

ATTITUDES TO CHEATING AS A PREDICTOR OF ACTUAL CHEATING BEHAVIOUR: COMPARATIVE ANALYSIS OF STUDENTS OF MASTERS PROGRAMMES IN BUSINESS IN SLOVAKIA AND CROATIA

^aMARIO BOGDANOVIĆ, ^bZDENĚK CAHA, ^cLARA ČAKIĆ

^a*Istrian University of Applied Sciences, Pula, Croatia*

^b*Faculty of Corporate Strategy, Institute of Technology and Business in České Budějovice, Nemanická 7, 370 10 České Budějovice Czech Republic e-mail: caha@mail.vstecb.cz*

^c*University Josip Juraj Strossmayer in Osijek, Faculty of Education, Osijek, Croatia*

email: ^amario.bogdanovic@iv.hr, ^bcaha@mail.vstecb.cz, ^claracak@yahoo.com

This paper is a partial output of the project of the project VSTE v Českých Budějovicích, "Identification of elements of ethical management and CSR in SMEs".

Abstract: The aim of this study was to gain an insight into the attitudes of students of masters programmes in business towards cheating in exams and how to prevent this and instigate behavioural change. This was done by measuring the actual incidence of cheating, as well as the relationship between attitudes towards cheating and actual behaviour, in order to predict the willingness to cheat. The practical problem was solved by means of selected scientific theories and approaches to attitude and behavioural change in universities and business organisations. The results of the research presented are based on a questionnaire survey conducted among students of masters programmes in business in Slovakia (N=241) and in Croatia (N=156). The questionnaire examined the ethical attitude towards cheating (N=5 items) and the methods applied to cheat in exams (N=10 items). The survey revealed that 83.4% of Slovak and 93% of Croat students of masters programmes in business engaged in some form of cheating behaviour and that the attitude of Slovaks and Croats to cheating statistically significantly differed. A positive attitude towards cheating was found to be held by 17% of Slovak students and 18.6% of Croat students (statistically insignificant difference), a neutral attitude by 47.3% of Slovak students and 30.1% of Croat students (statistically significant difference), and a negative attitude by 34.4% of Slovak students and 51.3% of Croat students (statistically significant difference). The lowest level of cheating behaviour was among those students with a negative attitude to cheating (Slovak sample 19.1% or N=16 hypocritical students; Croatian sample 44.3% or N=35 hypocritical students). Having a positive or neutral attitude to cheating was an excellent predictor of cheating behaviour; a negative attitude proving much weaker. The obtained results have strong implications for the reputations and credibility of universities, as well as have a major impact on organisational behaviour/human resources management (OB/HRM) in business organisations. For universities, the implementation of the Ajzen theory of planned behaviour is proposed. For cheating behaviour in business organisations, preventive and reactive OB/HRM measures are proposed.

Keywords: Cheating, cheating behaviour, attitudes to cheating, hypocrisy, Ajzen theory of planned behaviour, organisation behaviour, human resources management, OB/HRM.

1 Introduction

Although definitions of academic cheating are not exact, as is the list of cheating behaviours, and definitions differ greatly across cultures (Šorgo, et al., 2015), it is important to gain an initial insight into the concept in order to aid research and the subsequent communication with those potentially involved. Cheating or academic dishonesty in order to gain real or perceived benefits is a common phenomenon among students. According to Lambert, Ellen and Taylor (2003:98), academic dishonesty is the behaviour that breaches the submission of work for assessment that has been produced legitimately by the student who will be awarded the grade, and which demonstrates the student's knowledge and understanding of the context or process being asserted. Academic cheating includes behaviours such as cheating in an exam, stealing a test, copying from someone else's exam, plagiarism, the use of aids, crib sheets and modern technologies. It is worth noting that the methods and the character of cheating are evolving as technology develops.

