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ACADEMIC DISHONESTY: HOW DO PART-TIME AND FULL-TIME ACCOUNTING STUDENTS COMPARE?

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ABSTRACT

The upsurge in demand for university education in Zimbabwe as well as the reduced state funding has given rise the introduction of part-time degree programmes that run parallel with the full-time programmes. Apart from addressing the surge in demand these programmes also address the funding gap in higher education. Of major concern has been the poor performance of the part-time students. One area in academic performance which may affect the performance of students is academic dishonesty. To this end therefore the study sought to find out whether there were differences in attitude and behaviour towards academic dishonesty between part-time and full-time students. A survey instrument was administered to 162 final year accounting students at one of Zimbabwe's largest state university during the first semester of the 2012/13 academic year. Out of the 11 attitude statements to do with academic dishonest significant differences were observed on four statements: that is the effect of cheating on learning; perception regarding academic dishonesty; students' ethics codes and tolerance of friends who cheated. Faculty is therefore advised to take note of the differences between the two student groups in as far as academic dishonesty is concerned. It is worthwhile to study further whether there is a relationship between ethical maturity and employment and also why females seem to have a more relaxed view on some aspects of academic dishonesty.

Keywords: Academic dishonesty, cheating, part-time students, full-time students, ethical maturity

INTRODUCTION

The educational policies of the government in Zimbabwe after independence (1980) resulted in Zimbabwe having the highest literacy rates. Expansion of the secondary and primary sectors led to



an upsurge in demand for university or tertiary education. The number of universities increased but still these failed to cope with the demand for places at the said institutions that resulted in some universities introducing some parallel programmes to run together with the conventional ones.

At one state university, the accounting department started with a parallel Bachelor of Accountancy programme modelled along the same lines as the normal/conventional degree programme offered. Parallel students were mostly employed and would attend classes during weekends and holidays. The same lecturers on the normal programme would take the weekend classes. In terms of examinations both the normal/conventional and weekend or parallel students sat for the same examinations. This therefore meant that the rigours of earning a degree were somewhat similar (Premeaux, 2005). The entry requirements of parallel students were less stringent than those of conventional students, and they also paid more tuition fees and were not supported by government through the grant/loan schemes.

The academic performance of parallel students at the university in question was far from pleasing. This then resulted in the programme being phased out and then replaced with a part-time programme. The major difference on the two programmes lay on the workload with the part-time programme having less courses per semester over four and half years. This was due to the realisation that the workload in the phased out parallel programme was heavy and that it was not necessary to have such students on industrial attachment since they were already employed. Even then part-time students do not so well compared to their full-time counterparts. Evidence is abounding that low performing students are at times under great pressure to cheat (Klein *et al.*, 2007). How then are the part-time students susceptible to questionable academic practices which revolve around academic dishonesty compared to full-time students?

The problem of academic dishonesty in institutions of higher learning is a cause of concern the world over. Theories are abounding on the various factors that have a bearing on academic dishonesty, such as age, gender, academic ability, and other contextual factors. This paper sought answers to the following questions:

- a) Whether there are any differences on attitudes towards cheating between part-time and full-time accounting students?
- b) Whether there are any differences on cheating behaviours of part-time and full-time accounting students?
- c) To what extent are the differences in attitudes and behaviour if any explained by age and gender?

LITERATURE REVIEW

There is a worrisome trend shown by the seemingly high rates of self-reported cheating in institutions of higher learning (Mills, 2011). Academic dishonesty remains a major concern in



tertiary education as there is great possibility that those students who cheat are likely to take that to the workplace (Nonis and Swift, 2001; Harding *et al.*, 2004). Sims (1993) offered strong support for the idea that there is a statistically significant relationship between student and subsequent worker dishonesty. From the perspective of the current study if part-time students are more inclined to cheat, then there is a greater possibility of them being engaged in dishonesty activities at their workplaces.

The effect of gender on academic dishonesty is not conclusive. Way back in 1957 Anderson concluded that female students were more ethical than male students and cheated less. This finding has found support in later studies (Smyth and Davis, 2003; Al-Qaisy, 2008). Shaub (1994) found that upper echelons of accounting firms exhibited lower levels of moral reasoning; of note was the fact that 83% of the management were males. Other studies have found no significant difference between males and females as far as ethical behaviour and moral reasoning (Rest, 1986). Therefore gender influence remains a variable of interest in studies on academic dishonesty.

Kohlberg (1981) in his theory of moral development argues that individuals mature morally in the course of life. A number of research studies have given credence to Kohlberg's cognitive moral development theory asserting that young college students cheat more than older and more mature students (Newstead *et al.*, 1996; McCabe and Trevino, 1997; Borkowski and Ugras, 1998). On the other hand Michaels and Miethe (1989) found older students more likely to cheat compared to younger ones. It would seem that there is a growing body of research evidence to support the effect of age on ethical behaviour and moral reasoning.

