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The Impact of Covid-19 on Academic Dishonesty: Malaysian Evidence

Roslan Abdul Wahab, Nooriha Mansor, Sunarti Halid, Rahayu
Abdul Rahman

Faculty of Accountancy, Universiti Teknologi MARA, Perak Branch, Tapah Campus,
Malaysia

Corresponding Author Email: rahay916@uitm.edu.my

Abstract

The covid-19 pandemic affects education system across the globe by shifting teaching and assessment practices from traditional face to face to open and distance learning (ODL). The ODL however come with higher risks for academic integrity as it provides more opportunities for students to engage in academic dishonesty. Thus, this study aims to examine students' perceptions and actual experiences of academic dishonesty among accounting students under two different learning settings; face to face and ODL. Using questionnaire-survey as a method to collect data from 94 final year accounting students of one public university in Malaysia, the result shows that student engaged in academic dishonesty more frequently in ODL than in face to face. In addition, the results reveal that the most popular methods of academic dishonesty are sharing answer or work with other students and plagiarizing for both learning conditions. The findings from this study are valuable to the educators as well as higher education institutions' administrators in devising monitoring mechanisms to deter academic dishonesty in ODL.

Keywords: Open and Distance Learning, Academic Dishonesty, Covid-19, Accounting Education

Introduction

Coronavirus disease 19 (Covid-19) that has been declared officially by the World Health organization (WHO) as pandemic on March 11, 2020 affect education systems around the globe. In mitigating health risks for educators and students, most universities worldwide have either suspended or canceled their campus events such as classroom lectures, conferences, workshops, and sports and opt to apply new ways of teaching and assessment; open and distance leanings (ODL). Upon the abrupt transition to distance online education, many challenges have been observed by educational institutions including student's assessment and the way for exam conducted. Nowadays, most universities use electronic examinations as a students' assessment tool. Prior studies document several challenges on electronic examinations/assessment including technical problems related to internet connectivity/electronic platforms, increasing of students' stress (Lazarevic & Bentz, 2021) and academic dishonesty (Bilen & Matros, 2020; Oducado, 2020). Elsalem et al (2021) argue that

academic dishonesty appears as one of the major challenges of online distance learning system as online assessments are often considered to be rife with opportunities for academic dishonesty.

Janke et al (2021) stress that sudden shift from face to face to online assessment result in educators relied on ad hoc solutions for assessment, that have been characterized by low accountability and monitoring procedures on students' dishonest behaviors. Given that limitations, the students are more likely to engage in academic dishonesty as they feel less accountable and less likely to be caught during online assessment. Several solutions have been introduced to deter academic dishonesty. For example, some universities use proctoring online exam to prevent cheating and protect integrity as well as redesign online exam using open ended questions or collaborative exams. Despite that mitigating mechanisms, empirical studies however document that academic dishonesty still prevalent in higher education institutions (Watson & Sottile, 2010; Daniels et al., 2021; Janke et al., 2021). Thus, this study attempts to expand prior works on academic dishonesty by examining students' perceptions and actual experiences of academic dishonesty among accounting students under two different learning settings; face to face and ODL. This study chooses developing country, Malaysia as a research setting as the government launched Malaysia Education Blueprint 2015 – 2025, aims to nurture balanced knowledgeable and ethical students.

The remainder of the paper is presented as follows. The following section reviews the relevant literature on academic dishonesty. Third section provides a discussion on the research method. Meanwhile, the fourth section lays out the findings and empirical results. The last section concludes the study.

Literature Review

Prior studies highlight that academic dishonesty is prevalent in school, colleges and universities (Stone et al., 2009; Lin & Wen, 2007; Herdian et al., 2021; Watson & Sottile, 2010; Daniels et al., 2021; Janke et al., 2021) and a growing concern especially on the image of the educational institutions. Given that, academic dishonesty has been researched in various academic disciplines such as in nursing (Laduke, 2013; Harper, 2006; Abusafia et al., 2018; Birks et al., 2018; McClung & Gaberson, 2021), business (Malgwi & Rakovski, 2009; Hendy & Montargot, 2019) and accounting (King, Guyette & Piotrowski, 2009; Yussof & Ismail, 2018; Alleyne & Thompson, 2019). In general, academic dishonesty refers to a set of behaviors that intentionally breaking of academic rules for personal gain. Such definition reflected in multifaceted models of academic dishonesty including plagiarism, lying, cheating in exams and falsifications (Bashir & Bala, 2018). Indeed, Eriksson and McGee (2015) define academic dishonesty as a combining four main types of fraudulent and unethical conducts; i) cheating - intentional or attempted use of unauthorized materials, ii) fabrication - creating false information or citation; iii) facilitation - assisting others to engage in academic dishonesty; and iv) plagiarism - the use, adoption or reproduction of others' words, ideas, or statements as one's own.

