

THE INFLUENCE OF RELATIVISM, IDEALISM, AND GENDER ON THE STUDENTS' ACADEMIC CHEATING BEHAVIOUR

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Abstract

This study aims to analyze the influence of relativism, idealism, and gender toward academic cheating behaviour of accounting students of Diponegoro University. The samples in this study were taken by using purposive samplings' data collection method. The number of sample that used in this study was 250 respondents. The data obtained were analysed by using Linier Regression technique. The result of this research show that relativism positively significant related to academic cheating behaviour of accounting students and idealism negatively significant unrelated to academic cheating behaviour of accounting students. Moreover, gender does significantly related with negative direction of relation to academic cheating behaviour of accounting students.

Keywords: Academic Cheating Behaviour; Relativism; Idealism; Gender

INTRODUCTION

Accounting profession is a profession that provides services related to accounting activities. Accounting students as prospective accountants should be able to understand and apply ethical principles of an accountant in order to be able to become an accountant that has integrity and can be trusted. It is due to the behaviour of accounting students as prospective accountants can be used as a benchmark to assess their ethics and work ethic in the world of professionalism in the future.

Academic cheating behaviour is a form of ethics violation that is still often done by students. From the results of previous studies, it can be concluded that the behaviour of academic cheating among students included in the high category. Ballantine, et al. (2014) revealed that academic cheating behaviour including the use of materials not allowed in the exam, plagiarism, giving false information as an excuse to not take exams, falsifying information, resources, or the results, as well as helping other students do cheating.

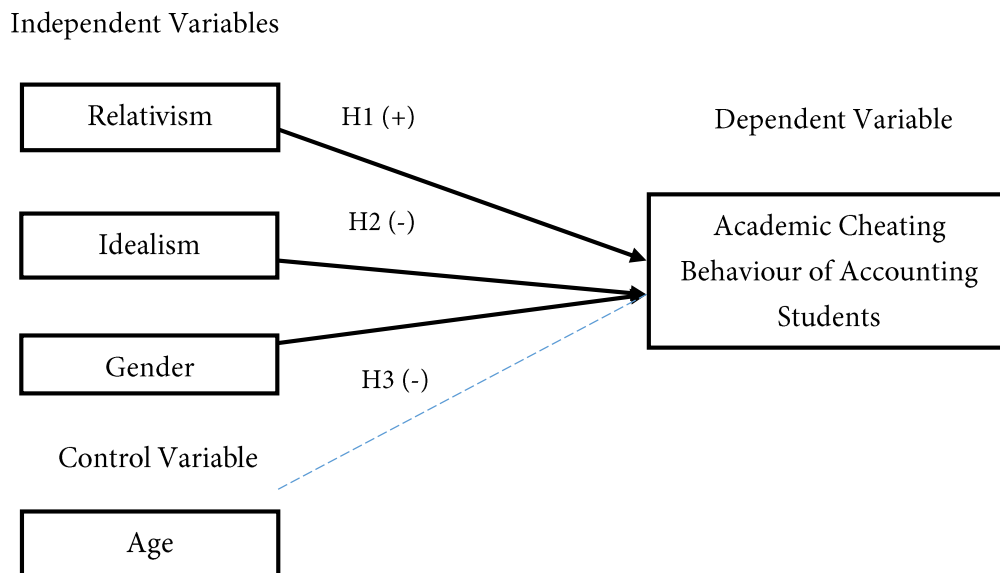
There are various factors that influence students to commit academic cheating behaviour either internal factors or external factors, including factors of students' moral and ethical views. According to Schlenker and Forsyth (1977) ethical assessment in this case is based on two scales, namely idealism and relativism. Idealism is defined as a person's belief that the desire for something and the consequences can be obtained without violating the rules of moral and ethics, while relativism is a rejection and tendency to ignore values and moral principles which apply generally in society and the lack of responsibility in someone's life experience.

Gender is another factor that is identified affecting cheating behaviour in addition to the factor of ethical understanding that is measured by the level of relativism and idealism. Results of the research on the influence of gender variable in the context of cheating behaviour towards ethical judgment of accounting students in the future still varies. Some studies state that gender variable significantly influences on the ethical decision-making and that men are more likely to engage in unethical behaviour than women (Ballantine, 2014). Some research also show that there is no relationship between gender and ethical judgment. Meanwhile, Diwi (2015) found that there was no relationship between gender and perception of accounting students toward accountant unethical behaviour. This means that accounting female and male students have a common perception regarding unethical behaviour committed by accountants (Diwi, 2015).

