

# Academic Misconduct in Accounting Education: An Introduction

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Academic misconduct has been described as ubiquitous in our society and is prevalent in high schools as well as post-secondary education institutions (Pincus and Schmelkin, 2003). It is a chronic problem (Maramark and Maline, 1993) that educators continue to struggle with. Increased class sizes for many academic programs, the growing popularity of distance education and advances in technology exacerbate the issue. With respect to the latter, students have instant access to information via the internet (and all of the websites dedicated to providing papers and class notes at a cost) and can share information regarding papers, assignments and exams via social media as well as through apps such as Quizlet.

The underlying causes of academic misconduct are numerous and inter-related. Austin *et al.* (2005) cite dissatisfaction with curricula, disengagement from academic institutions, and poor admissions criteria for students. Students cite stress and competition for jobs, scholarships and post-graduate program positions as motivators for cheating (Maramark and Schmelkin, 1993). Institutional structures that support higher learning organizations also play a factor in academic misconduct (Gallant, 2008). The way academic misconduct is defined, the degree to which students are made aware of what constitutes misconduct, and the systems that support academic integrity, such as the policies for dealing with misconduct issues and the consequences of getting caught, are important contributing factors to sustaining academic integrity. The consequences of past cheating and in-class deterrents affect future cheating (Smith *et al.*, 2003). The scandals of Enron and WorldCom, among others, has rightfully drawn attention to the ethical conduct of business leaders and the role post-secondary education has or should play in the development of future leaders particularly as it related to ethical conduct (Rokovski and Levy, 2007).

Dealing with academic misconduct at the post-secondary level is essential. There is a link between academic misconduct and post-graduation misconduct in the workplace (Nonis and Swift, 2001). That is, individuals who engage in cheating at school are more likely to engage in misconduct when they work for companies. If we are, as many of us often claim, producing future business leaders and accounting professionals, then how we respond to academic misconduct is crucial. While cheating can and does occur across all disciplines, business majors tend to be more unethical in their attitudes and behaviors than non-business students (Smyth and Davis, 2004).

This special issue of the The Accounting Educators' Journal seeks to contribute to the dialogue on academic misconduct in the context of accounting education.

Julia Bristor and Megan Burke adopt an institution-wide perspective by focusing on the policies and procedures in place at a university or college to deal with misconduct. Importantly, the implementation process is addressed in this paper with communication, education, monitoring and evaluation and accountability being identified as key factors for successfully integrating academic misconduct policies into an institution's practices. At the other end of the spectrum, Sandria Stephenson puts to onus on the individual student by introducing a reflective ethical decision model to be used by students to examine their own paths of morality and ethics. She argues that work ethics, business ethics and personal ethics are inseparable and promotes the development of personal ethics rather than trying to "teach" business ethics.

Douglas Boyle, James Boyle, and Brian Carpenter examine perceptions of faculty and administrators of academic misconduct by accounting students. They rightly acknowledge the importance of integrity to a profession such as accounting and the importance of minimizing unethical behavior at universities and colleges. They find that monitoring for misconduct is only "moderate" and that only half of the accounting students caught cheating face punishment. They conclude that this approach to cheating is inconsistent with the high standards of ethical conduct and professionalism that the accounting profession professes.

Naqi Sayed and Camillo Lento also examine the perceptions of faculty. Their study looks at the role of technology in academic misconduct. Their survey reveals that many faculty see academic misconduct as a growing problem and the advances in technology have opened new avenues by which students can cheat. They identify three types of academic dishonesty impacted the most by technology. They also note that post-secondary institutions are struggling to keep their academic integrity policies up to date as technology changes and its usage grows. Our final paper, by Natasja Steenkamp and Roslyn Roberts, examines other dimensions of academic misconduct: the quality of students entering accounting programs, institutional pressures to meet graduate requirements (resulting in what some believe is a decline in the quality of accounting education programs) and the role of institutional pressures on faculty.

Although varied in their focus, the papers contained in this issue, taken together, alert us to the complexity of the issue of academic misconduct: from institutional policies to new variables, such as technology, to personal integrity to institutional pressures. All of these things and more are necessary considerations when addressing this issue. In order to avoid unnecessary contradictions and challenges, a holistic approach must be adopted that seeks to minimize incidences of misconduct, detect them when they do occur, make equitable and consistent consequences available to faculty and provide faculty with the resources necessary to uphold a high level of academic standards. This special issue of AEJ will inform this process and provide insights for developing practices and policies that are integral to maintaining and enhancing the high standards of conduct demanded by society for accountants and for post-secondary institutions.

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