There is exhaustive list of method used by the students in academic dishonesty. For example, Hayes, Hurtt and Bee (2006) as well as Faucher and Caves (2009) classified three methods; i) external help during examination, ii) the use of forbidden materials, and iii) circumventing the process of assessment, in order to gain an unjustified advantage (Keresztury & Cser, 2013). These methods are justified by reasons such as grade pressure, lack of time, poor teaching, and lack of interest (Kalhori, 2014).

Prior studies document various factors influencing academic dishonesty including demographic (Wotring, 2007), personality traits (De Bruin & Rudnick, 2007), and cultural attributes (Smithee, 2009). Individual factors like demographics, ethical beliefs, or attitudes, and contextual factors, such as perceived prevalence of peers' cheating, peers' attitudes and behaviors or the atmosphere of the academic institution affect academic dishonesty (Park, Park & Jang, 2013). In addition, prior studies also examine the impact of technology on academic dishonesty. Witherspoon, Maldonado and Lacey (2012) classified the academic dishonesty into traditional, cheating inside of the classroom, cheating outside of the classroom, and plagiarism, and, contemporary, use of computers and Internets, personal data assistants (PDAs) and cell phones. The use of high technological devices such as phones, micro recorders, iPods, cameras, ultraviolet pens, the use of internet access (Faucher & Caves, 2009) and handheld scanner (Underwood & Szabo, 2003) are among the techniques used by the students in engaging to academic dishonesty. Keresztury and Cser (2013) asserted that the environment, i.e., computer laboratory, itself could also induce academic dishonesty especially cheating.

Moreover, Seitz, Orsini and Gringle (2011) reported that YouTube is one of the sources to teach about academic dishonesty among students. There are also websites which offers free or paid answer for assignment (Underwood & Szabo, 2003) as the internet provides endless amount of information at the fingertips of students (Deranek & Parnter, 2015). Wan Abdul Rahman et al. (2016) noted that the students involved in academic dishonesty rely more on websites than the information in the textbooks.

Recently, a vibrant stream of research has emerged that empirically examined the association between online assessment in covid-19 pandemic and academic dishonesty (Janke et al. (2021; Daniels et al., 2021; Herdian et al., 2021). For example, Janke et al. (2021) investigate whether students cheat more often using online education/assessment platform than traditional teaching/assessment method. Using 1,608 students from various higher education institutions in German, the study finds that the students cheated more frequent on online than on-site exams method, which ultimately give adverse impact on academic integrity. This study aims to extend and complement this line of research by examining students' perceptions and actual experiences of academic dishonesty among accounting students in pre- and during covid-19 period which represent two different learning settings; face to face and ODL in developing country, Malaysia.

Research Methodology

This study attempts to examine students' perceptions and actual experiences of academic dishonesty in both different learning conditions; face to face (prior covid-19 pandemic) and ODL (during covid-19 pandemic). To achieve the objectives, this study formulate questionnaire by adopting (Sabli et al., 2016).

The questionnaire is distributed to around 800 semester 4 and semester 5 diploma level accounting students in a public university in Malaysia using the purposive random sampling method. The first 3 semesters students, who joined at the start or during the Covid-19 pandemic, throughout the period from early 2020 until March 2021, are excluded as they have limited knowledge on how the manual assessment or examination is conducted, one of the essential prior knowledge required in answering the questionnaire. A total of 95 students responded to the questionnaire and found to be usable. Bartlett et al (2001) stated that a sample of 76 is adequate for a population of 800. Therefore, this sample size is regarded as sufficient and reliable for the study.

The questionnaire attempted to gather responses, perceptions, or opinion about academic cheating from the students' perspective and how they perceived this academic integrity issue. The results yielded were grouped into several main segments or themes supported by the respondents' perception for each theme in order to reflect the study.