Academic cheating behaviour is a form of deviant behaviour and not in accordance with the moral and ethics that is often done by accounting students. Ethical judgment itself according to Forsyth (1980) is based on the two scales, namely relativism and idealism. In this research, academic cheating behaviour is the dependent variable as an illustration of unethical behaviour that will be examined whether it is influenced by the two scales of ethical judgment, relativism and idealism. Besides relativism and idealism, gender differences in several studies also show a significant relationship to ethical judgment, although the results are still often inconsistent. This study will also examine whether gender variables also affect the behaviour of cheating committed by the students.

Figure 1 below illustrates the influence of the independent and control variables to the dependent variable of the hypotheses of this study. In the first hypothesis, independent variable used is relativism. Independent variable of the second hypothesis is idealism. Gender is an independent variable in the third hypothesis, and age as control variable.

Figure 1. Theoretical Framework



Relativism is a view that values and ethical judgment is highly dependent or relative to the culture, people, and feelings of each individual (Desjardins, 2009: 23). Someone with a high degree of relativism looks good and bad of a cheating behaviour is uncertain as a bad and unethical thing. That is why people with this level of relativism would be more likely to engage in acts of fraud because he thinks ethical behaviour is not determined by law generally accepted, but back on the outcome of the action for him. Research conducted by Ballantine et al. (2014) showed that relativism did not have influence on accounting students intolerance against cheating behaviour. This means that students who have a high degree of relativism tend to be more tolerant of cheating behaviour. From these explanations, it can be formulated hypothesis as follows:

H1 : Relativism positively influences to the academic cheating behaviour of accounting students

Idealism refers to the level of whether someone really cared and sincerely concerned about the welfare of people who are in the environment and will only acts that will not hurt others (Forsyth, 1980). People with a high level of idealism will accept, respect, and hold tightly to the moral and ethical values in society, always make corrections if his actions brought more good benefits and try to avoid actions that are not suitable with ethical values. Someone with idealism level will more avoid cheating behaviour because this behaviour is considered unethical and does not bring a lot of benefits both for himself and for the people around him.

The results of some research that have been done stated that the level of idealism in a person would encourage someone to be more assertive and significantly recognize if there are moral issues related to the ethics of accounting profession. An idealist person would be more honest in responding deviant behaviours in activities that require a high level of understanding to ethical values. From this description, the hypothesis is formulated as follows:

H2 : Idealism negatively effects on the academic cheating behaviour of the students' accounting

Sex or gender is a set of cultural concepts that differentiate men and women from various biological and physical aspects and the mentality that differentiates between the two categories (Muthmainah, 2014). Some studies show different results for the influence of gender variable to the ethical judgment. Some studies conclude that gender variable significantly affects ethical decisions and that men will be more likely to engage in unethical behaviour than women (Ballantine et al, 2014). Ballantine et al. (2014) state that differences in these research results for the views of different theories that underlie the concept of the relationship between gender and ethical judgment. Those two concepts are the approach to gender socialization (Gender Socialization Theory) and the structural approach (Structural Theory).

Gender Socialization Theory opines that the determination of gender identity resulted in giving different ethical values in men and women to support the ethics of academic or work environment, as well as a consequence, lead them to make different ethical decisions that are different (Ballantine et al, 2014). Structural Theory states that differences in gender perspective is results of the structural approach which proposes that different value between men and women gradually disappears along with men and women

are in an environment of education, training programs, work environment, and the same wage structure (Ballantine et al, 2014). Based on the explanation above, the hypothesis can be formulated as follows:

H3 : Female students are more likely not commit academic cheating behaviour.

METHODS

Dependent variable in this research was Academic Cheating Behaviour of accounting students (PKA). Instrument or tool of the research used in this study was a questionnaire that was measured by using modified Likert scale with 5 answers. Questionnaire that contained list of the questions about academic cheating behaviour of the accounting students was modified from Cheating Behaviour Questionnaire (CBQ) developed by Forrest and Pritchett (1990). Questionnaire on academic cheating behaviour was divided into three categories, namely cheating behaviour when exams, cheating behaviour on an ongoing assessment process, and other general cheating behaviour.

