is recommended to expand the scope of interviews to include multiple campuses and to complement the interviews with direct observations of students during exams or in the classroom. This would provide a more comprehensive understanding of the topic and allow for a broader analysis of the factors influencing academic integrity.

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