

Ethical environments in university and plagiarism evidence from Indonesia

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ABSTRACT

Accountant educators are among those who are blamed for scandals in practice because the journey of ethical learning is believed to begin in the college. Therefore, this study investigated the perceptions of accountant educators about the ethical environment in colleges and plagiarism behavior. More specifically, this study compared the perceptions of accountant educators in: i) State and private universities; ii) A-accredited universities and B-accredited universities, and examined the relationship between ethical environment and plagiarism. Comparative analysis (t test and one-way ANOVA) and regression analysis methods are used for data analysis. Based on the responses of 147 accountant educators, it was found that accountant educators who work at state universities and at A-accredited universities perceive an ethical environment significantly stronger than accountant educators who work at private universities and at B-accredited universities. Average of the respondents perceived plagiarism behavior as unethical. There were differences in the perception of the ethical environment in terms of gender and academic position, and there were significant differences in plagiarism behavior in terms of type and institutional accreditation, working period, and academic position. The findings also showed that the perception of the ethical environment has a negative effect on plagiarism behavior.

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1. INTRODUCTION

Ethical violation continues to be a problem in universities [1]. An ethical violation among academics that is becoming popular and continues to be a concern is plagiarism [2], [3]. Plagiarism among academics is more wide-spread than expected and often goes undetected. Evidence shows an increase in the number of retractions of articles published in academic journals and a tenfold increase in plagiarism over the period of 1990-2009 [4], [5]. Although plagiarism among academics is widely documented, little analysis has been conducted [2]. Study on plagiarism has been found in recent years but the majority only focuses on student samples and is still limited to discussing the forms and motivations of plagiarism [3], [6], [7].

Plagiarism is related to organizational ethics and part of a culture of academic integrity [2], [8], [9]. When researchers fail to acknowledge the work of others, this indicates a decline in ethical values and ethical environments [3]. There has been a lot of empirical evidence that shows the relationship between ethical environments and ethical behavior. Ethical environments are very important in shaping the ethical behavior and encouraging ethical decision making [10], [11]. Perceptions of ethical environments have been shown to affect ethical behavior [10], [12]; positively related to ethical judgments and decisions [13], [14], and showed a consistent and positive relationship with ethical behavior [14], [15]. Therefore, it is important to understand

the perception of the ethical environments as well as to predict and manage ethical behavior in university in order to prevent ethical violations [1], [16]. Ethical behavior can stimulate positive behavior that grows the organization and vice versa unethical behavior can damage the [17].

Research on ethical environments has been widely conducted in the accounting profession, for example auditors; public accountants, and professional accountants; tax profession [10], [12], [16]. However, studies of ethical environments in the academic profession, especially accountant educators are still difficult to find. This fact is of course unfortunate, considering that universities (professional educators) are very vulnerable to ethics and academic integrity especially regarding plagiarism [18]. So far, studies that associate plagiarism with the ethical environments of university are still rare and generally focus on the analysis of students, and studies that associate ethical environments and plagiarism among academics have not been found. Hence, there is not enough evidence on how the perceptions of the accountant educators on ethical environments in university and plagiarism. Previous studies, which are associated to the academics, are to the extent of studying the forms ethical violations. Therefore, this study focused on the issue of ethical environments in university with accountant educators as the subject. Ethical environments should be able to shape ethical decisions in university, hence measuring the perception of ethical environments in university is the first step to predicting and managing the plagiarism behavior of educators. More specifically, this study aimed to firstly, answer whether there are differences in perceptions between groups of accountant educators regarding ethical environments and plagiarism behavior, based on institutional characteristics (type and accreditation rating) and demographic characteristics (gender, age, working period, latest education, and academic positions) and secondly, examined the relationship between perceptions of the ethical environments of university and plagiarism behavior.

The urgency of this study is to show how accountant educators actually perceive the ethical environments of university and plagiarism. This perception is important because the perceptions of reality reflect more ability than reality itself and individuals often act on their perceptions. The results of the study contribute to providing an understanding and picture to the university management and the related authorities regarding the ethical environments of university in Indonesia so that they can take steps to improve the ethical environments of university. If we do not conduct the study, then there is no empirical evidence about the ethical environment in universities, it is uncertain and unclear whether universities have academic integrity as expected. This lack of evidence may reduce efforts to prevent dysfunctional behavior and to promote an environment of academic integrity. This will risk the reputation and public trust in the university.