Independent variables in this study consisted of Relativism, Idealism, and Gender variable. Variables of Relativism and Idealism were also assessed using modified Likert scale with 5 answers. Questionnaire regarding ethical judgment was adopted from Ethical Position Questionneirs (EPQ) developed by Forsyth (1980). The questions were divided into two sections, ten questions about Relativism and ten questions about Idealism. Gender variable in this study was measured using dummy variable. This study used one control variable for controlling other factors that might affect academic cheating behaviour of the accounting students. To determine the extent of the control variable influenced variables on the dependent variable, so that this control variable included in the research model. The control variable used in this research is the age of the respondents at the time of the study expressed in years. Measurement scale to measure age itself is an interval scale.

This study used regression analysis method. Regression analysis described the dependence of the independent variable (free) to the dependent variable and estimated value of the dependent variable based on the average value of the independent variable (Ghozali, 2011: 95). Goodness of fit was a measurement used to assess the value of actual accuracy of regression function. Goodness of fit could be measured using the value of determination coefficient (R^2), the value of F statistic, and the value of t statistic (Ghozali, 2011: 97). The test result was accepted if the significance probability value was $\leq 10\%$.

RESULTS AND DISCUSSION

Profile of respondents that became sample in this study will be presented in the form of table.

Table 1. Profile of Respondent Based on Gender

No.	Respondent	Gender		Total
		Male	Female	
1	S1 Accounting Students	66	125	191
2	S2 Accounting Students	33	26	59
	Total	99	151	250

Source: Primary data processed, 2016

Table 1 shows the results of descriptive statistics measurement on the variables from 250 respondents. The actual mean value for the answer of accounting students' academic fraud behaviour variable was smaller than theoretical range value, which meant that the average behaviour of academic fraud committed by accounting students was relatively low.

Table 2. Descriptive Statistics Variable of the Research

Variable	Theoretical Range		Mean	Actual range		Mean	Std. Deviation
	Min	Max		Min	Max		
PKA	7	35	21	7	29	15,94	4,70
REL	10	50	30	25	49	35,84	4,49
DEL	10	50	30	28	50	40,52	4,54
AGE	17	44	31	17	44	22,24	5,09

Source: Primary data processed, 2016

Bivariate correlation test result is shown in table 3. It showed the correlation between each indicator with total score of the construct of each variable was significant at the level of 0.01 and 0.05. From the result, it can be concluded that each question on each variable is valid.

Table 3. Data Validity Test Results

Variable	Items	Value of Pearson Correlation	Significance	Result
Academic Cheating Behaviour of Accounting Students (PKA)	PKA1	0,44**	0,00	Valid
	PKA2	0,61**	0,00	Valid
	PKA3	0,63**	0,00	Valid
	PKA4	0,60**	0,00	Valid
	PKA5	0,61**	0,00	Valid
	PKA6	0,47**	0,00	Valid
	PKA7	0,64**	0,00	Valid
Relativism (REL)	REL1	0,56**	0,00	Valid
	REL2	0,55**	0,00	Valid
	REL3	0,21**	0,00	Valid
	REL4	0,66**	0,00	Valid
	REL5	0,51**	0,00	Valid
	REL6	0,55**	0,00	Valid
	REL7	0,50**	0,00	Valid
	REL8	0,15*	0,01	Valid
	REL9	0,53**	0,00	Valid
	REL10	0,56**	0,00	Valid
Idealism (DEL)	DEL1	0,49**	0,00	Valid
	DEL2	0,64**	0,00	Valid
	DEL3	0,66**	0,00	Valid

	DEL4	0,66**	0,00	Valid
	DEL5	0,68**	0,00	Valid
	DEL6	0,64**	0,00	Valid
	DEL7	0,48**	0,00	Valid
	DEL8	0,58**	0,00	Valid
	DEL9	0,56**	0,00	Valid
	DEL10	0,49**	0,00	Valid

*Correlation is significant at the 0,05 level (2-tailed)

**Correlation is significant at the 0,01 level (2-tailed)

Source: Primary data processed, 2016

In table 4 was shown the reliability test results based on the criteria of Nunnally (Ghozali, 2011). It could be concluded that each variable of accounting students' academic cheating behaviour, relativism, and idealism was reliable (> 0.70).

