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Academic dishonesty: motivations of accounting students**Deshonestidad académica: motivaciones de estudiantes de contabilidad****Desonestidade acadêmica: motivações dos estudantes de ciências contábeis****Authors****Aloísio Ventura dos Santos Neto**

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Abstract

Purpose: Understanding the motivations for the occurrence of academic dishonesty in university Accounting students.

Methodology: Applying a survey based on the research by Ives *et al.* (2016) on 83 Accounting students from Rio de Janeiro. The Kuder-Richardson test was applied to verify the instrument's internal consistency. Subsequently, Pearson's chi-square test was performed.

Results: The results indicate that age and gender have little influence on dishonesty, while the period students are studying has an influence; that is, the longer the length of stay, the greater the dishonesty. It is also noteworthy that the students confessed to having seen more dishonest acts than they practiced, demonstrating that it is easier to admit that they have seen other people being dishonest than to confess their dishonesty. The biggest motivations for dishonesty were the need to get good grades, fear of failing, and lack of understanding of the content and methodology used by professors.

Contributions of the Study: This paper advances the literature and brings contributions on the subject, as it helps to understand academic dishonesty better. Observing the main motivations of students to commit dishonest acts is important for educational institutions and teachers since it helps to understand some motivations that induce students to be academically dishonest. With such knowledge, faculty, and universities can develop and implement policies and methods that encourage fairer procedures, discouraging dishonesty in the academic environment. Consequently, it will improve the quality of teaching and learning and the training of more qualified and honest workers in the professional market.

Keywords: Academic Dishonesty; Motivations; Accounting Sciences; Students.

Resumen

Objetivo: Comprender las motivaciones para la ocurrencia de la deshonestidad académica en estudiantes universitarios de Contaduría.

Metodología: Aplicación de un cuestionario, basado en la investigación de Ives *et al.* (2016), para 83 estudiantes de Contabilidad del estado de Río de Janeiro. Para verificar la consistencia interna del instrumento se aplicó la prueba de Kuder-Richardson. Posteriormente, se realizó la prueba de chi-cuadrado de Pearson.

Resultados: Los resultados de este estudio indican que la edad y el género tienen poca influencia en la deshonestidad, mientras que el período que los estudiantes están estudiando tiene influencia; es decir, cuanto mayor sea la duración de la estancia, mayor será la deshonestidad. También es de destacar que los estudiantes confesaron haber visto más actos deshonestos de los que realmente practicaban, lo que demuestra que es más fácil admitir que has visto a otras personas ser deshonestas que confesar las tuyas deshonestidad. Las mayores motivaciones para la deshonestidad fueron la necesidad de mejorar notas, miedo a reprobar, falta de comprensión del contenido y la metodología utilizado por el profesor.

Contribuciones del Estudio: El trabajo avanza en la literatura y trae aportes sobre el tema, pues ayuda a tener una mejor comprensión de la deshonestidad académica, observando cuáles

son las principales motivaciones de los estudiantes para cometer actos deshonestos, siendo importante para las instituciones educativas y para los docentes, ya que ayuda a comprender algunas motivaciones que inducen a los estudiantes a ser académicamente deshonesto. Armados con tal conocimiento, la facultad y las universidades pueden desarrollar e implementar políticas y métodos que fomenten procedimientos más justas, desalentando la deshonestidad en el ambiente académico. En consecuencia, conducirá a mejora de la calidad de la enseñanza y el aprendizaje y la formación de más calificado y honesto para trabajar en el mercado profesional.

Palabras clave: Deshonestidad Académica; Motivaciones; Ciencias Contables; Estudiantes.

Resumo

Objetivo: Compreender as motivações da ocorrência da desonestidade acadêmica, em estudantes universitários de Ciências Contábeis.

Metodologia: Aplicação de um questionário, baseado na pesquisa de Ives *et al.* (2016), para 83 estudantes de Ciências Contábeis do estado do Rio de Janeiro. Para verificar a consistência interna do instrumento, foi aplicado o teste Kuder-Richardson. Posteriormente, foi realizado o teste qui-quadrado de Pearson.

Resultados: Indicam que a idade e o gênero apresentam pouca influência na desonestidade, enquanto o período que os alunos estão cursando possui influência; ou seja, quanto maior o tempo de permanência, maior a desonestidade. Destaca-se também que os alunos confessaram ter visto mais atos desonestos, do que de fato praticaram, o que demonstra que é mais fácil admitir que já viu outras pessoas serem desonestas do que confessar a própria desonestidade. As maiores motivações para a desonestidade foram a necessidade tirar boas notas, o medo de ser reprovado, a falta de entendimento sobre o conteúdo e a metodologia utilizada pelo professor.