2. LITERATURE REVIEW

2.1. Ethical environments in university, accountant educators, and plagiarism

Ethical environments are pervasive ethical climates or cultures within organizations which encourage ethical decision making and shape ethical behavior [10], [11]. Perceptions of ethical environments are important to understand. They affect ethical behavior, for example effect on perceptions of reality and employee outcomes [10], [13], and ethical environments with potential for improvement [15], [19], [20].

Universities are committed to forming future leaders so it is important to focus on ethical control, especially on the ethics of educators considering that educators are influential individuals [1]. When they conduct an academic dishonesty, it becomes an example for students to behave dishonestly [21]. Furthermore, the habit of dishonest behavior will carry over into their professional life [18]. Therefore, it is a priority to develop ethical values in university because it will affect an individual's ethical decisions for life [22]. One of the professions that has been tarnished due to the many unethical practices in accounting and finance is the accounting profession, which is a profession produced by accountant educators in universities. Therefore, this study highlights the perception of accountant educators on the ethical environments of university as a first step in predicting the ethical behavior of accountant educators.

Plagiarism is defined as literacy theft, academic dishonesty and fraud [7], [23]. Plagiarism is generalized as a bogus research, failure to attribute credit to original sources [24]–[26] and unethical acts such as publishing papers in fake journals, forging data, bribing co-authors, paying authors for others, stealing reviewed articles and published them as their own articles [8]. Other forms of ethical violations committed by lecturers include plagiarizing research, forging research data, utilizing outdated lecture notes and copying software that violates license agreements [27].

As plagiarism is still rampant and it continues to become a problem in university [1], it is very necessary to study ethics in university in order to better understand what might happen, what causes the problem, and what specific practices can be done by university to predict and manage ethical behavior in the future. Measuring perceptions of ethical environments and ethical perceptions of plagiarism are the main steps to predicting and managing employees' ethical behavior. Measuring the ethical climate in university is a proactive step in managing the perceived ethical climate [1].

2.2. Factors, ethical environments perception, and ethical plagiarism perception

Previous studies on the accounting profession have investigated demographic factors as determinants of ethical perceptions. Individual characteristics affect an individual's ethical orientation [28]. Individual characteristics such as gender, level of education, experience, and beliefs affect ethical perceptions significantly [29]. Gender, position, and age are important factors that affect the ethical perceptions [30]. Age, gender, and level of education have a significant effect on ethical perceptions [31]. Regarding gender, men have a more positive perception of the company's ethical environments than women [32]. Women have higher levels of moral development than men [33]–[35]. Previous studies have shown that ethical perceptions are affected by demographic factors, however, there is no empirical study on whether there are differences in perceptions of ethical environments and plagiarism between demographic factors in accountant educators. Therefore, this study proposes the following questions: i) Are there any differences in the perceptions of accountant educators on the ethical environments of university based on institutional characteristics (type and accreditation rating) and demographic characteristics (gender, age, working period, education level, academic position)?; ii) Are there any differences in the ethical perceptions of accountant educators on plagiarism behavior based on institutional characteristics (type and accreditation rating) and demographic characteristics (gender, age, working period, education level, academic position)?

2.3. Ethical environments and plagiarism

There is much evidence which shows that ethical environments provide incentives/influence the ethical decision-making behavior [10], [12] found that the perceptions of ethical environments are positively related to employee ethical behavior (e.g. using company services for personal interest, receiving gifts as a reward for special treatment). Perceptions of ethical environments are negatively related to employee misbehavior such as intentionally breaking rules and damaging company's property [14]. Perceptions of ethical environments affect individual perceptions of reality hence it affects critical work attitudes and work outcomes [19], [20].

In the context of accounting, previous studies have also found a consistent and positive relationship between the perceptions of ethical environments/ ethical judgments and ethical behavior. The perceptions of ethical environments reduce the auditor's intention to engage in dysfunctional audit behavior [12]. Professional accountants' perceptions of organizational ethical culture are related to their ethical judgments about learning management [15]. Elias [30] found a relationship between CPA's beliefs about corporate ethical values and attitudes towards income management.

