

## **Academic Dishonesty Among Accounting Students: Exploratory Evidence from Saudi Arabia**

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### **ABSTRACT**

Academic dishonesty has been a matter of great concern in higher education during the last few decades. The problems of academic dishonesty have caused some significant concerns due to their intensity and their possibility to lead to the degradation of academic quality for both students and institutions. Furthermore, some researchers argued that academic dishonesty will affect one's professional career. Knowing how accounting students feel about academic dishonesty is important. This study aimed to examine the perceptions of accounting students in Saudi Arabia's universities on academic dishonesty, the prevalence of this phenomenon, as well as the reasons that motivate students to indulge in it. The study used a questionnaire survey to get information about this phenomenon in Saudi universities. The findings of the study revealed that accounting students in Saudi universities are aware of the behaviors that are considered academic dishonesty. The findings also revealed that academic dishonesty is a prevalent phenomenon among accounting students in Saudi universities. With respect to the reasons that lead students to academic dishonesty, the findings revealed that the most important reasons were: students' desire to get a high GPA, students' perception that their friends are engaging in academic dishonesty and as a result get high grades, time pressure, student's desire to help friends to obtain even the lowest grade for passing the course and students' perception that there is no punishment for these behaviors.

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## **1. INTRODUCTION**

Academic dishonesty is a phenomenon that began a long time ago. Davis *et al.* (1992) suggest that academic dishonesty is steadily increasing in magnitude and sophistication since its first identification of evidence in the 1940s. However, financial scandals that have rocked the world of business such as Enron, WorldCom, Parmalat and Global Crossing have

raised concern on the root cause of such unfortunate organizational crises. Academic dishonesty comes in various forms. The most common forms include using crib notes on a test, copying from another student on a test with or without his/her knowledge, using unfair methods to find out in advance what will be on a test, helping someone else cheat on a test and cheating on a test in some other way or form (Cazan & Jacob, 2017). Many studies were conducted to find the relationship between unethical behaviors in the workplace and dishonesty attitude by college students. These studies found a strong relationship between academic dishonesty by students with unethical behaviors on the job. They found that the tendency to cheat in the workplace highly correlates with the frequency of dishonesty in college (Ma, 2013; Lawson, 2004; Nonis & Smith, 2001; Crown & Spiller, 1998). These important findings resulted in a refocusing on the education of business students in general and accounting students in particular. Accordingly, the academic dishonesty has received considerable attention and has become a prevalent issue in higher education and has emerged as one of the most researched aspects of education over the past years (Boyle *et al.*, 2016; McCabe *et al.*, 2006; McCabe & Trevino, 1997). Several researchers have focused their study on academic dishonesty among accounting students, who in the future will become public accountants, chief financial officers or chief executive officers. The nature of work as an accountant involves ethical issues in the accountant's day-to-day tasks that require sound moral judgement. Although accountants are governed by a code of ethics issued by the accounting bodies, unethical acts still take place. Thus, cheating in university may be an early warning of a propensity to engage in unethical practices during one's professional career. A review of recent literature on academic dishonesty reveals that the factors that are significantly correlated to cheating in higher education are in fact very similar to those factors that have been found to predict fraud in the corporate world (Lewellyn & Rodriguez, 2015). Higher educational institutions which are conducting business schools have to have a better understanding how their students think and determining the main influences in their decision to commit academic misconduct.

However, most of the studies on academic dishonesty have been carried out in the developed countries. Thus, little is currently known about this phenomenon in developing countries. The purpose of this study is to explore the phenomenon of academic dishonesty among accounting students in Saudi Arabia as one of developing countries. More specifically, this study aims to explore the perceptions of accounting students in Saudi Arabia's universities on academic dishonesty, the prevalence of this phenomenon among accounting students in Saudi universities, as well as

the reasons that motivate students to indulge in it. To achieve this purpose, the remainder of the study will be organized as follows: Section 2 of the study examines extant literature on the academic dishonesty among accounting students. Section 3 explains the research method used in this study and Section 4 reports the result of the study, while Section 5 is conclusions and limitations.