Table 4. Data Reliability Test Results

Variables	Cronbach Alpha	Explanation
Academic Cheating Behaviour of Accounting Students (PKA)	0,73	Reliable
Relativism (REL)	0,71	Reliable
Idealism (DEL)	0,74	Reliable

Source: Primary data processed, 2016

Table 5. The Results of Coefficient Determination Test and Test F Statistic

Model	Adjusted R Square	F-value	Sig
Regression Equation 1	0,04	3,90	0,00 ^b

Source: Primary data processed, 2016

Table 6. Individual Parameter Significance Test (Statistics t Test)

Explanation	Standardized Coefficient	t-value	Sig
	Beta		
Constant		4,87	0,00
Relativism (REL)	0,12	1,85	0,06*
Idealism (DEL)	-0,13	-2,02	0,04**
Gender (GEN)	-1,56	-2,49	0,01**
Age (AGE)	-0,01	-0,17	0,85

*Correlation is significant at the 0,05 level (2-tailed)

**Correlation is significant at the 0,01 level (2-tailed)

Table 5 showed that the value of adjusted R^2 was 0.04 or 4%. It meant that a total of 4% of Accounting Students' Academic Cheating Behaviour variable was explained by the variables of Relativism, Idealism, and Gender, while the remaining of Accounting Students' Academic Cheating Behaviour variable was explained by other factors outside of the study. Then from ANOVA test or F test showed F-count value of 3.90 with a probability of 0.00. Because the probability value was much smaller than 0.05, then this regression model could be used to predict Accounting Students' Academic Cheating Behaviour.

Table 6 displayed the testing results on the influence of Relativism (REL) variable to the Accounting Students' Academic Cheating Behaviour (PAK). This test results showed t-value of 1.85 and significance probability of 0.06 as well as beta coefficient of 0.12. It indicated that Relativism variable significantly affected Academic Cheating Behaviour of the Accounting Students at the significance of 10% and relationship direction of these two variables was positive. Testing result of the influence of Idealism (DEL) variable to the variable of Accounting Students' Academic Cheating Behaviour showed t-value of -2.02 and a significance probability of 0.04. While, beta coefficient for this variable was equal to -0.13. This meant that the variable of Idealism negatively affected the Academic Cheating Behaviour of the Accounting Students at the significance level of 5%.

On the testing result for the effect of Gender variable (GEN) to the Academic Cheating Behaviour of the Accounting Students showed t-value amounted to -2.49 and the probability of significance amounted to 0.01. The value of beta coefficient for this variable was -1.56, which meant that the relationship between two variables was negative. It also meant that male students in the amount of 156% were more likely to commit academic cheating behaviour compared to female students. In the testing result for the influence of the control variable that was Age (AGE) to the Academic Cheating Behaviour of the Accounting Students showed t-value for the variable of Age was equal to -0.01 and the probability of significance was 0.85. These results could be interpreted that the influence of the AGE control variable was not significant to the variable of PKA, or it could be said that age did not affect the Accounting Students' Academic Cheating Behaviour.

Based on the discussion about hypothesis testing result above, the following will be shown a summary of the hypothesis testing result in the form of table:

Table 7. The Summary of Hypothesis Test Result

No	Hypothesis	Final Result
H1	Relativism affected positive on the academic cheating behaviour of the accounting students.	Accepted
H2	Idealism affected negative on the academic cheating behaviour of the accounting students.	Accepted
H3	Female students tend to not commit academic cheating behaviour.	Accepted

Source: Primary data processed, 2016

Relativism in this case implied a rejection to the existence of moral rules that was embraced by society universally (Forsyth, 1980). Someone who did not accept the moral rules that applied universally would be very idealistic and not idealistic depend on the situation that was faced, so that someone with such an understanding would be relative and flexible to moral rules. The higher someone's relativism level, then he would be more flexible with the rules of moral and ethics that applied in the society. The tendency to be flexible on this universal rule finally encouraged accounting students with a high level of relativism to get involved in cheating behaviour, because he did not consider that cheating behaviour was an immoral behaviour in certain situations. This immoral action would continue to be considered common by accounting students and ultimately affected their ethical views on the world of work. So that the accounting students when becoming an accountant was more likely to commit cheating behaviour.

The results of this study contradicted with the results of research conducted by Ballantine et al. (2014) which in this study intolerance variable of accounting students to the academic cheating behaviour was not significantly affected by relativism variable. But the result of this study was in accordance with the research conducted by Sutarsih et al (2014) that relativism level affected the sensitivity of auditor ethics. Where auditors who had a high level of relativism would tend to ignore ethical issues and did not have sensitivity level to situations that violated the norm rules and rejected ethical values in directing ethical behaviour.