Stronger perceptions of ethical environments are also positively associated with pro-social organizational behavior [19]. In line with business organizations, in the context of universities [1], it also explains that the perceived ethical climate can be a predictor of ethical behavior. The messy ethical context of university provides a fertile land for the development of ethical dilemmas [36]. Plagiarism is an ethical violation in universities that is believed to be related to organizational ethics and part of a culture of academic integrity [2], [8], [9]. Plagiarism reflects a decline in ethical values and ethical environments [8]. Universities must ensure an ethical culture and establish formal ethical standards to reduce plagiarism [2]. Universities should promote an environment of academic integrity to strengthen public confidence in ethics [37]. As ethical environments are very important in shaping the ethical behavior and encouraging ethical decision making, this study proposes the third question: How is the relationship between the perception of ethical environments with plagiarism behavior?

3. RESEARCH METHOD

This study used a quantitative approach with a survey method. Surveys through questionnaires were distributed to accountant educators in universities located in five provinces in Indonesia, namely DKI Jakarta, West Java, Central Java, D.I. Yogyakarta; and East Java. From each of the provinces, six samples of universities were taken, consisting of three state universities and three private universities. A total of 30 universities with 147 respondents (accountant educators) became the sample of this study. The reason for choosing a sample of universities in these five provinces is because these five provinces have universities with the highest number of lecturers, number of students, number of graduates and number of accounting study programs in Indonesia [38], so the sample will be representative and the results can be generalized.

The questionnaires were distributed personally via email, post, and Google Form. The survey method was chosen because this research is crucial to look at the perceptions of accountant educators on the ethical environments of university and the ethical perceptions of plagiarism. The instrument for ethical environments was adapted from previous research [39], which consisted of 12 questions with a 7-point interval scale (1=strongly disagree to 7=strongly agree). The 12 items cover three factors, namely social norms, social practices, and outcomes. Social norms include values and mission; management influence and

leadership; influence of peer groups. Social practices include codes of ethics, rules & procedures; and training of ethics. Outcomes include sanctions and rewards.

Perceptions of plagiarism were measured with nine question items, adapted from previous studies [2], [23]. Respondents' answers were measured on a 7-point interval scale (scale 1=very ethical to scale 7=very unethical). Some question items, for example, stealing reviewed articles and published them as their own articles; citing the work of lecturers that are not actually needed with the aim of increasing citations; recycling articles and republish them with different titles and authors.

4. RESULTS AND DISCUSSION

Table 1 shows that the distribution of respondents according to demographic characteristics and institutional characteristics. The table reveals 60 respondents (40.8%) came from A-accredited universities while 87 respondents (59.2%) came from B-accredited universities. There are 80 respondents (54.4%) from the state universities while 67 respondents (45.6%) from the private universities. Demographic characteristics of accountant educators include gender, age, education, working period, and academic position. The majority of respondents are women (62.59%). Respondents are almost evenly distributed for the age group of 30-39 years (31.29%); 40-49 years (30.61%); 50-59 years (25.17%). Most of respondents have master's degrees (76.87%). The number of respondents is almost the same for the group of working periods, consecutively from the highest number of >20 years (26.53%); 5-10 years (21.77%); <5 years (20.41%); 16-20 years (17.01%) and 11-15 years (14.29%). In terms of academic positions, most of the respondents were lecturers and assistants, namely 39.46% and 34.01%, followed by those who served as head of lecturers (15.65%), no academic position (9.52%) and professors (1.36%).