## 2. LITERATURE REVIEW

### 2.1. Definition of Academic Dishonesty

There is no single accepted definition of academic dishonesty, but there are many different definitions in the literature. Most of definitions are based on examples of what constitutes academic dishonesty as opposed to defining academic dishonesty as a construct. Dran *et al.* (2001) defined academic dishonesty simply as an intention to behave unethically. Jensenn *et al.* (2002) identified academic dishonesty specifically as the attempt of students to present the academic work of others as their own. Finn and Frone (2004) defined it as a breach of regulations and standards needed to complete homework and exams. Cizek (2003) has grouped fraudulent behavior in the academic field into three categories, namely: giving or receiving information from others, using materials that are not permitted by lecturers to complete assignments and take advantage of weaknesses to get benefits, for example when supervisors come out of the examination room. Trost (2009) found that the most three dishonest behaviors are relying about medical or other circumstances to get special consideration by examiners, to get an extended deadline or exemption for a piece of work and copying material for coursework from a book or other publication without acknowledging the source. Staats *et al.* (2009) argued that academic dishonesty is a type of deviant behavior harmful to the development of character, hurtful to others, and endangering the academic integrity of institutions. Freire (2013) defined that academic dishonesty might include unethical effort such as own recognizing of effort completed by somebody else, having no contributions in a team assignment, copying from other one else answer in a test, employing illegal materials in an assignment, and plagiarizing whole or partially resources in a paper. Krueger (2014) added that academic dishonesty includes the misrepresentation of knowledge, of work produced, or of skills performed as authentic by the student in an educational setting. Burke and Sanney (2018) revealed that behaviors falling into academic frauds include acknowledging other's works as one's own, facilitating other students to commit academic frauds and general wrongdoings committed in an unjustifiable manner. In general,

academic dishonesty has been defined as a wider concept encompassing a set of deliberate but unacceptable behaviors that are against academic rules and regulations of a university or a particular course policy stated in the course outline. Academic dishonesty is any unethical action happening in relation with formal academic.

## 2.2. Prevalence of academic dishonesty

Prior studies have documented the prevalence of academic dishonesty in different countries. Baird (1980) stated that 85% students felt that cheating is a norm in life and these actions are more acceptable because of their friends' support. Also, Rehman and Waheed (2014) found that academic dishonesty has become a norm in life although the students know that is ethically wrong. A study carried out by Ameen *et al.* (1996) among accounting students in four public universities in the USA found that 56% of students admitted dishonesty during exams and written assignments. A meta-study of 46 different studies regarding students cheating in the United States and Canada, Whitley (1998) showed that on average 70% of the students under study acted dishonestly in college. More recent studies in USA indicated that up to 86% of college students have been involved in dishonest behaviors in class (McCabe *et al.* 2006). Zauwiyah (2008) concluded that Malaysian business students may have found that some level of dishonesty is acceptable in some academic settings as well as in business settings. Bernardi *et al.* (2008) completed a comparative study between students from developed nations to understand their perspective on cheating behavior. They established that 51% of the samples confessed to involve in cheating. Warinda (2016) examined the perceptions and behaviors on cheating of accounting freshmen prior to any university instruction in Zimbabwe. He found that accounting freshmen had a remarkable understanding of what constituted cheating, and had indulged in one form of cheating or the other. Yussof and Ismail (2018) revealed that more than half of the students in Malaysia had engaged in cheating, but mainly in quizzes and assignments that offer less weighting towards a final grade, and were subject to less monitoring and less severe punishment. Ahmed (2018) found that 65% of the students misconducted using electronic media and 80% of the students were also found committing academic fraud in South Korea.

## 2.3. Factors affecting academic dishonesty

Prior studies have presented a number of factors affecting academic dishonesty. One of these factors is the presence of honor codes in the academic environment. McCabe and Trevino (1993) showed that cheating

behaviors (e.g. test cheating, cheating on written exams) were more common in faculties and colleges that lacked codes of honor. Cultural differences, are empirically evident to have some form of influence over the tendency of students to commit various types of academic dishonesty. Flynn (2003) exhibited evidence that different cultural setting is found to be a significant predictor of academic dishonesty. Asia's students were more tolerance towards academic cheatings compared to American's students. William *et al.* (2014) found that students enrolled in business schools from a collectivist country such as in the United Arab Emirates perceived that possible cheating behaviors and academic misconduct are not considered as serious matter. They were also significantly more engaged in academic misconduct than those of business students from individualist countries such as in Europe and America. Another reason that leads to academic dishonesty among students is the pressure to attain a high grade for employment purposes. Ledesma (2011) found that GPA and class size are significant in predicting some types of academic dishonesty behaviors but not in others. In contrast, Brown and Choong (2005) found that students with a lower GPA scorer were more likely to cheat in tests, quizzes or even in the final exams. A similar result was expressed by Meng *et al.* (2014) who contend that students, in general, are likely to be involved in an array of academic dishonesty behaviors just to attain a better grade so that a better job opportunity is available. Also, Suwaldiman and Tyas (2019) found that the GPA and the grade of financial accounting subjects have a positive and significant impact on the corruptive behavior perception. It is suggested that the better performance achieved by students on GPA and these subjects, the better their perception of corruptive behavior. Nwoye *et al.* (2019) indicated that both students' personal beliefs and societal pressure to succeed and advance in a competitive educational environment impact students' perception about academic dishonesty. Heriyati and Ekasari (2020) revealed that pressure to achieve GPA, opportunity, and rationalization directly and positively affected academic dishonesty.