In terms of seriousness, when an academically dishonest person gains real or perceived benefits from breaking established rules, academic cheating comes very close to corruption and is therefore justifiably recognised as a threat to academic integrity (Heyneman, 2004, 2014; Šorgo, et al., 2015; Gabor, et al., 2018; Whitley et al 1999). Lawson (2004) found that students of business studies who cheat are more likely to be accepting of unethical workplace behaviour. There is also a growing body of evidence of a positive correlation between cheating while in college and unethical behaviour in the workplace. Cheating in

exams is therefore an important topic for future human resources management, especially in business-oriented workplaces, because cheating in exams may be a good predictor of unethical business behaviour. Widespread cheating in academic institutions can also be extremely dangerous for society, as well as organisations, especially if those students that passed their exams by cheating do not know how to do their jobs properly, thereby causing serious harm (e.g. a bridge collapse due to lack of knowledge or a moral deficit).

It has become obvious that the issue of cheating in higher education institutions is being reflected on the labour market and in the expectations of human resources managers. After all, if the expectation is that almost all or a great deal of all human resources cheated to obtain their degrees, they will also cheat or show unethical behaviours in their future working life. This creates a philosophy and initiates behaviours similar to those outlined in McGregor's Theory X: "humans don't like working, that organisations should coerce them to work, that humans are evil...". In response, organisations therefore require a strong hierarchy where a management of fear applies, with stringent control mechanisms, punitive measures, manipulation and other unpopular management methods persist.

A tolerance of cheating also corrupts the principle of "doing the right thing", leads to the erosion of academic integrity (values of honesty, truth, respect, fairness and responsibility), diminishes the value base of the education received and damages the reputation of academic institutions. It is therefore socially, organisationally and economically important to have an insight into the phenomenon in order to futureproof human resources development.

According to Liebler (2015), the level and prevalence of cheating is continuing to increase in higher education. According to Cazan and Iacob (2017), 74% of high school students and 95% of college students cheated at least once. According to McCabe, Trevino and Butterfield (1995), from 50% to 90% of students in USA cheated at least occasionally. A study by Rettinger and Kramer (2009) found that 73.4% of the undergraduate students questioned cheated at least once. Stern and Wallbaum (2001), in their research into cheating among business students in USA, found that nearly three in five students had cheated during college, males (69%) more than females (47%). The main methods were: 28% copying from a neighbour, 18% using old tests, 16.6% saving formulae on a calculator, 11.8% writing answers on the desk, 10.2% using a crib sheet, 7.9% writing answers on hands/arms, 3.5% using hand signals, and 3.5% other methods. According to McCabe and Trevino (1995), business students were more likely to commit dishonest acts than other students. Tetzeli (1991), in a survey conducted across 31 universities in USA (over 6,000 participants), found that 76% of business students cheated at least once, respectively 71% of engineering students, 68% of medical students and 66% of students who wanted to work in public service.

Šorgo, et al. (2015), on a Slovenian sample N=323 (country near Croatia, in the same state until 1991), found that almost all high school students cheated occasionally (91.4%) and that 99.1% of them had observed cheating. The authors concluded that cheating is normal, almost a "way of life" in Slovenian schools.

On a Croatian sample of medical students, Kukulja Taradi, Taradi and Đogaš (2012) found that 97% of students admitted using some method of cheating. Most of them (93%) allowed someone else to copy from their test, 89% helped someone else to cheat on a test, also 89% of fifth year students got exam questions from someone who had already taken the test and 82% copied from another student during a test or exam with their knowledge. In Croatia research into student cheating is very rare;

none into cheating among students of business studies, and none into the relationship between attitudes to cheating and actual cheating behaviour.

Hallová and Hanová (2016) found that in a sample of students from the Faculty of Economics and Management in Nitra, Slovakia, 77.6% of them had cheated at least once. They had mostly cheated by using crib sheets (21.79%), followed by electronic devices (12.50%) and transcribing from someone else (11.32 %). In Slovakia, as in Croatia, research into the issue is also very rare.

Gehring, Nuss and Pavela (1986) suggest that students cheat for several reasons, namely: it's unclear what constitutes academic dishonesty; the subject of learning isn't relevant for them; the ability to succeed is a cherished value; the risk of being caught is low; and they want good grades. According to Sulphey and Jnaneswar (2013), some students cheat because they think no one gets hurt and the study material is too hard. According to Jones (2011), students cheat because they want better grades, with procrastination, no time and too many obligations cited as the main reasons for this behaviour. Murdock and Anderman (2006) found that the most used techniques by students to neutralise academic cheating were condemning the condemners (e.g. teachers give exams that are unfair), appealing to higher loyalties (e.g. I had to give them the answer) or to peer norms (e.g. everyone does it). Yu, et al. (2016) found that college-age students who have a strong self-oriented purpose in life are more likely to engage in academic misconduct, whereas students who have a stronger level of beyond-the-self purpose in life are less likely to do so. Those students who are less likely to cheat are those who spend more time preparing for classes, females and students from high-income families. Those students who are more inclined to engage in academic misconduct are those whose opinion on cheating is more tolerant. In a survey conducted by Elias (2015), the results showed that high Machiavellian business students viewed cheating as less unethical.