Reasons for engaging in academic dishonesty have also been explored. Chapman *et al.* (2004) found self-interest- 'getting a better grade for oneself' and social interest- 'helping a friend get a better grade' among the reasons for students engaging in academic dishonesty. Brown (1996) had earlier on observed that students often engaged in academic dishonesty to get a 'higher grade' without any inclination to study for the same. Other cited reasons are peer influences, ethical positions and their interrelationship (Bennett, 2005). Of interest to the current study were the reasons for cheating as proffered by part-time and full time accounting students.

The Current Study

The survey instrument adapted from Oakley (2011) study was used. Though the emphasis of the study was different the current study was premised on the same aspects of academic dishonesty focussing on differences between full-time and part-time accounting students at a university in Zimbabwe. At the beginning of the first semester of the 2012/13 academic year the instrument was administered to 162 full-time and part-time final year accounting students taking AC423, Professional Values, Ethics and Attitudes during scheduled lecture times. The survey instrument consisted of three sections: section 1 –attitudes; section 2- cheating behaviours; and section 3- demographics. Questions 1 to 7 and 10 to 13 on section 1 had a 4 point Likert scale (a- strongly



agree to d- strongly agree). Section 2 questions were similarly structured. Question 8 in section 1 probed five common forms of academic dishonesty of which students were to indicate behaviours indulged in, in the last two years in college. The following statement number 9 sought to find the reasons for doing so.

RESULTS AND DISCUSSION

Out of the 162 students 58 were part-time and the rest were full time students. All the questionnaires from the 162 students were usable. The age and gender distribution of both full-time and part-time students is shown in Table 1. The majority of accounting students were aged between 21 and 23years (86 or 53%) of which 13 were part-time students and the remainder full-time. Another interesting observation is that 70% (73) of the full-time students were in the 21-23years age group, followed by 25% (26) in the 24-26 years band and the other 5% in the 27-29 and 30-35 year bands. Part-time students were spread across all the five age bands with the smallest number being in the 27-29years age group (8 or 14%).

Table-1. Demographics of Accounting students

Age	21-23years	24-26years	27-29years	30-35years	36+ years
Part time students					
Male	10	12	5	11	7
Female	3	2	3	3	2
Sub-total	13	14	8	14	9
Full-time students					
Male	46	19	3	0	0
Female	27	7	1	1	0
Sub-total	73	26	4	1	0
Grand total	86	40	12	15	9

From a gender perspective 13 and 36 female students were part-time and full-time respectively. Thus males dominated both groups with 45 (78%) part-time and 68 (65%) full-time students.

Section 1 of the survey instrument probed the attitudes of students on a number of aspects pertaining to cheating. One way ANOVA results revealed significant differences between part-time and full-time students on four out of the eleven statements. Statement 1 "From my perspective, cheating interferes with learning" had the following result:

$$F(1.160) = 6.121, p = 0.014 \text{ MS}_{\text{error}, 1.008, \alpha = 0.05}$$

Part-time students had an overall mean of 1.8621 with a standard deviation of 0.86751 compared to full-time students with means of 2.2692 and a standard deviation of 1.07243 (on a scale of 1 strongly agree to 4 strongly disagree). Thus part-time students had stronger convictions that cheating interfered with learning compared to full-time students. From a gender perspective 68 male full-time students had a mean of 2.2500 with a standard deviation of 1.04203 whereas their 43

part-time counterparts had a mean of 1.8140 with a standard deviation of 0.87982. This result reflects that part-time male students were more convinced than full-time students that cheating interfered with learning. On the other hand 36 female full-time students had a mean of 2.3056 (standard deviation, 1.07243) while female part-time students had a mean of 2.000 (standard deviation, 0.84515). Again it can be seen that part-time female students considered cheating a hindrance to learning more than full-time students. The results also indicated that male students strongly believe that cheating interfered with learning more than female students.

Another interesting observation was on age on the same statement. Male part-time students in the 21-23 years range had a mean of 1.8750 (standard deviation, 1.12599) while full time males had a mean of 2.2826 (standard deviation, 1.06798). Therefore part-time students seemed to show a more mature view compared to full-time students in the same age bracket. This finding is consistent with [Bennett's \(2005\)](#) argument that demographic variables such as age, gender, education, etc. do not have an effect on academic dishonesty. Support for [Kohlberg's \(1981\)](#) theory that individuals mature morally in the course of life was weak for full-time students but considerably stronger for part-time students. This is particularly so for the 21-23 years; 24-26 years and 30-35 years part-time male students where the means were decreasing up the age groups, signifying stronger conviction on the effect of cheating on learning.