Another factor that has been studied in prior studies is gender. Ledesma (2011) found that gender to be weak predictor of academic misconduct among undergraduate students. Boateng and Agyapong (2017) found no significant difference in the ethical sensitivity of male and female accounting students. In contrast, Warinda (2016) documented that cheating behavior varied with gender, religiosity, age and advanced level points. Another factor is whether students' awareness of others cheating will increase the probability of their cheating. In a study addressed this issue, Bernardi *et al.* 2012 indicated that students were more likely to engage in academic dishonesty behaviors if they knew of others who were doing the

same. Huang *et al.* (2015) suggested that students perceive that their peers are more likely to engage in academic dishonesty and are motivated to do so. They stated that students are willing to report classmates than friends. Religiosity has also had an effect on academic dishonesty. Pauli *et al.* (2014) discovered that religious students have lower acceptability of unethical behavior. Religious students are also found to be less likely to cheat. According to Yussof and Ismail (2018), religion was cited most frequently as the factor that can deter students from cheating, particularly by continuous reminder that the God is always watching. One interesting question is whether business students cheat more than nonbusiness students. Klein *et al.* (2007) indicated that business students did not report a significantly higher rate of cheating than nonbusiness students. However, other studies have shown that business majors did cheat more than other university students (McCabe *et al.*, 2006). Smyth and Davis (2004) found that business students were generally more unethical in their behavior and attitudes than non-business majors.

Other factors were presented in prior studies, for example, McCabe *et al.*, (2006) suggested that lack of academic support is another factor that leads to high cases of academic dishonesty. Educators, who are well-aware of their students' cheating behavior, often, refuse to take any action just to avoid dealing with university's bureaucratic process. Such an attitude sends a signal to students, either directly or indirectly, that academic dishonesty is not a serious offence. Hamdzah *et al.* (2020) indicated that there was a significant difference in the effects of programs types on the level of the students' involvement in committing academic dishonesty for male students and female students.

### 3. RESEARCH METHOD

#### 3.1. Sample

This study conducts a questionnaire survey aimed to find out the students' perceptions of what constitute academic dishonesty, the frequency with which students may have indulged in any of the academic dishonesty behaviors and what are the factors that pushed them to indulge in academic dishonesty. Participants of this study are the seventh and eighth levels students in accounting departments from three Saudi universities: Umm Al-Qura University, King Abdulaziz University and King Saud University. The study focused on 7th-level and 8th-level accounting students because these students had passed a large number of assessments, whether in the form of tests, assignments, quizzes, and other evaluations and, therefore, they have sufficient knowledge of types of academic dishonesty and they

have a high probability of indulging in one or more of these types. The questionnaire was administered electronically via E-mail, as the study in Saudi Arabia universities is currently carried out through E-learning as one of the precautionary means against the Covid-19 pandemic. Students were guaranteed of anonymity and they were given three weeks to complete the survey and return it back to the researcher. A total of 150 questionnaires were distributed to the participants group. Out of this number, 123 were returned representing 82 per cent response rate. In total, 22 of the questionnaires received were however excluded from the final analysis because respondents did not fully answer the questions set remaining sample size of 101 students. Demographic profiles of the respondents are shown in Table I. All participants are men, as mixing between men and women is prohibited in Saudi Arabia universities, and then there is a difficulty in communicating with women. The majority of the participants (87.1 percent) are between 21 and 25 years old. 94 of participants representing 93 % are in 7th-level, as the study was conducted at the end of the first semester. In the first semester, registration is usually opened for students of the first, third, fifth and seventh levels, in addition to some courses of eighth level for graduate students only.