Past research indicates that students' attitudes towards cheating have a better explanatory power for actual cheating behaviour than other factors (Graham, Monday, O'Brien and Steffen, 1994). It is therefore important to investigate attitudes towards cheating and their connection/correlation with actual cheating behaviour in specific cultural environments. A review of literature on academic cheating reveals that few studies have examined cheating among Slovak and Croat university business students, in particular their attitudes towards academic dishonesty and the link between these attitudes and actual cheating behaviour. In the research presented herein, we analyse the attitudes towards cheating and the actual cheating behaviour of business students in two different countries.

2 Contributions of this study

A review of literature on academic cheating revealed that very few studies have examined the incidence of cheating among Slovak and Croat university students; none among students of masters programmes in business, with the most relevant studies having been conducted in Western countries. Beyond this, not a single study in Slovakia or Croatia was found to have examined the attitudes towards cheating as a predictor of actual cheating behaviour. In addition, no study was found that looked into the cheating behaviour of business students and their future behaviour in business settings.

The contribution of this study is to show the incidence of exam cheating behaviour in relevant populations of students of masters programmes in business (future business people and managers) and to determine the predictive value of these attitudes towards cheating in relation to actual cheating behaviour. This study is relevant because attitudes towards cheating and actual cheating behaviour are important predictors of future organisational behaviour (cheating in university settings is a predictor of cheating in organisational settings, whereby such behaviour among key business people, managers, CEOs and politicians has

a very dangerous impact on organisational efficacy and society as a whole). This study is therefore a scientific contribution to the discipline of organisational behaviour/human resources management. In a practical sense, it is important to have insight into the methods of cheating behaviour and how they change, whereby the Ajzen theory of planned behaviour (Ajzen, 1991, 2006) is seen as appropriate for this purpose.

3 Aims, problems and hypotheses

This study investigates academic cheating in terms of the attitudes and the actual cheating behaviour of students of masters programmes in business at universities in Slovakia and Croatia, including a comparison of the obtained results. The aim of the study was to see how many students cheat in exams, i.e. to gain insight into the phenomenon (use of cheating methods), what their attitudes towards cheating are (positive, neutral, negative) as a measure of their ethical values, and more specifically, if there is a difference between attitude and actual behaviour (cheating) in each sample (measure of hypocrisy), as well as between the two samples (cultural difference towards academic cheating). To achieve this aim, we defined several research problems and hypotheses:

Problem 1. How many Croat and Slovak students cheat in exams (use of cheating methods) and is there a statistically significant difference between the two?

Hypothesis 1. Based on existing research data on cheating in Slovakia and Croatia, the incidence of cheating will be greater in the Croatian sample.

Problem 2. Is there a statistically significant difference between the Croatian and Slovakian samples with regards to their attitudes (values) towards cheating (cultural differences)?

Hypothesis 2. Based on the expectation that a statistically significant difference exists between the attitudes towards cheating (values) among Slovak and Croat business students, cheating behaviour is positively connected with attitude towards cheating, and so a greater incidence of cheating behaviour should be reflected in a more positive attitude towards cheating.

Problem 3. How many students have a positive, neutral or negative attitude towards cheating and what is the relationship between such attitudes and actual cheating behaviour in both countries?

Hypothesis 3. Based on the expectation that a positive or neutral attitude towards cheating is a good predictor of actual cheating behaviour, and that a negative attitude towards cheating is a less good (bad) predictor of non-cheating behaviour, a negative attitude towards cheating is reflected in a higher level of cheating behaviour (due to hypothesised hypocrisy) than is theoretically expected in an ideal situation (e.g. if 10 students have a negative attitude towards cheating and none of them cheat).