Contribuições do Estudo: O trabalho avança na literatura e traz contribuições sobre o tema, pois ajuda a ter uma melhor compreensão acerca da desonestidade acadêmica, observando quais são as principais motivações dos estudantes para cometerem atos desonestos, sendo importante para as instituições de ensino e para os professores, uma vez que auxilia a compreender algumas motivações que induzem os alunos a serem academicamente desonestos. Abastecidos de tal conhecimento, os docentes e as universidades podem desenvolver e implementar políticas e métodos que fomentem procedimentos mais justos, desencorajando a desonestidade no ambiente acadêmico. Conseqüentemente, acarretará na melhoria da qualidade do ensino e aprendizagem e na formação de profissionais mais qualificados e honestos para atuarem no mercado profissional.

Palavras-chave: Desonestidade Acadêmica; Motivações; Ciências Contábeis; Estudantes.

1 Introduction

In traditional economics, individuals commit dishonest acts based on the cost-benefit analysis of the act, always observing three aspects: the benefit they will receive with dishonesty, the risk of being discovered, and the applicable punishment (Becker, 1968). The Simple Method

of Rational Crime (SMCR) theory assumes that all individuals are rational and choose dishonesty based on this rationality.

However, more recent studies (Mazar & Ariely, 2006; Mazar, Amir & Ariely, 2008; Ariely, 2012) found that social and cultural factors can also influence dishonesty, indicating that it is not a purely rational choice. Thus, Ariely (2012) developed the Theory of Margin for Maneuver stating that financial motivation is something that individuals observe when they commit dishonest acts. However, self-justifications influence behavior, which can be considered irrational. Therefore, ego motivation also influences dishonesty: people want to feel honest, look in the mirror, and feel good about themselves.

When facing antagonistic feelings, individuals manage their choices and feelings to achieve the maximum possible benefits, trying not to exceed their ethical concepts. When this limit is exceeded, self-justifications enter, such as, for example, relativizing the dishonest act, compensating for the slip with honest acts later, or even the belief that everyone also commits some dishonesty (Ariely, 2012).

Cases of dishonest behavior occur not only in the business environment but also in academia: Abbasi (2013) mentions that the new generation of students is more familiar with technology and less patient with traditional teaching mechanisms, which can trigger episodes of dishonesty. Sousa, Conti, Salles and Mussel (2016) point out as one of the great challenges of the Brazilian educational system is the formation of a culture in which behavior based on honesty and ethical posture prevails among academics.

Meurer and Costa (2020) observed that negative behaviors are responsible for destabilizing the university environment. Once dishonest behavior has started in this environment and is not properly reprimanded, the student will feel attracted to commit new dishonest acts (Williams & Hosek, 2003). Thus, it is understood that the university is an important place for creating the individual's notion of honesty since the perception of justice is fundamental for inhibiting dishonest behavior (Quaye, 2010; Donat, Dalbert & Kamble, 2014).

For Sá (2010), it is important to create an ethical thought: a convenient education that makes the student willing to act according to the established standards since the construction of the professional and technical aptitude are also based on the graduation and the student's conduct during the professional training course. Dignified, respectful, and fair treatment is indispensable in students' decision to accept or break norms and in clarifying behaviors described as dishonest inside and outside academic life (Donat, Dalbert & Kamble, 2014).

For Tibbetts (1999), if the student sees dishonesty as an unethical attitude or a not-so-serious form of misconduct, the chance of practicing new dishonest acts is high. Jensen, Arnett, Feldman and Cauffman (2002), analyzing high school and university students in the United States, found that students who classified dishonesty as permissive were likelier to adopt fraudulent behavior. Identical results were found by Eriksson and McGee (2015) when investigating Australian university students. Research has shown that students are more likely to engage in dishonest acts if they view dishonesty as a less serious form of academic misconduct.

When finding out why students cheat, Williams and Hosek (2003) point out that students, even dishonest ones, are rational and that the decision to commit cheating is not due to an impulsive act but to a lucid decision that the benefits of Dishonest practices outweigh the risks. Thus, being dishonest or not is a matter of choice. By initiating dishonest practices, students may be attracted to commit dishonesty more frequently in other environments (Williams & Hosek, 2003).

Regarding academic dishonesty, research has already been carried out on the perception of justice (Resh & Sabbagh, 2017; Santos, Avelino, Cunha & Colauto, 2020); the relationship

with cynicism (Nasu & Afonso, 2020); reflections on professional conduct (Viana, Santos, Rodrigues, Lima & Viana, 2018), among others. Also in this area, but seeking to understand the motivations of students' dishonesty, other studies were carried out about obtaining better grades and not disappointing parents (McCabe, Treviño & Butterfield, 1999; Quaye, 2010); the student-teacher relationship (Zelna & Bresciani, 2004; Starovoytova & Namango, 2016); and on plagiarism (Ives et al., 2016). Studies such as the one by Guangul, Suhail, Khalit and Khidhir (2020) surveyed the challenges present in distance learning caused by the Covid-19 pandemic, identifying dishonesty as the main one. The authors also found that online presentations were a good option for controlling student dishonesty (Guangul et al., 2020).