**Table I**  
**Demographic Profiles of the Respondents**

<i>Category</i>	<i>Scale</i>	<i>N = 101 (100%)</i>
Gender	Male	101 (100 %)
Age	Under 21	9 (8.9 %)
	21- 25	88 (87.1%)
	26- 30	4 (4.0%)
Semester	7th-semester	94 (93.0%)
	8th-semester	7 (7.0%)
University	Umm Al-Qura	43 (42.5%)
	King Abdulaziz	36 (35.6%)
	King Saud	22 (22.0%)

### 3.2. Instrument development

This study is a cross-sectional survey that sought to collect field data on the perceptions of accounting students in Saudi Arabia universities towards what constitute academic dishonesty, the frequency with which students may have indulged in any of the academic dishonesty behaviors and what are the factors that pushed them to indulge in academic dishonesty. The questionnaire consisted of four sections. Section 1 required the students to fill out their demographic details. Section 2 was designed to collect

information related to students' perceptions of what constitute academic dishonesty. This section includes ten of the behaviors that fall under academic dishonesty. These behaviors have been identified through prior studies that examined types of academic dishonesty (e.g., Heriyati & Ekasari, 2020; Yussof & Ismail, 2018; Warinda, 2016; Meng *et al.*, 2014; Zauwiyah, 2008; Cizek, 2003; Ameen *et al.*, 1996). Students were asked to provide their answers regarding each of the ten behaviors using four possible responses:

- I don't know
- Not academic Dishonesty.
- Minor Academic Dishonesty
- Serious Academic Dishonesty

Section 3 was developed to collect information about the frequency with which students may have indulged in any of the academic dishonesty behaviors. Students were asked to indicate the frequency with which they had engaged in each of the dishonesty behaviors presented, with possible responses being: (1) never; (2) seldom (1-3 times); (3) occasionally (4-10 times) and (4) frequently (10 or more times). Finally, section 4 was designed to collect information related to the factors that pushed the students to indulge in academic dishonesty behaviors. This section included an open question for students asking them to identify the most important reasons that drive them to engage in academic dishonesty behaviors. To ensure content validity, the survey instrument was vetted by four academics with expertise in the discipline of accounting in three universities in Saudi Arabia. Based on their recommendations, some amendments were made on the questionnaire to improve its clarity. The questionnaires were administered and collected during October – November 2020 and they were developed in Arabic language.

## 4. RESULTS

### 4.1. Students' perceptions on academic dishonesty behaviors

Table 2 presents accounting students' perceptions on academic dishonesty behaviors. As shown in Table 2, it is evident that all students have agreed that all ten presented behaviors are considered academic dishonesty. This means that accounting students in Saudi universities are aware of the behaviors that are considered academic dishonesty. From Table 2, it is also noted that the behaviors that received the highest consideration as being serious academic dishonesty are paying another person to complete an assignment (96% of respondents), looking or copying from another student



during a test (95% of respondents), programming extra help or information into a calculator, phone or some other device that you they in examination (95% of respondents) and copying another student's homework or assignments (93% of respondents). The behaviors that received the lowest consideration as being serious academic dishonesty are offer a false excuse for the test when they feel that they are not ready for the test (59% of respondents), working together on an assignment when it should be individual (75% of respondents), giving answers to another student by signals in a test (77% of respondents) and receiving answers from another student by signals in a test (77% of respondents).

**Table 2**  
**Students' Perceptions of What Constitute Academic Dishonesty**

<i>Statement</i>	<i>Don't know</i>	<i>Not Dishonesty</i>	<i>Minor Dishonesty</i>	<i>Serious Dishonesty</i>
1. Looking or copying from another student during a test	0 (0%)	0 (0%)	5 (5%)	96 (95%)
2. Allowing another student to copy from your answers during a test	0 (0%)	0 (0%)	18 (18%)	83 (82%)
3. Copying another student's homework or assignments	0 (0%)	0 (0%)	7 (7%)	94 (93%)
4. Allowing another student to copy your homework or assignments	0 (0%)	0 (0%)	17 (17%)	84 (83%)
5. Working together on an assignment when it should be individual	0 (0%)	12 (12%)	13 (13%)	76 (75%)
6. Programming extra help or information into a calculator, phone or some other device that you use in examination	0 (0%)	0 (0%)	5 (5%)	96 (95%)
7. Giving answers to another student by signals in a test	0 (0%)	0 (0%)	23 (23%)	78 (77%)
8. Receiving answers from another student by signals in a test	0 (0%)	0 (0%)	16 (16%)	85 (77%)
9. Paying another person to complete an assignment.	0 (0%)	0 (0%)	4 (4%)	97 (96%)
10. Offer a false excuse for the test when you feel you are not ready for the test	0 (0%)	17 (17%)	24 (24%)	60 (59%)