4 Methodology

Our research was conducted among students of masters programmes of management at the Faculty of Economics, University of Split, Croatia, the Faculty of Economics, University Matej Bel in Banská Bystrica, Slovak Republic and the School of Economics and Management in Public Administration in Bratislava, Slovak Republic. The data were collected during the 2016/2017 academic year.

4.1 Measurement instruments (questionnaires)

The questionnaire created by the authors consisted of two parts (Part A and Part B), with in total N=15 items.

The intention of the items (statements) in Part A was to measure attitudes towards cheating. The statements were: 1. Cheating in an exam is wrong; 2. Cheating in exams should never be applied no matter the circumstances; 3. I prefer to cheat as an individual; 4. I prefer to cheat as a group (collective); 5. For me it is appropriate to cheat casually (reversed item-R). Items 1,2 & 5 in Part A were composite and set out to determine the respondents' attitudes towards cheating in exams, whereas items 3 & 4 sought

to determine the preference for cheating on an individual level or as a group. The responses to the statements in Part A utilised a 5-point Likert scale: 1. I strongly disagree; 2. I disagree; 3. I do not agree nor disagree; 4. I agree; 5. I strongly agree.

Part B of the questionnaire consisted of N=10 items. The items (statements) sought to establish how often students use specific cheating behaviours (cheating methods). The statements in Part B were: 6. I cheat by looking at a neighbour; 7. I buy questions and assignments from prior generations; 8. I exchange tests so that I and my neighbour have the same test; 9. I use formulae and aids stored in my calculator; 10. I write the answers on the desk; 11. I use crib sheets; 12. I write answers on my hands; 13. I use specially created tools for cheating; 14. I use modern equipment/technology to cheat in exams; 15. I use other cheating methods. Part B utilised the following response scale: 1. I never act in such a way; 2. I do not act in such a way; 3. I sometimes act in such a way; 4. I often act in such a way; 5. I always act in this way.

In order to determine the relationship between attitude towards cheating and actual cheating behaviour, the authors used a questionnaire consisting of 13 items divided into two parts (according to the area of interest):

1. Attitude towards cheating - 3 items created one variable (i.e. item 1, 2 & 5), which measures the acceptability of cheating (internalised value). The reliability of the variable (composite items) for both samples was acceptable (De Vellis, 1991), i.e. for the Slovak sample, the reliability Cronbach alpha was 0.73, and for the Croatian sample 0.70.¹

2. Cheating behaviour - 10 items consisting of 10 different forms of cheating behaviour, whereby each item created one variable.

4.2 Research participants

The following participated in the study:

- a) Croatian sample - N=156 (N=99 female and N=57 male) students of masters programmes in management (with specialisations in project management, accounting and revision, tax and financial management) with an average age M=23.80 years attending the Faculty of Economics, University of Split, Croatia; and
- b) Slovakian sample - N=241 (N=171 female and N=70 male) students with an average age M=25.96 years. This sample consisted of students attending masters programmes in management (including small and medium entrepreneurship) at the School of Economics and Management in Public Administration in Bratislava, Slovakia (N=178) and students from the masters programme in finance, banking and investment at the Faculty of Economics, University Matej Bel in Banská Bystrica, Slovakia (N=63).

4.3 Procedure

Before the research was undertaken, all the interviewees received instructions and were familiarised with the type and objectives of the study. They were also asked for their permission to be included in the study, with only those that agreed to participate included. All the questionnaires were filled (paper-pencil method) in anonymously within approximately 5 minutes. The data processing was carried out using the SPSS statistical software package.

5 Results and discussions

5.1 Result and discussion concerning research problem 1

The results showed that many of the students in both samples cheat. In the Slovakian sample, cheating could be attributed to

83.4% of business students (201/240 x 100), a result similar to the 77.6% recorded amongst students at the Faculty of Economics and Management in Nitra, Slovakia (Hallova and Hanova, 2016). In the Croatian sample, cheating could be attributed to 93% of business students (144/240 x 100), which is close to the 97% recorded for medical students in Croatia (Kukulja Taradi, Taradi and Đogaš, 2014).