In this context, the following research problem arises: **What are the motivations for academic dishonesty?** Thus, this research seeks to understand the motivations for the occurrence of academic dishonesty in university students of Accounting Sciences.

Thus, this study intends to identify the motivations of academic dishonesty and verify its consequences within the university environment, which may be an important mechanism for combating dishonesty among students. Thus, the findings of this research can help four different agents: i) students, since understanding the dishonesty committed and observed by them, it is possible to understand what is being normalized by them and create mechanisms to mitigate these behaviors; ii) teachers, in the identification of deficiencies in the disciplines, in which they need to dedicate attention for the students not to commit dishonesty; iii) university, in the creation of control artifacts in the reduction of dishonesty and the insertion of disciplines and courses on ethics, or both; iv) society, since the non-punishment and normalization of students' dishonesty, or both, reflects on the conduct of future professionals.

2 Theoretical Reference

The theory of the Simple Method of Rational Crime (SMCR) explains dishonesty from a cost-benefit ratio: criminals are rational individuals who assume their decision to commit a crime based on the risks and gains related to the activity (Becker, 1968). In this line of reasoning, understanding the size and meaning of the social loss resulting from criminal activity can be subjective (Becker, 1968).

The model developed by Becker relates the number of crimes to the costs of the probability of being convicted, apprehension, and detention. In this way, the subject evaluates the gains from the illegal activity, one's enthusiasm for committing the crime, with the probability of being caught committing the crime and its penalty (Becker, 1968). Concerning punishment, it is proposed by Becker (1968) to improve conditions and resources to minimize the social costs of crime in favor of the greater well-being of society.

For Becker (1968), prison should not be dissolved, but good use of it should be made, understanding the elasticity of response to crimes through changes in punishments. However, a fine would be the ideal way to punish criminals since it can reward the victims, increase the utility of public resources and restore the economic losses of society (Becker, 1968).

However, years later, Becker (1993) himself verified that there were anomalies in dishonest behavior and that it was not caused purely by a rational issue. Ariely (2012) argues that the lack of human ethics, which aims to favor oneself immorally, is not the result of the cost-benefit analysis of cheating, as Becker (1968) preached. The fact that individuals cheat little, even in circumstances that allow them to cheat a lot, shows that dishonesty is a more complex issue than predicted by the SMCR (Ariely, 2012).

Instigated by this problem, Ariely (2012) carried out several experiments that subjected participants to situations with a high potential for cheating. The results showed that people

commit dishonest acts, but not in the same proportion as the situation allows. Humans generally use dishonesty as long as it does not damage their self-image (Ariely, 2012). Thus, the Theory of Margin for Maneuver was developed to identify and analyze the various reasons that lead people to break a norm or law and justify this infraction to themselves (Ariely, 2012).

Dishonesty can be observed in different cultures (Ariely, 2012; Bonfim & Silva, 2019) and everyday situations. One of these situations that occurs within schools or universities is known as academic dishonesty. According to Taniguchi, Sanchez, Cappellozza and Filenga (2011), academic dishonesty consists of inappropriate situations and attitudes individuals have to obtain benefits or advantages. Lambert, Hogan and Barton (2003) express that it occurs when a person intends to engage in dishonest or unethical behavior within an academic environment.

Academic dishonesty is an obstacle that has permeated the educational environment for years, representing a fact that has become increasingly common in educational institutions (McCabe & Treviño, 1993; Finn & Frone, 2004; Bolin, 2004; Lin & Wen, 2007; Minarcik & Bridges, 2015). There is no established and accepted definition, but the literature exposes some concepts about academic dishonesty. Lambert, Hogan and Barton (2003) conceptualize it as any act or initiative of fraud by a student through unauthorized or acceptable means in assessment activities. For Kisamore, Stone and Jawahar (2007), academic dishonesty is a perception that encompasses, in addition to cheating and fraud, other means of academic deviation, such as plagiarism and inadequate cooperation. Miller, Murdock and Grotewiel (2017) indicate that academic dishonesty characterizes any misleading or unfair action that aims to generate a more beneficial result in some academic activity.

Eriksson and McGee (2015) classify academic dishonesty in four ways: a) cheating, which consists of using notes or materials that are not allowed in carrying out activities; b) fabrication, which is the creation of information, references, or results, for example, when the student quotes an author that does not exist or demonstrates data in one's work that are not real; c) facilitation of academic dishonesty, which includes helping other students in the execution of dishonest conduct, allowing them to copy their work or even offering assistance during assessment activities, and; d) plagiarism, which consists of copying someone else's statements, ideas or words and using them as your own, a behavior seen as fraud and intellectual theft. For Silva (2008), there are three classifications for plagiarism: full, when the full text is used without citing the source; partial, when using phrases or paragraphs from different sources; and conceptual, when they apply another author's ideas, concepts or theory as if they were their own. Although there is no consensus in the literature regarding the dishonesty of self-plagiarism (Morais, Ramos, Cardoso, Gonçalves, Ramos, Costa & Gonçalves, 2022), this consists of the situation in which an author reuses one's texts in later publications (Bretag & Mahmud, 2009).