Another statement that showed a significant difference in attitudes between part-time and full-time students was 'I do not see anything wrong with academic dishonesty'. One way ANOVA results were:

$$F(1,160) = 7.033, p = 0.009, MS_{\text{error}} 0.0747, \alpha = 0.05$$

Student responses were measured on the scale 1-strongly agree to 4 strongly disagree. The question was negative and thus a less favourable disposition to cheating was any score between 3 and 4. Generally part-time students were less accepting of the statement 'I do not see anything wrong with academic dishonesty' as reflected by a mean score of 3.3276 (standard deviation, 0.71052) compared to a mean of 2.9519 (standard deviation, 0.93870). Both part-time and full-time male students were on overall less accepting of the statement compared to female students as shown in higher mean values of 3.0882 (full-time) and 3.3721(part-time). Full-time female students did not see anything wrong with academic dishonesty compared to male students across all the age ranges. Among part-time students, female students scored comparatively less than their male counterparts across all age ranges except for the 24-26 age groups. On the whole, female part-time students had a mean of 3.2000 with a standard deviation of 0.77460.

[Whitley \(1998\)](#) argues that students with a more favourable attitude to cheating are more likely to cheat. Since more full-time female students were not strongly opposed to the statement it means they probably had more opportunities to engage in acts of academic dishonesty than female part-time students. Although this was outside the scope of this study, affairs between lecturers and students often result in acts of academic dishonest. That said the mere fact that most female full-



time students were relatively young and single and had more contact with the lecturers compared to the part-time female students who were older and mostly married might explain the reason why they had a more relaxed attitude towards academic dishonesty. On the same statement, the results show that both part-time and full-time male students were less likely to cheat maybe because on students' enrolment males are required to have more academic points that put them at a comparative advantage.

Student attitudes registered significant differences on the statement to do with a students' code of ethics. The one way ANOVA result for the statement 'If the university had a students' ethics code, I would sign it because I am against all forms of academic dishonesty' is shown below:

$$F(1,160) = 9.764, p = 0.002, MS_{\text{error}} 0.885, \alpha = 0.05$$

One hundred and four full-time students had an overall mean of 2.2404 with a standard deviation of 1.00962 meaning that they were mildly comfortable signing a students' ethics code. On the other hand part-time students displayed a more favourable disposition towards students' ethics code (N=58; mean, 1.7586; standard deviation 0.80154). Male part-time (N=43) students had a mean of 1.6744 with a standard deviation of 0.87160 showing that they were more accepting of the statement compared to females and all full-time students. However it was noted that female and male part-time students in the 21-23years over 36 were favourably disposed towards ethics codes than males (mean 1.5000 and 1.2500 respectively). Older full-time students were favourably disposed to signing ethics codes than younger ones (for examples mean 21-23 years, 2.2055; 27-29 years, 1.7500). This supports Kohlberg's theory of cognitive moral development which says that ethical maturity goes with age.

The last observed significant difference was on the statement 'If I learned that one of my friends cheated on an assignment, I would be disappointed'. The one way ANOVA result is given below:

$$F(1,160) = 4.020, p = 0.047 MS_{\text{error}} 0.927, \alpha = 0.05$$

Greater revulsion for friends who copied assignments was shown by part-time students (N=58, mean 2.2414) than full-time students (N=104, mean 2.5577). Compared to all age groups female part-time students over 36 years would be so disappointed if a friend cheated on an assignment (mean, 1.000). There was a demonstrable progressive indifference to friends who cheated on assignments among male part-time students of different age groups with the 21-23 years having a mean of 1.8750 and the over 36 with a mean of 2.4286. Male full time students (mean, 2.5882) were less worried about friends who cheated on assignments compared to their female counterparts (mean, 2.5000). An opposite trend was found for part-time students (male, mean = 2.1860; female, mean = 2.4000). Thus there is considerable tolerance or indifference to cheating on assignments among full-time students.

Statement 4 'I would cheat because it's a way to get a better grade' sought to find the extent to which students would be motivated to cheat to better their grades. While no significant differences were observed it is worthwhile to report on the attitudes of the respondents on this aspect.



Both part-time and full-time students were in agreement that cheating was not motivated by the desire to get a better grade (means, 2.8654 and 3.0345 part-time and full-time respectively). For those students who had been involved in one form or the other of academic dishonesty in the last two years at college, the main motivator was 'to avoid failing the course' (53.8% full-time and 56.9% part-time). In this study 71% of the students had been involved in some form of academic dishonesty in the last two years at college. This compares well with 70.4% of students who admitted to cheating in Whitley's (1998) study. Further analysis showed that 73% of full-time students and 67% of part-time students admitted to cheating in one form or the other.