Findings from Slovenia, a neighbouring country to Croatia (Šorgo, et al., 2015), showed that almost all high school students in the sample (N=323) at least occasionally cheated (91.4%) or had observed cheating (99.1%) during their high school years. The result, which was higher than expected, did not come as a surprise to the authors, and places Slovenian students in line with findings worldwide. They concluded: "Cheating is a way of life, with almost all students occasionally indulging in some form of academic misconduct. It seems that a culture tolerant or even supportive of such behaviour has been established among students, parents and teachers, all of them working together to "help" students climb the ladder of success."

According to the research results, in the Slovakian sample, 16.6% stated that they did not cheat, with this being as low as 7% in the Croatian sample. This is somewhat lower than that found by Tetzeli (1991) in USA (on over 6,000 participants in 31 universities) where 76% of business students cheated, and somewhat higher than that found by Cazan and Jakob (2017), where 95% of college students cheated at least once. In our sample (Slovakia and Croatia), the behaviour of non-cheating students compares well to other worldwide studies, confirming that this is indeed rare behaviour. As a result, not cheating in exams can be treated as a rare human resource/rare moral behaviour, even more so in light of the fact that hypocrisy means that such behaviour is rarer than the moral attitude itself. This finding implies that measures are required to instigate changes in behaviour.

The fact that only 7% of business students in the Croatian sample and 16.60% in the Slovakian sample don't cheat, and that this percentage could be even lower for other study programmes (e.g. only 3% for medical students in Croatia according to Kukulja Taradi, Taradi and Đogaš (2014)), is dangerous, socially, organisationally and economically. Users of services provided by such human resources would be justified in being afraid because a serious number of graduates cheated and therefore do not possess the professional competencies to do their work. (Šafránková et al., 2020) This fact should raise significant concerns about the future of human resources, which lack serious moral behaviour (and moral attitude)², which in turn has a potential negative impact on personal / organisational / social / economic well-being (see, for example: the dark side of business, organisation, management, innovation and entrepreneurship (Bogdanović, 2015 a, b)). It is also a sign of the moral degradation of academic institutions, which produce human resources that lack the necessary characteristics (in the professional and moral/ethical sense).

More students in the Croatian sample cheated than in the Slovakian sample. This was confirmed by the testing of the significance of the statistical difference ($p < 0.01$) of the two samples. The analysis revealed that (Chi-square=7.71; $p < 0.01$) statistically significantly more students cheated in the Croatian sample, thereby confirming the first hypothesis. Although the expectation was that a large number of business students in both samples would show cheating behaviour, the statistically significant difference was a surprise. The results of the analysis are presented in Table 1.

¹ According to DeVellis (1991), Cronbach alpha reliability should be interpreted as follows: <0.60=not acceptable; 0.60-0.65=borderline (can be treated as acceptable); 0.65-0.70=acceptable; 0.70-0.80=very good; 0.80-0.90=excellent; >0.90=the scale should be shortened.

² Note: ethics as a theoretical approach e.g. business ethics can be immoral, in the same way as a law can be unfair.

Table 1: Cheating and non-cheating students in the research sample

| | Slovak sample | Croatian sample | Statistical significance (Chi-square) |
|--|---------------|-----------------|---|
| Cheat (use some form of cheating) | N=201 (83.4%) | N=145 (93%) | $h=7.71; p=0.0055$ (statistically significant difference $p<0.01$) |
| Don't cheat (don't use any form of cheating) | N=40 (16.60%) | N=11 (7%) | $h=7.71; p=0.0055$ (statistically significant difference $p<0.01$) |
| Total number of students in sample(s) | N=241 (100%) | N=156 (100%) | -- |

Source: Author's own compilation.

The possible sources of the differences in cheating behaviours between the Slovaks and Croats could be cultural, i.e. upbringing, education, satisfaction of study social circumstances, i.e. society (Chládková, et al., 2021). The ethical behaviour associated with cheating may also be a matter of personality, for example, psychopathy, which has a genetic source (Pastuović, 1999, 223). Because genetic (personality) factors have not been investigated as part of this research, the only type which is discussed here is anthropological/cultural psychopathy, i.e. linked to socialisation. This difference explains why, when cheating is punished less than in Slovakia, and cheating in Croatia is viewed as more rewarding, that cheating is more prevalent in Croatia. In terms of the high ethical standards required of management/business students and the social benefits future students should bring to society, it can be stated that the situation in Slovakia is a little better because less students cheat, although the situation remains far from optimal (that 83.4% of students cheat should ring alarm bells). These results show a hollowing out of the ethical/moral situation in future human resources (most of them will be in leading positions and should uphold morals and not be prone to cheating/corruption), which should be of deep concern, and which requires appropriate preventive and reactive measures.