#### 4.2. Prevalence of the Academic dishonesty Behaviors

Table 3 presents the prevalence of academic dishonesty behaviors among accounting students. As shown in Table 3, it is evident that the majority of respondents have indulged in the ten behaviors of academic dishonesty with varying levels. With respect to the first four types of academic dishonesty: looking or copying from another student during a test, allowing another student to copy from your answers during a test, copying another

student's homework or assignments and allowing another student to copy your homework or assignments, only 7% of the respondents stated that they did not indulge in this type of dishonesty, while the remaining 93% admitted that they had indulged in this type of dishonesty with varying levels. As shown in Table 3, it is also noted that the same results apply to behaviors 7, 8 and 9, which are: giving answers to another student by signals in a test, receiving answers from another student by signals in a test and paying another person to complete an assignment. For the fifth behavior, working together on an assignment when it should be individual, only 3% of the respondents stated that they did not indulge in this type of dishonesty, while the remaining 97% admitted that they had indulged in this type of dishonesty with varying levels. As for the sixth behavior, programming extra help or information into a calculator, phone or some other device that you use in examination, only 6% of the respondents stated that they did not indulge in this type of dishonesty, while the remaining 94% admitted that they had indulged in this type of dishonesty with varying levels. Finally, as for the tenth behavior, offer a false excuse for the test when you feel you are not ready for the test, only 11% of the respondents stated that they did not indulge in this type of dishonesty, while the remaining 89% admitted that they had indulged in this type of dishonesty with varying levels. In general, as shown in Table 3, it is clearly evident that academic dishonesty is a prevalent phenomenon among accounting students in Saudi universities, which raises some doubts about the ethical behavior of these students when they work in the accounting profession in the future after graduation. These results are consistent with the results of prior studies conducted in other countries (e.g., Heriyati & Ekasari, 2020; Yussof & Ismail, 2018; Warinda, 2016; Meng *et al.*, 2014; Zauwiyah, 2008; Cizek, 2003; Ameen *et al.*, 1996)

### 4.3. Reasons for indulging in academic dishonesty

While examining the perceptions and prevalence of academic dishonesty is important in terms of gauging the gravity of the problem, understanding the reasons why students engage in such behavior is critical in terms of determining the driving factors behind the issue and planning ways to combat it. In Section 4 of the instrument, respondents were asked to state the reasons that lead them to engage in academic dishonesty. After obtaining the respondents' answers to this question, these reasons were analyzed and classified into main categories. The proportion of students stating the most important reasons was calculated for each category to determine the most important reasons from the students' point of view. Table 5 shows the main reasons given by respondents to engage in academic

**Table 3**  
**Prevalence of Academic Dishonesty Behaviors**

<i>Statement</i>	<i>Never</i>	<i>Seldom (1-3 times)</i>	<i>Occasionally (4-10 times)</i>	<i>Frequently (10 or more times)</i>
1. Looking or copying from another student during a test	7 (7%)	16 (16%)	47 (46%)	31 (31%)
2. Allowing another student to copy from your answers during a test	7 (7%)	14 (14%)	62 (61%)	18 (18%)
3. Copying another student's homework or assignments	7 (7%)	14 (14%)	49 (49%)	31 (30%)
4. Allowing another student to copy your homework or assignments	7 (7%)	18 (18%)	53 (52%)	23 (23%)
5. Working together on an assignment when it should be individual	3 (3%)	17 (17%)	38 (38%)	43 (42%)
6. Programming extra help or information into a calculator, phone or some other device that you use in examination	6 (6%)	9 (9%)	63 (62%)	23 (23%)
7. Giving answers to another student by signals in a test	7 (7%)	11 (11%)	49 (48%)	34 (34%)
8. Receiving answers from another student by signals in a test	7 (7%)	8 (8%)	51 (50%)	35 (35%)
9. Paying another person to complete an assignment.	7 (7%)	6 (6%)	84 (83%)	4 (4%)
10. Offer a false excuse for the test when you feel you are not ready for the test	11 (11%)	69 (68%)	19 (19%)	2 (2%)