The most common form of academic dishonesty indulged in was getting help from other students against the express instruction of lecturers not to do so (36.9%). Full-time students had a considerably higher self-reported cheating of 38.7% compared to part-time students (34.3%) on the same attribute. This may be explained by the fact that full-time students had more time and could therefore seek colleague's help especially on assignments compared to part-timers. Besides the fact that part-time students expressed strong views against academic dishonesty may therefore explain their low reported cheating behaviour on this aspect.

Section 2 of the instrument probed the cheating behaviours of the students. One way ANOVA did not show any significant differences among part-time and full-time students. Generally all students were not comfortable if someone knew that they were involved in academic dishonesty with Means at 3.000 or nearer for both groups. Social isolation by friends did not greatly perturb both groups of students as evidenced by Means of above 2.7000 closer to disagree on the four point scale. Cheating could also result in the cheating student losing the respect of some friends but not all of them. Means for this statement for all groups were above 2.4000 tending towards disagree. Finally all groups were of the opinion that cheating could be demoralising to other students.

CONCLUSIONS AND RECOMMENDATIONS

The study showed that part-time students believed that cheating interfered with learning more than full-time students. Female students among the two groups were less convinced that cheating interfered with learning compared to male students. The perceptions of students on this aspect may result in them having a relaxed view and thereby being more tolerable to acts of academic dishonesty. It would seem that the youngest male part-time students (21-23years) held a more mature view on the effect of cheating on learning than full-time students of the same age. Therefore contextual factors other than age can lead to different rates of moral maturity; in this case all part-time students were employed. On the other hand male part-time students' views tended to be more ethical with age (except the 27-29years) on the effect of academic dishonesty on learning.

Part-time students in general were less accepting of the statement 'I do not see anything wrong with academic dishonesty' compared to full-time students. Within the part-time students males were less



disposed to the statement than females. Among full-time students males showed a less favourable disposition to the statement compared to females.

These findings lead to the conclusion that part-time students in general and in particular males showed a less favourable disposition to cheating and thus may cheat less than the other groups if we accept Whitley's (1998) argument that students with a favourable attitude to cheating are likely to cheat. Further to this it can also be concluded that both full-time and part-time students females had a more favourable attitude towards academic cheating and therefore more likely to do so if their perception to the statement is anything to go by (Nonis and Swift, 2001).

It was observed that part-time students were more willing to be bound by students' ethics code more than full-time students. Most part-time students were in full employment and therefore signing documents which would bind them to some rules or standards was not something extraordinary. Acceptance of a code of ethics would perhaps put the part-time student on level II (conventional morality) stage 4 of Kohlberg's stages of moral development that of upholding laws. On the other hand full-time students would rather avoid signing the code so as not to place themselves under a yoke which would prove too heavy to bear, a behaviour which may be consistent with Kohlberg's level I- pre-conventional morality.

Part-time students were less accommodating of friends who cheated on assignments more than full-time students. Within the groups older male part-time students were more indifferent to friends who cheated than young ones. Female part-time students cared less about friends who copied assignments. The increased intolerance among part-time students may be indicative of the attitude demonstrated by most adults of 'minding one's businesses and being less worried about what their friends may be doing. That said part-time students may be less inclined to report cheating behaviour of friends.

Among the reasons given for indulging in academic dishonesty it is concluded that the dominant motive was to avoid failing the course. All the groups were generally agreed on the said motive. Getting assistance from other students even though not allowed was the most egregious behaviour both groups had partaken in the last two years in college. Hence courses perceived to be difficult and challenging by students may have a high incidence of academic dishonesty in one form or the other.

While efforts are made to ensure that the students are subjected to the same rigours by being taught by the same lecturers, same examinations and tests, faculty should be aware that the groups are indeed different. The performance of part-time students may in some cases be truly reflective of individual effort, whereas that of full-time students may not, since they can be more apt to academic dishonesty given their relaxed view on cheating. If this happens then the real value of the conferred degree is decreased and the meaning of true academic success is blurred (Austin *et al.*,



2005). Some authorities opine that students who work are more prone to cheating because of time demands (Premeaux, 2005). It therefore follows that faculty needs to watch out since most part-time students are more economically advantaged, and could use their financial muscle to engage in academic dishonesty.

The results of study are indicative and should be treated with caution. The methodology used, that of self-reported cheating though the most popular suffers from social desirability bias (Mills, 2011) where the rates of under or over reporting are between 35% and 80%. Further studies are necessary to find out what appears to be the link between positive and more mature ethical disposition of young part-time students (21-23years) who are employed against the somewhat less mature disposition of full-time students of the same age group. It would be necessary to explore why males appeared to be more ethically disposed in all instances where significant differences were noted between part-time and full-time accounting students. There is need of further studies on whether there are relations between faculty and female students and the extent to which these have a bearing on academic dishonesty.

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