5.2 Result and discussion concerning research problem 2

Because attitude can be a predictor of future behaviour, the ethical attitudes of both samples were studied. The hypothesis that there is a difference in attitudes towards cheating was confirmed (a statistically significant difference was found $t=1.99; p<0.05$). Surprisingly, Croats have a more negative attitude towards cheating ($M=3.41$) than Slovaks ($M=3.32$), but cheat more (Croats 93% and Slovaks 83.4%), which is possibly an indication of greater hypocrisy by the Croats. The results are presented in Table 2.

Table 2: Differences in attitudes towards cheating in the Slovakian and Croatian samples

| Variable | Slovakian sample | | | Croatian sample | | | Difference p value (t-test) |
|---|------------------|------|----------------|-----------------|------|----------------|--|
| | Mean | Mode | Std. Deviation | Mean | Mode | Std. Deviation | |
| Attitude towards cheating (Items 1, 2 & 5). | 3.23 | 3.33 | 0.82 | 3.41 | 3.67 | 0.96 | $t=1.99$ $p=0.04$ (statistically significant difference at the $p<0.05$ level) |

Source: Author's own compilation.

The results show that there is a general discrepancy between attitude and actual behaviour, although with the composite approach it is hard to know precisely how many students in both samples had a positive, neutral or negative attitude towards cheating and the relationship to actual cheating behaviour. This issue was resolved through the results obtained in relation to the next research problem.

5.3 Result and discussion concerning research problem 3

The results proved very interesting. The expectation was that both a positive and neutral attitude towards cheating should result in cheating behaviour, whilst a negative attitude should result in no cheating at all. In other words, in an ideal situation, i.e. with no cognitive dissonance or hypocrisy, those who think cheating is unacceptable will not cheat, and those who think cheating is acceptable or are not sure if cheating is acceptable,

will cheat. Surprisingly, this proved not to be the case in our sample. Despite their attitude towards cheating, more students cheated than expected. In the Slovakian sample, of the students with a positive or neutral attitude towards cheating, 64.3% were expected to cheat. In reality, 83.4% cheated (this means that the difference of 19.1% of students with a negative attitude towards cheating also cheated). This 19.1% can be seen as a measure of the hypocrisy in the Slovakian sample.

In the case of the Croatian sample, 48.7% of students had a positive or neutral attitude towards cheating, whereas in reality 93% cheated (therefore the 44.3% of students with a negative attitude towards cheating also cheated in their entirety). Likewise, this is a measure of the hypocrisy in the Croatian sample.

This inconsistency between attitude (value) and actual behaviour could be explained by cognitive dissonance or hypocrisy. Older researchers would argue that this produces cognitive dissonance (between attitude and actual behaviour). However, Coyne (2018) argues that two different world views (values) can coexist in the mind of the same person on the basis of hypocrisy e.g. obedience to an authority and not doing the right thing, being in a marriage whilst being an adulterer, being a priest whilst being a paedophile, believing in both the value of justice and the value of greed. In other words, two different value systems in one mind does not necessarily lead to cognitive dissonance, but simply hypocrisy.

This hypocrisy is apparently more prevalent in the Croatian sample. The cause of this hypocrisy, which is a long-term social problem, can be explained by the social rewards attributed to such behaviour. Although more research is required into this, this should be prevented in order to create a better society, better organisations and better human relationships. The results of the research are presented in Table 3.

