THE UNIVERSITY OF
SCRANTON
A JESUIT UNIVERSITY

THE ARTHUR J. KANIA SCHOOL OF MANAGEMENT
ACCOUNTING DEPARTMENT

July 2, 2015

Dear Editor:

Thank you for considering our paper, "Accounting Student Academic Dishonesty: What Accounting Faculty and Administrators Believe," for publication in the *Accounting Educators' Journal*. This paper is not submitted or published elsewhere.

This study surveys 571 accounting faculty and administrators about their perceptions of the occurrence and trend of academic dishonesty and what motivates, enables, and dissuades such behavior. The success and welfare of the accounting profession is inextricably dependent upon the ethical behavior of its members. More than ever, the profession demands that accountants adhere to stringent codes of ethical behavior. And since accounting students will become the professionals of tomorrow, it is critical that they assimilate the high standards of ethical behavior that will soon be demanded of them as accounting professionals. Unfortunately, studies indicate a growing trend of academic dishonesty. Furthermore, other studies suggest that a linkage exists between unethical student behavior and subsequent unethical behavior in practice. Given the requirement for highly ethical behavior as practicing professionals, the prospect of dishonest students continuing on to become potentially dishonest professionals is simply unacceptable. Accounting faculty and academic institutions need to proactively investigate academic dishonesty and to develop solutions to counter this trend and develop highly ethical students. However, potential solutions require a better understanding of academic dishonesty, including what motivates and deters such behavior. The study addresses this need. The results reveal that in spite of the participants' belief that cheating has increased over time and is expected to worsen in the future, they judge academic dishonesty as only a "moderate" problem. Furthermore, the participants believe that there is only a "moderate" degree of monitoring of academic dishonesty and that punishment for cheating occurs for only about half of all accounting students caught cheating. These results suggest that there may be an acceptance of academic dishonesty that is incongruent with high standards of the profession. The study also offers several actions that institutions and faculty may consider to decrease cheating and better prepare students to meet the high ethical expectations of the profession.

We again thank you for your consideration and look forward to your response.

Sincerely,

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