dishonesty. As shown in Table 5, the first important reason for academic dishonesty is the students' desire to get a high GPA (89% of respondents). High GPA is important for students in getting a job after graduation. This result is consistent with the findings of prior studies in other countries (e.g., Suwaldiman & Tyas, 2019; Meng *et al.*, 2014; Brown & Choong, 2005). The second important reason is the students' perception that their friends are engaging in academic dishonesty and as a result get high grades (86% of respondents). Students' perception that their friends get high grades through cheating can generate an incentive for these students to cheat in order to benefit like their friends. This result is consistent with the findings of prior studies in other countries (e.g., Huang *et al.*, 2015; Bernardi *et al.*, 2012). As shown in Table 5, the third important reason is the time pressure. This means that one of the important reasons for students to commit academic dishonesty lies in the pressure of workload they have to assume. The large amount of assignments which are frequently assigned at the same time when they have to take tests makes students stressed and commit academic dishonesty to lessen the loads they have to assume. This

result is consistent with the findings of prior studies in other countries (e.g., Savilia & Laily, 2020). The fourth reason for academic dishonesty, as shown in Table 5, is the student's desire to help friends to obtain even the lowest grade for passing the course, while the fifth reason is the students' perception that there is no punishment for these behaviors. These results are consistent with the results of prior studies in other countries (e.g., Suwaldiman & Tyas, 2019; Pauli *et al.*, 2014).

**Table 5**  
**Reasons for Students' Engagement in Academic Dishonesty**

<i>Reason</i>	<i>Frequency</i>
1. I want to get a higher GPA	90(89%)
2. Other students do it and get high gradesso why not benefit like them	87(86%)
3. I do it when I am facing time pressure and do not have enough time to study all the topics of the course	84(83%)
4. I want to help my friendsto get even a minimum passing score	76(75%)
5. There are no penalties for students who do it	63(62%)
6. I feel that this behavior benefits me and does not harm anyone	48(47%)
7. Sometimes the assessments are difficult	32(31%)

## CONCLUSION AND LIMITATIONS

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. Several studies suggest that students who cheat in university are more likely to engage in unethical behaviors in their subsequent work life. The academic dishonesty that has been done by the university students will make them do unethical behavior in business environment. If this is the case, the trend in academic dishonesty creates an even more dismal and fraudulent future for business, and a challenge for academicians who value ethical education and moral development in undergraduate education. The challenge holds especially true for accounting faculty whose students are future members of a profession for whom the public holds high expectations of integrity and high moral values. Unfortunately, prior studies in many countries indicate a growing trend of academic dishonesty among accounting students. Most of the studies on academic dishonesty have been carried out in the developed countries. Thus, little currently known about academic dishonesty among accounting students in developing countries. This study aimed to examine the perceptions of accounting students in Saudi Arabia's universities, as one of developing countries, on academic dishonesty, the

prevalence of this phenomenon, as well as the reasons that motivate students to indulge in it. The study used a questionnaire survey to get information about this phenomenon in Saudi universities. The findings of the study reveal that accounting students in Saudi universities are aware of the behaviors that are considered academic dishonesty. The findings also reveal that academic dishonesty is a prevalent phenomenon among accounting students in Saudi universities. With respect to the reasons that lead students to academic dishonesty, the findings reveal that the most important reasons are: students' desire to get a high GPA, students' perception that their friends are engaging in academic dishonesty and as a result get high grades, time pressure, student's desire to help friends to obtain even the lowest grade for passing the course and students' perception that there is no punishment for these behaviors.

This exploratory study draws attention to several issues related to the teaching of ethics within business education. While this study offers evidence that helps to clarify some issues related to academic dishonesty in Saudi universities, there are still many other questions that need to be addressed. Important questions are raised about the management of, and philosophy toward, academic dishonesty within Saudi universities warranting further investigation. Additionally, an examination of the relationship between the pressures suffered by students (pressure to perform; pressure to achieve an appropriate work/study/lifestyle balance) and students' propensity to engage in academic dishonesty may provide further interesting insights. Gender is the social definition of women and men. Many studies already put so much attentions on this topic specially to see the differences between gender behavior and ethics or manners. This study dealt with academic dishonesty for male students only. Hence, future studies are needed to investigate academic dishonesty for both male and female students.

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