Table 3: Negative, neutral and positive attitudes towards cheating and actual cheating behavior for both samples

| | Slovakian sample | Croatian sample | Chi-square statistics, p-value, statistically significant difference |
|--|--|--|--|
| Negative attitude towards cheating ($M=3.50-5.00$) | 34.4% (N=85) | 51.3% (N=80) | Chi-square=10.00; $p=0.002$ (statistically significant difference $p<0.01$) |
| Neutral attitude towards cheating ($M=2.50-3.49$) | 47.3% (N=114) | 30.1% (N=47) | Chi-square=11.59; $p=0.0007$ (statistically significant difference $p<0.01$) |
| Positive attitude towards cheating ($M=1-2.49$) | 17% (N=41) | 18.6% (N=29) | Chi-square=0.16; $p=0.69$ (no statistically significant difference $p>0.05$) |
| Positive and neutral attitude towards cheating | 64.3% (N=155) | 48.7% (N=76) | Chi-square=0.46; $p=0.50$ (no statistically significant difference $p>0.05$) |
| Actual cheating behaviour | 83.4% (N=201) | 93% (N=145) | $h=7.71; p=0.0055$ (statistically significant difference $p<0.01$) |
| Hypocrisy=Cheating behaviour-Expected value of cheating behaviour (positive+neutral attitude towards cheating) | 83.4%-64.3%=19.1% (N=16 hypocritical students) | 93%-48.7%=44.3% (N=35 hypocritical students) | Chi-square=36.35; $p=0.00001$ (statistically significant difference $p<0.01$) |

Source: Author's own compilation.

Although no statistically significant differences were found between the Slovakian and Croatian samples with regards to a positive (or combined positive and neutral) attitude towards cheating (statistically insignificant difference at $p<0.01$ level), there were interesting statistically significant differences found at $p<0.01$ level for:

- negative attitude towards cheating (statistically, more Croats have a negative attitude towards cheating than Slovaks). Such a finding can be explained by the fact that a greater number of Croats have internalised Catholic ethics/norms in their culture than Slovaks, whereby anti-moral/amoral attitudes are not socially appropriate. In other words, it is socially appropriate to say/write that it is not acceptable to cheat. This can also be said about behaviour.
- neutral attitude towards cheating (statistically, more Slovaks have a neutral attitude towards cheating than Croats). Such a finding can be explained by the fact that

Slovaks' attitudes towards cheating are more likely to depend on the situation. Sometimes it is acceptable to cheat, e.g. when a situation is unjust and there is no other way to accomplish a valuable higher goal, and sometimes it is not. In addition, within ethics (ethical ideology), there is a continuing discussion about whether ethics is situational or not. This therefore provides different views on the issue, e.g. idealism or relativism. In other words, is ethics absolute or reactive/situationally dependent? (Chudziska-Czupala, 2013).

- c) actual cheating behaviour (Croats cheat statistically significantly more, as explicated in research problem 1).
- d) hypocrisy between the Slovaks and Croats (Croats are more hypocritical). The measure of hypocrisy was obtained as the difference between actual cheating behaviour and having a positive or neutral attitude towards cheating. The expectation being that those students with positive and neutral attitudes towards cheating will occasionally cheat, whereas this was not the expectation for those who have a negative attitude. If someone has a negative attitude towards something, but secretly or occasionally does the opposite (saying one thing, but doing another), then this inconsistency leads to cognitive dissonance or hypocrisy. We suggest that the possible explanation lies in the significant number of students that behave in the opposite way to their attitude on the basis of the hypocrisy phenomenon. Hypocrisy is rarely punished. This implies that in political and everyday life in Croatia it is a "way of life". In Croatia, it is therefore socially appropriate to achieve one's goals by means of hypocrisy. Differences in culture between Slovakia and Croatia may also create such statistically significant differences through the hypocrisy variable.

In our sample, there were a vast number of students with a positive (Slovakian sample N=41; Croatian Sample N=29) and neutral attitude (Slovakian sample N=114; Croatian sample N=47 (with all of them cheating)) towards cheating. The lowest level of cheating was among those students with a negative attitude towards cheating (Slovakian sample N=85 x 19.1% = 16 hypocritical students; Croatian sample N=80 x 44.3% = 35 hypocritical students). Although it was thought that having a negative attitude towards cheating was the best predictor of actual cheating behaviour, as proven by the Slovak students (of the 85 students with a negative attitude towards cheating, only 16 cheated), this was not the case in the Croatian sample (of the 80 students with a negative attitude towards cheating, 35 cheated). In other words, having a negative attitude towards cheating is not such a good predictor of actual cheating behaviour. This is because of the presence of hypocrisy, which is statistically significantly more prevalent in the Croatian sample.