There are three parts in the questionnaire. Part A gathered information on demographic profiles and the past and current academic results of the respondents.

Part B measures the dependent variable academic dishonesty experienced by the respondents directly or indirectly. The respondents are asked about their experiences, directly or indirectly, in academic dishonesty by using "Yes" or "No" responses. Then, the respondents' views are asked about the methods of academic dishonesty involved using Likert scale. Likert scale of 1 to 5 is used to measure the responses; 1: Strongly Disagree, 2: Disagree, 3: Slightly agree / Not Sure, 4: Agree and 5: Strongly Agree.

Part C explores the awareness of the respondents of the illegality of academic dishonesty in campus and the reasons why it is classified as such. Later, the respondents were asked about the definitions of academic dishonesty. Lastly, they were also asked about their overall feeling about the academic dishonesty in general during the Covid-19 pandemic period.

SPSS analyses the data using descriptive statistic and factor analysis; and the results were interpreted accordingly. The questionnaire is tested on their reliability to ensure its consistency. The results, with Cronbach's Alpha of >0.7, showed that the questionnaire is consistent, as follows:

Table 1: Questionnaire's Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	Number of Items
.907	.905	53

Data Analysis and Findings

Demographic of Respondents

All personal data of the respondents are not gathered to respect their privacy as well as to encourage participation in the study and this fact is made aware to all potential respondents. 90% of the respondents are female and the rest are male. This somewhat reflective of the gender in the accounting programme, even though the respondents are mostly female. Majority of the respondents are from semester four accounting students, and this fact is also reflected the population of the students selected for the study.

Definition of Academic Cheating

The study asked the respondents views on the definitions of the academic dishonesty. This is to analyse the respondents' opinion and their understanding on academic dishonesty.

Table 2: Definition of Academic Dishonesty

	Mean	Std. Deviation
Copying others' answer in examination or assignment	3.91	1.032
Adopting others' work & presenting it as their own	3.81	1.188
Illegal action	3.80	1.006
Falsifying information	3.68	1.094
External assistance during examination	3.67	0.904
Achieving academic certificate in improper way	3.61	1.075

Most of the students agree that, as depicted in Table 2, academic dishonesty mainly refers to copying others' work both in assignments and during examination, with a mean of 3.91. This is followed by adopting others' work and presenting it as their own (3.81). The respondents also classify the act as illegal (3.80) and involving the falsifying information (3.68) presented to others. External assistance during examination (3.67) is ranked 5th in the definition and academic dishonesty is also viewed as improper way of achieving academic certificate (3.61).

Awareness of Academic Dishonesty as Illegal Action

This question is asked to ensure that the students believe that academic dishonesty is illegal in the university and its reasons. Table 3 elaborate the main factors that have emerged.

As expected, most of the respondents (99%) agreed the illegality academic dishonesty. The most popular reason is the act is unfair to the other students (4.08). This is consistent with the findings in Abdul Wahab (2019). Another reason is academic dishonesty is unethical (4.06) and has negative impact (4.01) on the students involved in such activities. The other reasons are the academic dishonesty is prohibited by university rules (3.95) and the image of the university will be tarnish if it is associated with such activities (3.88).

Table 3: Reasons that Academic Dishonesty is Considered Illegal

	Mean	Std. Deviation
Unfair to other students	4.08	0.781
Unethical behaviour	4.06	0.836
Negative impact to the students	4.01	0.857
Prohibited by university's rules	3.95	0.867
Tarnish university's image	3.88	0.836

Experience in Academic Dishonesty and Methods Used

Academic dishonesty is widely believed to be a popular culture in any university (Stone et. al, 2009). We have asked whether the respondents have any experience, directly or indirectly, in academic dishonesty. We noted that there is a significant increase, around 30%, in the number of students who involved directly or indirectly in academic dishonesty from prior to during Covid-19 pandemic period. We must be careful with this figure since the indirect experience of academic dishonesty involving other students could be in relation to well known cases among students, where different students reported the same academic dishonesty case.

Academic dishonesty has evolved over the years and there are so many tactics of academic dishonesty used by students. In this case, this study attempts to get an overview on

the common methods based on the direct or indirect experiences of the respondents. The results are tabulated in Table 4 below.