Table 1. Respondents' characteristic

Characteristic	Categories	Frequencies	Percentages
Gender	Men	55	37.41%
	Women	92	62.59%
Age	<30 years old	13	8.84%
	30-39 years old	46	31.29%
	40-49 years old	45	30.61%
	50-59 years old	37	25.17%
	≥60 years old	6	4.08%
Education	S1	1	0.68%
	S2	113	76.87%
	S3	33	22.45%
Working period	<5 years	30	20.41%
	5-10 years	32	21.77%
	11-15 years	21	14.29%
	16-20 years	25	17.01%
	>20 years	39	26.53%
Academic position	N/A	14	9.52%
	Assistant	50	34.01%
	Lecturer	58	39.46%
	Assoc. Prof	23	15.65%
	Professor	2	1.36%
Accreditation	A	60	40.8%
	B	87	59.2%
Type of institution	State	80	54.4%
	Private	67	45.6%

4.1. Ethical environments scale mean (standard deviation)

There are 12 ethical environments question items and each item was measured on a seven-point scale, with the possible scale ranging from 12-84. The 12 question items are grouped into six elements with each element has two items, therefore measured with a range of 2-14. Higher scores explain the perception of a stronger ethical environment.

Table 2 presents the ranking of the ethical environments for accountant educators in state and private universities, as well as the ethical environments' rankings for accountant educators at A-accredited and B-accredited universities. The findings showed that accountant educators at state universities perceive ethical environments (mean 78.47) which are significantly stronger ($p < 0.01$) than the educators who work at private universities (mean 71.68). The table shows that accountant educators at A-accredited universities perceive a significantly stronger ethical environments (mean 79.57) ($p < 0.05$) than the educators who work at B-accredited universities (mean 77.14). There is more emphasis on the ethical environments at state universities and A-accredited universities compared to private universities and B-accredited universities.

Table 2 also shows which aspects of the ethical environments indicate the differences between perceptions of the ethical environments at state and private universities, as well as at A-accredited universities and B-accredited universities. The results are shown by the average value of 12 ethical environmental items, which are grouped into three ethical environmental factors (social norms, social practices, outcomes), with six elements (mission and values; leadership and management influence; peer group influence; procedures, rules, and codes of ethics; ethics training; rewards and sanctions), where each of the element was measured by two question items. Educators who work in state universities and in A-accredited universities rated each element of the ethical environments stronger than educators who work at private universities and in B-accredited universities ($p < 0.01$). The highest average score on the ethical environment variables for all types of universities (state, private, A-accredited, and B-accredited) is on the elements of code of ethics, rules and procedures, namely that universities have a code of ethics for lecturers and adhere to the professional code of ethics for lecturers. The lowest average score on the ethical environment variables for all types of universities is on the element of rewards and sanctions. Unethical behavior is severely punished and universities provide recognition to employees who show ethical behavior.

Table 2. The perception of the ethical environments of accountant educators in university

Ethical environments		State (n=80)	Private (n=67)	A-accredited (n=60)	B-accredited (n=87)
Social norm factors	Values and mission	13.67*** (1.77)	12.62 (2.34)	13.78*** (1.53)	13.17 (1.80)
	Management influence & leadership	13.68*** (1.58)	12.44 (1.98)	13.69*** (1.43)	13.48 (1.62)
	Influence of peer group	13.36*** (1.59)	12.55 (1.85)	13.55** (1.56)	13.28 (1.56)
Social practice factors	Codes of ethics, rules & procedure	13.78*** (1.30)	12.76 (1.99)	13.89*** (0.99)	13.58 (1.49)
	Training of ethics	12.60*** (2.41)	10.64 (3.45)	13.00*** (1.78)	12.41 (2.66)
Outcomes factors	Sanctions & rewards	11.38*** (2.19)	10.67 (2.15)	11.66** (2.18)	11.22 (2.18)
	Total scale of ethical environments	78.47*** (8.68)	71.68 (11.89)	79.57** (6.99)	77.14 (8.96)

*** Significantly higher than private university at $p < 0.01$.

***, ** Significantly higher than university with accreditation "B" at $p < 0.01$ and $p < 0.05$

Table 3 shows that the results of the regression analysis of the dummy variable of State/Private universities (A/B-accredited) are positive and significant. This shows that the accountant educators who work at state universities and at A-accredited universities perceive a stronger ethical environment than accountant educators who work in private universities and B-accredited universities. These results provide support for the previous results shown in Table 2.