Idealism was a view that received a moral that was recognized and obeyed universally (Forsyth, 1980). A high level of idealism would make someone tend to assume that the consequences or the desired results would be obtained by doing appropriate or good things anyway (Ballantine et al, 2014). The higher the level of accounting students' idealism, the higher the tendency to avoid and not to get involved in academic cheating behaviour. Due to accounting students with a high level of idealism was very aware of norms and ethical behaviour in the community and trying not to violate the ethical rules. This idealistic moral understanding later would establish good moral understanding for accounting students when they were in the world of work. The accounting students when he became an accountant would be much less likely to get involved in cheating and immoral behaviour.

The result of this study was in accordance with the result of research conducted by Ballantine et al. (2014) that idealism affected positive on intolerance of accounting students to academic cheating behaviour. The students who have a high level of idealism would be more intolerant to the academic cheating behaviour done by the students. The same thing also stated by the results of the research conducted by Dzakirin (2013), and Sutiarsih et al (2014), that the level of idealism affected to the moral sensitivity, moral motivation, moral considerations, moral character, and the perception of accounting students on ethical crisis of professional accountants. Research conducted by Sutarsih et al (2014) stated that auditors who have a high level of idealism would be more obedient to the standards of the accounting profession, provide an opinion morally, as well as try to be a part of accounting profession.

The result of this study showed that male students more inclined to commit cheating behaviour than female students. This contradicted with the result of the research conducted by Kusumastuti (2008), McCabe (2006), and Dzakirin (2013). Those studies stated that gender did not affect the ethical view of each individual. It meant that both men and women will have the same ethical view when in a scope of workplace

or same education (Gender Structural Theory). But the result of this study supported the result of the research conducted by Ballantine et al. (2014) in which gender significantly influenced to the accounting students' intolerance to academic cheating behaviour. The result of this study also stated that female students tend to be more intolerant on the academic cheating behaviour compared to male students (Gender Socialization Theory).

From the result of regression testing, it was found that age did not affect the Accounting Students Academic Cheating Behaviour. It showed that age did not affect the behaviour of cheating, the students can commit or not commit academic cheating behaviour were not influenced by the age of the students. It could be seen that the results of testing to the Age control variable, namely Crosstab testing and regression testing were still inconsistent, so it could be concluded that the control variable of age in this study did not affect Academic Cheating Behaviour of the Accounting Students. The result of this study was in accordance with the result of research conducted by Ballantine et al. (2014) which showed that age did not affect intolerance of accounting students to the academic cheating behaviour.

CONCLUSIONS

The testing result of 250 respondents of Accounting Bachelor (S1) and Master (S2) students of Diponegoro University was Academic cheating behaviour that committed by Accounting students of Diponegoro University tends to be low. It is due to the students majoring in accounting understand better the moral and ethical values so that they are idealistic in dealing with the phenomenon of academic cheating behaviour.

Relativism (X1) influences positively and significantly to the Accounting Students' Academic Cheating Behaviour (Y). While Idealism (X2) and Gender (X3) influences negatively and significantly on Accounting Students' Academic Cheating Behaviour (Y). It is due to students with a high level of relativism tends to not accept the moral rules that apply universally in the community, so it looked cheating behaviour not as a moral and ethical deviations that must be avoided. While high idealism reflects understanding, acceptance, and adherence to moral values embraced universally. So that accounting students who have a high level of idealism will assume that academic cheating behaviour is an immoral behaviour and try to avoid it. Relationship direction of Gender variable influence to the Accounting Students' Academic Cheating Behaviour is negative so that accounting students who are women will be less likely to get involved in cheating behaviour as compared to accounting male students. This supports the view of gender socialization theory which states that men and women bring different moral values and affects their moral behaviour in the workplace or college.

Age (variable control) does not affect the Accounting Students Academic Cheating Behaviour. That is, the age does not affect the ethical view of accounting students, academic cheating behaviour is still being done or not done by the students of accounting and not influenced by their age. There is no definite age limit which could explain the tendency of the students to commit academic cheating behaviour or not commit an academic cheating behaviour. This study also has limitation or weakness that is this study did

not considerate other variables that allow it to be used as a factor affecting others academic cheating behaviour of the accounting students, such as religion, and culture.

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