According to Moffatt (1990), at the undergraduate level, the university appears to be where cheating is as natural as breathing, an academic skill almost as important as reading and writing. The practice of academic dishonesty brings results that harm not only the institution but also the students themselves.

Previous research found that students who deceive face problems learning the content taught by the teacher, resulting from the development of customs that influence the teaching and learning process (Carpenter, Harding, Finelli, Montgomery & Passow, 2006). The gain of knowledge necessary for the student's professional growth can be compromised (Quaye, 2010). In addition, this behavior, which was previously atypical and morally wrong, tends not to be seen in such a way anymore because dishonesty has become "normal" in academic and other environments (Arhin & Jones, 2009).

Specifically, at the undergraduate level, Lambert, Hogan and Barton (2003) showed that one of the factors that influence students to behave dishonestly is the fact that they want to be

accepted into the groups they want to be part of, in addition to the desire to train and obtain the best grades. Smyth, Davis and Kroncke (2009) indicate that students who commit dishonest acts in the university environment will eventually become professionals who will engage in unethical behavior in the workplace. The study by Ives et al. (2016), developed in six public universities in Romania, identified that 95% of students reported having committed one or more acts of academic dishonesty during graduation.

Bujaki, Lento and Sayed (2019) point out that the consequences of academic dishonesty can be as harmful as those of any commercial fraud since these acts compromise the integrity of an institution, devaluing the value of students' diplomas and undermining the trust of the public at the academy. In addition, the evaluation relevant to student learning can be impaired, leading to the analysis of the faculty regarding the learning limitations that students would have, and the reliability of education programs can be damaged (Witmer & Johansson, 2015).

Thus, the motivations that lead students to commit dishonesty would be based on a tripod, similar to the classic theories of cheating: i) external objectives, that is, students evaluate the need to obtain external advantages, such as insertion in the job market; ii) trust, since they do not feel confident in succeeding otherwise (i.e., unfair assessments), students are more comfortable being dishonest; iii) costs, if there is no punishment or it is low, the risk of being caught is small, or if the act will not impact the student's self-image, he/she feels compelled to commit dishonesty (Wigfield & Eccles, 2000; Murdock & Anderman, 2006; Anderman & Danner, 2008; Ives et al., 2016). In this way, understanding the motivations and consequences of dishonesty provides the academic environment with a basis for verifying and outlining strategies to reduce student cheating.

Carpenter et al. (2006) state that the responsibility for reducing cheating does not lie with just one character but all those involved: the students, teachers, and educational institutions. Still, according to these authors, promoting discussions about dishonesty among students and professors and improving academic integrity at the university is essential to achieve this purpose. This discussion must be carried out so that all actors understand the values and policies adopted in the institutions (Eriksson & Mcgee, 2015).

Several studies have already been carried out on dishonesty in the academic environment: Oliveira, Assis, Silva and Oliveira Neto (2014) verified that there are no significant differences between the perception of dishonesty by students and professors; however, those who thought that they would be more severe with dishonest ones, and who also judged to be more rigorous with those who commit dishonesty. Viana et al. (2018) found that most students agree that dishonest practices can influence the ethical behavior of future accounting professionals, but 44.38% of students do not identify a possible correlation between ethics in college and the profession.

Nasu and Afonso (2020) analyzed the relationship between cynicism and the expectation of cheating in the academic and professional lives of students of lato sensu graduate courses in the accounting area, and the tests indicated that the level of cynicism of the participants is similar when analyzed by gender, area in which they work and academic background. Binary logistic regression models indicated a positive relationship between cynicism and the expectation of cheating in academic and professional life. Luz, Wagnitz and Rengel (2021) demonstrated that students tend to minimize their academic cheating behavior in an environment that they consider ethical. However, cheating depends on the self-interest of these students, being confronted with the ethical climate perceived by those involved.

In the context of the Covid-19 pandemic, Colares and Miranda (2021) analyzed the relationship between corruption committed by undergraduate Accounting students during emergency remote teaching and these students' perception of justice. As a result, three variables

were significant: gender, academic performance, and perception of corruption. The results showed that females and students who demonstrate good academic performance have a greater perception of justice, and students who judge consultations with external materials as acts of corruption are inclined to evaluate the ends achieved during remote teaching as more unfair. In addition, it was observed that almost 30% of respondents consult the course material, the internet, and colleagues during assessments, even admitting that it is an act of corruption.