Table 3. Regression analysis of ethical environments ethical environments

Universities			Universities		
	Coefficient estimate	t-value		Coefficient estimate	t-value
Intercept	63.26	54.23*	Intercept	66.22	55.17*
State/Private	6.45	7.48*	A/B-Accredited	6.59	7.56*
R square	0.1727		R square	0.1256	
F-value	22.16*		F-value	21.11*	

*p value <1%; State/Private=1 for State Universities, and 0 for Private Universities; A/B-Accredited=1 for A-accredited universities, and 0 for B-accredited universities

Table 4 shows the results of the comparison of ethical environment based on the characteristics of the respondents. Based on gender, the average of ethical environment for men is higher than that for women (mean 12.80; p -value 0.046), hence it can be concluded that there are significant differences between men and women in the perception of the ethical environment in universities. These results are also in accordance with [32] that men have a more positive perception of organizational ethical environments. The results also support previous studies that gender has an impact on ethical perceptions [29]–[31].

Based on the academic positions, the highest average of respondents' ethical environment is those who have no academic positions and the lowest average are those from the lecturer. With p -value 0.003, and significant at $p < 0.01$, hence there is a significant difference in accountant educators related to the perception

of the ethical environment in terms of academic position. Based on age, education level, and working period, the highest average of ethical environment perception is from those aged <30 years, bachelor degree, and working period of <5 years and the lowest average ethical environment perception are from the aged >60 years, doctoral degree, and working period of >20 years. The results also show that there is no significant difference in the perception of the ethical environment based on age, education level, and working period.

Table 4. Ethical environment based on respondents' characteristics

Characteristics	Categories	Mean	Std. Deviation	p-value
Gender	Men	12.80	1.76	0.046**
	Women	11.25	1.94	
Age	<30 years old	12.66	1.10	0.110
	30-39 years old	11.50	1.58	
	40-49 years old	11.40	1.78	
	50-59 years old	11.24	2.00	
Education	60 years old and more	11.02	1.84	0.356
	S1	14.00	-	
	S2	11.47	1.80	
	S3	11.89	1.60	
Working period	<5 years	11.04	1.52	0.115
	5-10 years	11.12	1.70	
	11-15 years	11.25	1.72	
	16-20 years	11.55	1.75	
Position	>20 years	12.10	1.76	0.003***
	N/A	12.60	1.90	
	Assistant	11.10	1.52	
	Lecturer	11.00	1.86	
	Assoc. Prof	12.50	1.56	
	Professor	11.26	0.00	

***p value<1%, **p value<5%

4.2. Plagiarism behavior

Plagiarism behavior was measured using nine items related to the tendency to conduct plagiarism. The result shows the average score of respondents' responses to plagiarism behavior of 2.19 on a scale of 1-7. This means that accountant educators perceive plagiarism behavior as unethical (unethical practice). The highest average score of 2.74 is related to the question item about "recycling and publishing articles with different titles and different author configurations". The lowest average score of 1.56 is related to the question item about "acknowledging students work as one's own work".

Table 5 shows the results of the comparison of plagiarism behavior based on the characteristics of universities. Based on the type of universities, the average plagiarism behavior in private universities is higher than that of state universities or accountant educators at state universities perceive plagiarism as more unethical than those from private universities. p-values of 0.035 and 0.046 (significant at $p < 0.05$) are obtained from the t-test results, hence it is concluded that there is a significant difference in the plagiarism behavior of accountant educators in private universities and in state universities, as well as educators in A and B-accredited universities.

Table 5. Plagiarism behavior based on university characteristics

Characteristic	Category	Mean	Std. Deviation	p-value
Type	State	1.7349	1.1228	0.035**
	Private	2.2514	1.1015	
Accreditation	A	1.9352	1.2511	0.046**
	B	2.2261	1.0055	

**p value <5%

Table 6 shows the results of the comparison of the act of plagiarism based on the characteristics of the respondents. Based on gender, the average ethical perception of plagiarism behavior in men is lower than women, meaning that men perceive plagiarism as more unethical than women. Based on age, the average ethical perception of plagiarism behavior of respondents aged <30 years is the lowest (perceiving that plagiarism is very unethical). Based on the level of education, the average plagiarism behavior of respondents with master degree is the highest. The findings showed that there is no significant difference in the act of plagiarism in terms of gender, age, and level of education.