Table 4: Methods of Academic Dishonesty (Respondents Experienced Academic Dishonesty – During Covid-19 Pandemic)

Methods of Academic Dishonesty	Prior Covid-19		During Covid-19	
	Mean	Std. Deviation	Mean	Std. Deviation
Sharing answer / work with other students	3.46	0.903	3.51	1.007
Plagiarizing	3.43	0.976	3.44	0.991
Engage or seek external help	3.35	0.966	3.26	1.126
Online searching or forum or discussion	3.15	0.944	3.22	1.051
Exchange answers during examination	3.32	1.032	3.11	1.120
Hidden notes during examination	3.22	0.982	NA	NA
Peeping into others' answer or work	3.18	0.998	NA	NA

Note: NA – Not applicable

Sharing answer with other students is the most popular method prior to and during Covid-19 pandemic, with a mean of 3.46 and 3.51 respectively. Plagiarizing (3.43 and 3.44) is another popular method in both periods. Engage or seek external help method is losing its popularity during Covid-19 pandemic period since most assessments are conducted online. Online searching or forum or discussion (3.15 and 3.22) and exchange of answer during examination (3.32 and 3.11) are the least popular method among the students. Hidden notes and peeping into others' answer or work are not applicable during Covid-19 pandemic period as most assessments are conducted online.

Respondents' Overall Opinion on the Academic Dishonesty

Table 5: Respondents' Opinion on the Current Level of Academic Dishonesty

Opinion of the Respondents	Mean	Std. Deviation
I am concern about the future of our accounting students by looking at the current level of academic dishonesty	3.58	0.870
I am uncomfortable with the current teaching and learning process	3.58	0.996
Academic dishonesty is more rampant during the Covid-19 pandemic period	3.55	0.796
I suggest something drastically must be done to curb academic dishonesty as soon as possible	3.42	0.820
I can no longer afford to be honest as compared to prior Covid-19 pandemic period	2.93	0.937

The respondents were asked general questions on the overall level of academic dishonesty during the Covid-19 pandemic, as shown in Table 6. Most of the respondents are concern about the future of accounting students by looking at the current level of academic

dishonesty, with a mean of 3.58. In addition, most of them are uncomfortable with the current teaching and learning process (3.58), for instance, online classes and online assessment. They also feel that the academic dishonesty is more widespread (3.55) during the Covid-19 pandemic period as compared to prior Covid-19 period, and they suggest drastic actions (3.42) should be taken to address this issue. However, most of them are quite sure that they can still maintain their honest attitude during the current crisis (2.93).

Conclusion

Malaysia Education Blueprint 2015 – 2025's aspiration to nurture knowledgeable and ethical students will be in jeopardy if the culture of academic dishonesty is not halted from blossoming even though the students, the lecturers and the university are facing tremendous challenges and difficulties during Covid-19 pandemic. Thus, this study aims to understand the academic dishonesty culture especially during Covid-19 pandemic period by examining the students' perceptions on the topic and their experiences prior to and during the pandemic period. Most of the students agree with the definition of the academic dishonesty, which mainly relates to their academic environment and almost all agreed that they are aware of illegality of academic dishonesty and its impact on the students and the university.

The results show that there is a significant increase in the number of academic dishonesty in Covid-19 period as compared to prior Covid-19 period. Among the most popular methods of academic dishonesty are sharing answer or work with other students and plagiarizing. Despite concern about the future of the accounting students in general and uncomfortable with the current learning experience plus the fact that the academic dishonesty is perceived to be prevalent during Covid-19 pandemic period, most of the students feel that they are still able to maintain the level of honesty as before. However, they voiced concern that something drastic should be done to curtail the level of academic dishonesty. The future research in this area should focus on getting the accurate figure for the cases of academic dishonesty.

This study makes multifaceted contributions. First, it expands on the existing body of knowledge by providing evidence on students' perceptions and actual experiences of academic dishonesty among accounting students in developing country under two different learning settings; face to face and ODL. Second, the findings provide initial evidence that ODL results from Covid-19 outbreak are more likely affect academic integrity of higher educational system, which required academic strategies and planning to improve distance teaching methodologies, and rearrangement of assessment options in limiting academic dishonesty.

This study is not without limitations. The limitation of this study is small size of sampling. Only one public university in Malaysia participated as the respondents in this research. Therefore, these findings might be unsuitable to be generalized to the whole population. For future research, it is expected to overcome this limitation. The authors would like to thank the financial support granted

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