Guangul et al. (2020) found that remote assessments intensified academic dishonesty, with the combination of various assessment methods being a way to reduce this dishonesty. Oliveira, Teixeira, Torres and Moraes (2021) identified that using digital technologies had positive aspects, but personal adaptation was a negative experience, indicating a rise in student dishonesty.

Thus, the results found in this research can be an important mechanism for combating academic dishonesty, showing contributions to teachers and educational institutions, as it seeks to understand some of the motivations that induce students to commit dishonest acts. Once such knowledge is provided, these actors can design and implement policies and projects that promote fairer procedures and academic integrity, benefiting the teaching and learning process.

Thus, the present research is too differentiated, as it seeks to identify the existence of academic dishonesty and its motivations in a university environment. In addition, considering the context of the Covid-19 pandemic, where students needed to study through remote teaching, there might also be reflections on their perception of dishonesty.

3 Methodological procedures

To achieve the proposed objective, a questionnaire based on the research by Ives et al. (2016) to collect information about participants' beliefs and experiences regarding academic dishonesty. This questionnaire has previously been applied in English-speaking and Asian countries; however, it has not yet been carried out in Africa, South America, and Eastern Europe (Ives et al., 2016), thus raising the need to understand these locations.

Initially, a pre-test was carried out with five students to identify possible inconsistencies in the questionnaire. Thus, adaptations were made, reducing the number of questions and adding new options to the answers to improve the understanding of the questions.

The questionnaire consists of three parts: i) in the first part, participants' identification data sought, such as gender and age; ii) in the second part, dishonest academic behaviors were listed, and the students were asked how many times they had already engaged in these behaviors, what consequences they had suffered and if they had already witnessed others getting involved, and; finally, iii) in the third part, students were asked about the motivations for dishonest behavior (see appendix).

The questionnaire was applied online and anonymously, through the Google Forms platform, between February and June 2022. The questionnaire was sent to students residing in Rio de Janeiro for convenience, and 91 responses were obtained, but 8 of these were discarded, as the students were not studying Accounting, the parameter chosen for the construction of the research. Thus, the final sample comprised 83 students.

In order to verify the internal consistency of the instrument, in the second part of the questionnaire, the Kuder-Richardson test (Kuder & Richardson, 1937), also called K-20, was applied instead of Cronbach's Alpha since the K-20 method is used in dichotomous variables (Lohr, 2002), as it was in this research. The data had a K-20 of 0.776, demonstrating the instrument's internal consistency, as values above 0.7 are considered acceptable by the literature (Urdan, 2001; Milan & Trez, 2005; Oviedo & Campo-Arias, 2005). Pearson's chi-square test

was performed for data analysis, a non-parametric test that seeks to identify significant associations between each item.

4 Presentation and Analysis of Results

Initially, the socio-demographic characteristics of the responding students were verified, and the data are shown in Table 1.

Table 1
Student characteristics

Feature	Quantity	Frequency
Gender		
Feminine	62	75%
Masculine	21	25%
Age		
Between 18 and 21 years old	43	52%
Between 22 and 25 years old	28	34%
Between 26 and 30 years old	11	13%
31 or more	1	1%
Semester		
First	11	13%
Second	18	22%
Third	7	9%
Fourth	14	17%
Fifth	2	2%
Sixth	12	14%
Seventh	7	9%
Eighth	1	1%
Above	11	13%

Source: Research data.

Table 1 shows that 74.7% of respondents are female, which contrasts with the record of active professionals in the Accounting Council of Rio de Janeiro, which has 43% of women active in the profession (CFC, 2022). In addition, more than half (52%) of the sample is between 18 and 21 years old, with 86% of the students in the age group between 18 and 25 years old, demonstrating the students' young age.

Table 2 presents the data from the second part of the questionnaire, in which the students were asked if they had already presented and if they had already witnessed dishonest behavior in graduation.

Table 2
Frequency of dishonesty committed or witnessed

Dishonesty	Frequency
Took the test for someone else	11%
Watched someone taking the test for someone else	27%
Committed plagiarism	27%
Watched someone committing plagiarism	57%
Used unauthorized technologies during a test	24%
Witnessed someone using unauthorized technology during a test	43%
Paid someone else/company to do reviews	22%

Witnessed someone paying someone else/company to do reviews	60%
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Source: Research data.

Concerning "cheating," both those who witnessed it and those who performed the test for other students did it up to 4 times, and no student was ever caught committing it. Grimes (2004) pointed out that students considered dishonesty in the classroom as something common since they consider academic dishonesty socially acceptable and not ethically wrong.

About plagiarism, it was also verified that more students confessed to witnessing the act than they committed: of the 57% who witnessed it, 44.7% saw it between 2 and 4 times, and 25.5% more than ten times. Of the 27% who plagiarized, the majority committed between 2 to 4 times and were never caught. Those who were punished received a warning, had their grade reduced, and one student failed the activity. Sureda Negre, Comas-Forgas and Oliver-Trobat (2015) found that plagiarism is widespread in classrooms and that students who leave work closer to the end of the delivery period are more likely to plagiarize.