Based on working period, the average plagiarism perception of respondents who have worked for >20 years is the lowest and those who have worked for <5 years are the highest. This means that the longer the period, the more they perceive plagiarism as very unethical. From the results of the F test, a p-value of 0.031 was obtained, hence it is concluded that there is a significant difference in plagiarism based on working. Based on academic positions, the average plagiarism behavior of educator accountants who have the academic position of assistant is the highest and those who have the position of Professor are the lowest. This means that the higher the academic position, the more they perceive plagiarism as very unethical. A p-value of 0.041 was obtained from F-test, hence it is concluded that there is a significant difference in the act of plagiarism in terms of academic position.

Table 6. The act of plagiarism based on respondents' characteristics

Characteristics	Categories	Mean	Std. Deviation	p-value
Gender	Men	2.1152	1.3113	0.288
	Women	2.3135	0.9684	
Age	<30 years old	1.8024	1.4738	0.145
	30-39 years old	1.8589	1.2702	
	40-49 years old	1.9062	0.7760	
	50-59 years old	2.1711	1.1068	
	≥60 years old	2.1578	0.4608	
Education	S1	1.4444	-	0.138
	S2	2.2714	1.1073	
	S3	1.9293	1.0999	
Working period	< 5 years	2.4111	1.2767	0.031**
	5-10 years	2.3299	1.2724	
	11-15 years	2.4068	1.0289	
	16-20 years	2.1422	1.1487	
	>20 years	2.1410	0.7572	
Position	N/A	2.4984	1.4534	0.041**
	Assistant	2.1156	1.1634	
	Lecturer	1.9766	0.8988	
	Assoc. Prof	1.9681	1.2580	
	Professor	1.8422	0.0000	

**p value <5%; Plagiarism was measured by nine items, from a scale of 1 (very unethical) to a scale of 7 (highly ethical)

Table 7 shows the results of the regression analysis of the effect of the perceptions of ethical environments on plagiarism. The accountant educators' perception of the ethical environment of the university where they work has a negative effect on plagiarism behavior (coefficient -0.510; p value<0.001). The result supports the argument that ethical environments provide incentives/influence ethical decision-making behavior and plagiarism reflects a decline in ethical values and ethical environments [8], [10], [12].

Table 7. Regression analysis (ethical environment & the act of plagiarism) the act of plagiarism

	Coefficient	Standard Error	t-stat	P-value
Intercept	34.320	2.516	13.835	0.000
Ethical environment	-0.510	0.112	-4.328	0.001

Dependent variable: the act of plagiarism

5. CONCLUSION

To explain the ethical environments of universities in Indonesia, this study examines the differences in the ethical environments perceived by accountant educators. Using data from 147 accountant educators, this study showed that the ethical environments perceived by accountant educators who work in state and private universities, as well as those who work at A-accredited and B-accredited universities. Accountant educators who work at State and A-accredited universities perceived ethical environment as significantly stronger than accountant educators who work in private universities and at B-accredited universities. On average, respondents perceived plagiarism as unethical. There were differences in the perception of the ethical environments in terms of gender and academic position, and there were significant differences in plagiarism behavior in terms of type and accreditation, working period, and academic position. The findings also showed that the perceptions of the ethical environments have a negative effect on plagiarism behavior. Implications and contributions were discussed in the study.

The results of this study should be considered by looking at the limitations of this study. This study measures the accountant educators' perceptions of the ethical environment of universities and has inadequate

information on the 'real' ethical environment in practice. Future studies should examine the underlying reasons why accountant educators at private universities and B-accredited universities perceive a weaker ethical environment. It is possible that state universities and A-accredited universities have implemented more policies and designed practices to promote a strong ethical environment. Further and in-depth study will answer this question. The results of the study provided implications for universities. This study found that accountant educators at private universities and B-accredited universities perceived a significantly weaker ethical environment than accountant educators at state universities and A-accredited universities. It was certainly a concern for universities to promote a strong ethical environment in organizations. Universities must realize that as a place of Education and learning for students, students should ideally be in an ethical environment to at least provide some assurance that graduates would start an ethical journey from universities. In summary, this study offered important insights into the ethical environment of universities and provides opportunities for future research. This study contributed in providing understanding to university management and authorities about the ethical environment/climate of universities in Indonesia, as well as providing signals for predicting plagiarism ethical behavior among the educators.




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