Students who admitted having already used some unauthorized technology during a test committed 2 to 4 times (55%), and the majority did not suffer any punishment, as they went undetected. This result is similar to that identified by Colares and Miranda (2021), who observed that 30% of respondents consulted the course material, the internet, and colleagues during assessments, even admitting that it was unethical. However, it was observed that more students have already witnessed this dishonesty in other students (43%), predominantly more than five times (55%).

The majority (82%) of students who have witnessed someone paying a company or person to carry out assessments have seen this act committed up to 4 times. The frequency of respondents who paid another person/company to carry out assessments was 22%; most respondents practiced this behavior only once (78.22%), never suffered any punishment, or went undetected. The study by Sousa, Costa and Barroso (2011) shows that the existence and growth of the "industry" of selling works, articles, monographs, dissertations, and theses is undeniable; The motivations for this are diverse, the most common being the need to pass the course or complete the course.

Notably, the percentage of students who witnessed others commit dishonesty is greater than those who confessed to having already committed it in all statements. It may indicate that it is easier to admit they have seen other people being dishonest than to reveal their unethical behavior. Previous studies (Grimes, 2004; Teixeira & Rocha, 2010) also identified that students more easily confess to having witnessed dishonest attitudes than they can confess their dishonesty.

Then, the chi-square test was performed to verify associations between dishonesty and social variables, and the results are shown in Table 3.

Table 3
Chi-square of social variables

Dishonesty	Gender	Age	Period
Tested for another	1,075 (0,300)	0,840 (0,840)	9,634 (0,210)
Attended testing for another	2,155 (0,142)	0,961 (0,811)	13,101 (0,070)
Plagiarized	2,155 (0,142)	0,961 (0,811)	18,179 (0,011)
Witnessed plagiarism	6,210 (0,013)*	1,689 (0,639)	9,999 (0,189)
Used technologies	0,392	1,348	9,298

	(0,531)	(0,718)	(0,232)
Witnessed the use of technologies	2,508 (0,113)	1,148 (0,765)	17,693 (0,013)
Paid for reviews	0,907 (0,341)	1,766 (0,622)	25,148 (0,001)
Witnessed payment for reviews	3,547 (0,060)	6,656 (0,084)	29,687 (0,000)

Source: Research data.

Note: test p-value in parentheses.

Regarding gender and using 5% as a parameter, an association between gender and seeing other people committing plagiarism was revealed [$X^2(2) = 6,210$; *p-value* = 0,013]. Although in the analyzed sample, 65% of the women confessed that they had already witnessed other people committing plagiarism, while only 33% of the men had already witnessed it, in general, gender does not seem to influence dishonesty (Erat & Gneezy, 2012; Franzen & Pointner, 2013; Oliveira et al., 2014).

No association was found between age and whether respondents had witnessed or committed dishonesty. Previous research (Oliveira et al., 2014; Matos, Macedo, Bertassi, Nazareth & Matos, 2018) also found statistically similar results regarding the interference of age in the perception of academic dishonesty, although other studies have identified that younger students are more prone to academic dishonesty (Kisamore, Stone & Jawahar, 2007; Lin & Wen, 2007).

Regarding the period, several dishonesties were significant: witnessing a student taking a test for another, committing plagiarism, witnessing other students using unauthorized technologies, witnessing and paying someone else to make assessments. Although there are several explanations for this, some possibilities reside in the fact that, because they have been at the university longer, students tend to commit more dishonest acts, either because they feel more pressured to obtain good grades or due to lack of time due to having other activities, such as a job or family, or even, they are already able to get to know the culture and the limits imposed in that environment. Other authors also found this result (Nejati, Ismail & Shafaei, 2011; Santos et al., 2020), who also identified the length of stay at the university as a significant variable for dishonesty.

In the third part of the questionnaire, the students were asked about the main motivations for dishonest behavior, and the answers are shown in Figure 1.

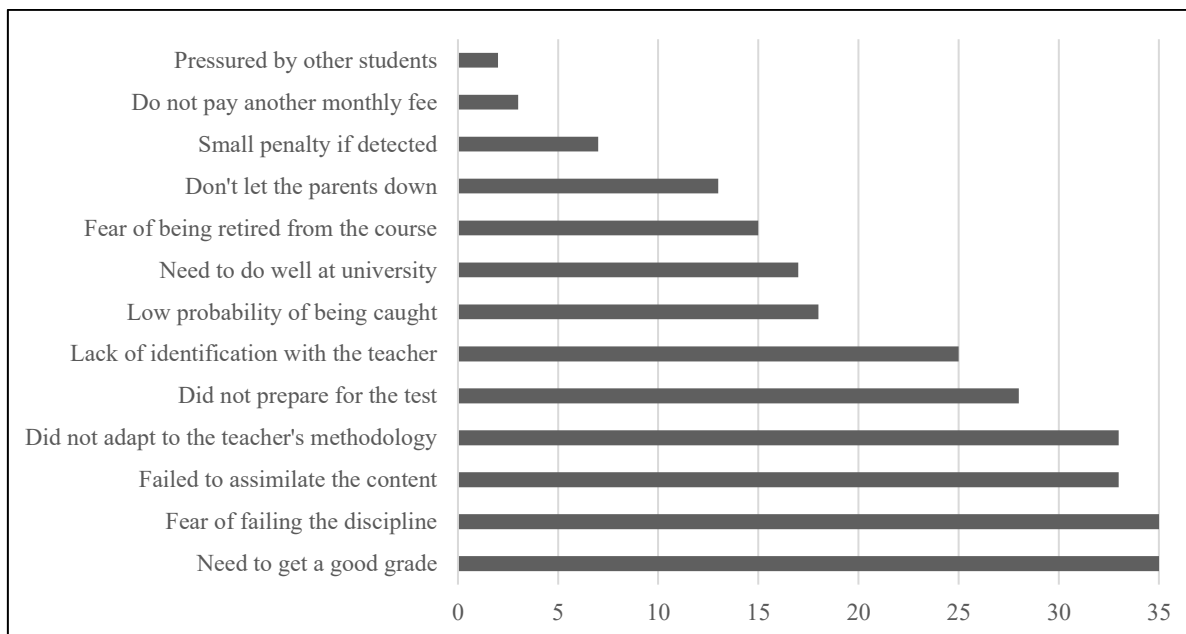


Figure 1 Motivations for academic dishonesty

Source: Research data.

The responses revealed that most justifications centered on the need for good grades, fear of failing the course, difficulty understanding the content, and adapting to the teacher's methodology. Previous research (Lambert, Hogan & Barton, 2003; Mazar, Amir & Ariely, 2008; Quaye, 2010) also identified that pressure to get good grades was a motivator for academic dishonesty.

Students could also answer this question openly, and only four students did, having answered the following: a) "Helping my friends"; b) "Sometimes my head was full of problems not related to college, and I could not focus on studying"; c) "I was working and could not carry out the activity in the pandemic", and; d) "Afraid of doing poorly in the assessment, as it was tiny (2 questions) and the professor had a reputation for failing students". Guangul et al. (2020) and Oliveira et al. (2021) also identified academic fraud as one of the biggest challenges in remote teaching caused by the Covid-19 pandemic.

The results found in the research are in line with theorists about the motivations of students to commit dishonest acts (Wigfield & Eccles, 2000; Murdock & Anderman, 2006; Anderman & Danner, 2008; Ives et al., 2016): students scored objectives as the main motivation, being the need to get a good grade and the fear of failing the course. In addition, students also felt confident to commit such attitudes, either because they could not assimilate the subject's content, because they did not adapt to the professor's methodology, or because they did not identify with the professor. Costs were also perceived as motivations since students pointed out that the probability of being caught cheating is small, and the punishment is low. In this way, it was observed that the main motivators of academic dishonesty were perceived in the research, the main one being the external objectives.

5 Final considerations

This research aimed to understand the occurrence of academic dishonesty in university Accounting students. Through the application of the questionnaire, it was found that the main motivations were the need to get good grades, the fear of failing the subject, the lack of

understanding of the content taught, and the methodology used by the teacher. These results can help not only teachers but also universities to reduce dishonesty.

Additionally, it was found that age does not influence dishonesty, and gender has a small influence; on the other hand, the period that students are studying in graduation influences dishonesty since students who have stayed longer tend to have a greater inclination to commit dishonest acts. Furthermore, it is noteworthy that students admitted more that they see other people committing dishonesty than actually being dishonest; This is in line with the Theory of Margin for Maneuver (Ariely, 2012), in which the motivation of the ego influences dishonesty, that is, people want to feel honest, look at themselves and feel good about themselves. In addition, Thaler and Sustein (2009) also stated that individuals are more prone to choice errors than they want to admit.

As limitations of the research, it is presented the fact that it was not possible to capture the truthfulness in the students' answers, as there was a possibility that they were lying, besides the sample not being representative of the Accounting students, not being able, therefore, to generalize the data. Furthermore, considering the context of the Covid-19 pandemic, in which students had to study remotely, there might be different reflections on the perception of dishonesty. Another limitation of the research concerns the instrument used: a questionnaire may not accurately capture the dishonesty of individuals, meaning that the results may be underestimated.

The work advances in the literature and brings some contributions on the subject, as it helps to have a better understanding of academic dishonesty, observing what are the main motivations of students to commit dishonest acts, which is important for educational institutions and teachers since it helps to understand some motivations that induce students to be academically dishonest. With such knowledge, faculty, and universities can develop and implement policies and methods that encourage fairer procedures, discouraging dishonesty in the academic environment. Consequently, it will improve the quality of teaching and learning and the training of more qualified and honest professionals to work in the professional market.

The results of this research can guide future studies in the area, such as: carrying out a comparative study between private and public universities, verifying their main differences; analyzing the impact of the Covid-19 pandemic on dishonesty, especially due to the implementation of remote teaching and new learning methodologies; verifying how much mental health affects academic performance.

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Appendix

Questionnaire - Academic Conduct

Greetings,

You are cordially invited to participate in a survey on the academic conduct of Accounting students.

YOUR PARTICIPATION IS COMPLETELY ANONYMOUS. The research results will be published, but your identity will be protected. You will not incur any financial cost or benefit for participating in the research. The only benefit will be the contribution of data to academic research.

Thank you in advance for your participation!

Do you agree to participate in the survey?

() Yes

() No

Part I

In Part I of the questionnaire, questions of a social nature will be asked to understand the research sample.

What gender do you identify with?

- Feminine Masculine Others

What is your age?

- Between 18 to 21 years old Between 22 to 25 years old
 Between 26 to 30 years old Between 31 years and older

Which course are you a student of?

- Accounting Sciences Administration Others

What period of graduation are you currently in?

What state do you currently live in?

Part II

In Part II of the questionnaire, questions related to students' academic behavior will be asked.

Have you ever seen a student take a test on another student?

- Yes No

How many times have you witnessed this behavior?

- Never 1 time 2 to 4 times
 5 to 9 times 10 or more times

Have you ever taken a test for another student?

- Yes No

How many times have you exhibited this behavior?

- Never 1 time 2 to 4 times
 5 to 9 times 10 or more times

If you have ever been caught engaging in this behavior, what was the consequence of being detected?

- I have never exhibited this behavior Failed in only one activity
 None Failed in the discipline of the period
 Warning Expelled from university
 Never got detected Others
 Reduced grade

Have you ever seen a student plagiarizing (quoting/copying materials that are not their own) in any activity?

- Yes No

How many times have you witnessed this behavior?

- Never 1 time 2 to 4 times
 5 to 9 times 10 or more times

Have you ever plagiarized (quoting/copying materials that are not your authorship) in any activity?

- Yes No

How many times have you plagiarized?

- Never 1 time 2 to 4 times
 5 to 9 times 10 or more times

If you have ever been caught engaging in this behavior, what was the consequence of being detected?

- I have never exhibited this behavior Failed in only one activity
 Warning Failed in the discipline of the period
 Never got detected Expelled from university
 Reduced grade
 Others None

Have you ever seen someone using unauthorized materials or technology while taking a test?

- Yes No

How many times have you witnessed this behavior?

- Never 1 time 2 to 4 times
 5 to 9 times 10 or more times

Have you ever used unauthorized materials or technology while taking an exam?

- Yes No

How many times have you exhibited this behavior?

- Never 1 time 2 to 4 times
 5 to 9 times 10 or more times

If you have ever been caught engaging in this behavior, what was the consequence of being detected?

- I have never exhibited this behavior Failed in only one activity
 None Failed in the discipline of the period
 Warning Expelled from university
 Never got detected Others
 Reduced grade

Have you ever seen a student paying another person/company to carry out an activity?

- Yes No

How many times have you witnessed this behavior?

- Never 1 time 2 to 4 times
 5 to 9 times 10 or more times

Have you ever paid someone/some company to carry out your activity?

- Yes No

How many times have you exhibited this behavior?

- Never 1 time 2 to 4 times
 5 to 9 times 10 or more times

If you have ever been caught engaging in this behavior, what was the consequence of being detected?

- I have never exhibited this behavior None
 Warning Never got detected Reduced grade
 Failed in only one activity Failed in the discipline of the period
 Expelled from university Others

Part III

If you engaged in any of the behaviors listed in Part II, what were your reasons for engaging in that behavior?

You needed to get a good grade.

- Yes No Never committed dishonesty

You were afraid of failing the discipline.

- Yes No Never committed dishonesty

You were afraid of being retired from the course.

- Yes No Never committed dishonesty

You did not mean to let your parents down.

- Yes No Never committed dishonesty

You have not prepared adequately for the test.

- Yes No Never committed dishonesty

You are a student at a private university and cannot pay another monthly fee to retake the course.

- Yes No Never committed dishonesty

The probability of getting detected was small.

- Yes No Never committed dishonesty

Penalties for getting detected were small.

- Yes No Never committed dishonesty

You were unable to assimilate the content of the course.

Yes No Never committed dishonesty

I did not adapt to the teacher's methodology.

Yes No Never committed dishonesty

I did not identify with the teacher.

Yes No Never committed dishonesty

Other students pressured you.

Yes No Never committed dishonesty

You needed to do well at university to get a good job.

Yes No Never committed dishonesty

Other reasons (free answer)