The third hypothesis assumed that those students with a positive and neutral attitude towards cheating would provide a good predictor of actual cheating behaviour. This was confirmed because some form of cheating was undertaken by all the students in both samples, making this an excellent predictor of cheating behaviour.

The second part of the third hypothesis assumed that having a negative attitude towards cheating would be a less good (bad) predictor of non-cheating behaviour. Indeed, having a negative attitude towards cheating resulted in more cheating than was theoretically expected in an ideal situation, i.e. a perfect match between a negative attitude towards cheating and no cheating taking place. A negative attitude towards cheating was therefore a poorer predictor of non-cheating behaviour in both samples. With this result, the third hypothesis was confirmed in full.

An additional finding was that having a negative attitude towards cheating is a better predictor of non-cheating behaviour among Slovak students (of the 85 students with a negative attitude towards cheating, only 16 cheated) than among Croat students (of the 80 students with a negative attitude towards cheating, 35 cheated). This result shows that having a negative attitude towards cheating among Croat students is not such a good

predictor of non-cheating behaviour. The possible explanation given is the hypocrisy phenomenon.

On the basis of this research it is possible to predict what could be expected from future employees (after finishing their management study) on the grounds of the data on their attitudes towards cheating and their actual cheating behaviour. An important point in confirming this statement is that in previous research (Graham, et al., 1994) it was found that cheating in exams in university settings is a predictor of future organisational behaviour, i.e. cheating has the potential to damage future organisational change and development. Because cheating in academic environments is widespread, which in turn has strong implications for organisational behaviour in future organisational settings, the results of this study imply that cheating in organisations can be predicted very well, particularly if positive and neutral attitudes abound. However, for practical reasons it is important to systematically lower the tolerance towards cheating. The theory of planned behaviour (Ajzen, 1991, 2006) provides a good theoretical framework for behavioural change. To lower the levels of cheating in academic settings, the following three points of action are suggested:

- a) Lower the level of tolerance of undesirable behaviour (cheating, hypocrisy). (Skýpalová et al., 2021) This aims to foster the internalisation of student values, i.e. cheating and hypocrisy (say one thing, but do another) is not appropriate and is dishonourable (shameful). Likewise, peers, professors and other stakeholders (family, important social groups, society as a whole) should strongly condemn such behaviour and take affirmative action against cheating/hypocrisy. Punishment/negative rewarding according to scientific psychological principles is also a very good strategy to apply (Čudina-Obradović, 1991).
- b) Technical/physical control and prevention of undesirable behaviour. This involves reducing the possibilities to cheat/be hypocritical. After all, opportunity creates a cheater (Šorgo, et al., 2015). Strict control during exams and of all the situational conditions where cheating can occur makes the behaviour difficult or even impossible and therefore rare.
- c) Encourage a change in attitude towards cheating / hypocritical behaviour. To change attitudes and prevent corruption in education, several systemic reforms are suggested, including reform of: ca) the educational structures; cb) the management and adjudication process; cc) the mechanisms for prevention and when wrongdoing occurs; cd) the system of sanctions (Heyneman, 2004; 2014).

Unfortunately, Ajzen's approach of planned behaviour requires long-term planning and implementation to be effective. The question therefore arises: What to do with existing students of masters programmes in business when they graduate with a degree from a university (some earned without cheating, some earned through cheating to a lesser or greater extent)? What proposals can be put forward from the OB/HRM point of view? Within this context, and within organisations, a number of preventive and reactive measures can be implemented to improve the quality of human resources coming from universities.

(i) *Preventive measures:*

- a) Improvement in HRM practices with regards to the way in which those who cheat are recruited. This can be achieved through the mediation of certain personality traits or ethical concerns. For example, during the recruitment and selection process, if a candidate shows a lack of concern for ethics, this may indicate a manipulative personality (Machiavellianism). Machiavellianism, as a personality trait, may stimulate cheating and unethical behaviour. It is therefore important to choose people without this trait. Bloodgood, Turnley and Mudrack (2008), on a sample of 230 business students from USA, found that following a course on business ethics did not have

a significant influence on students' views regarding cheating, but did result in students showing less Machiavellianism because of their more negative views of certain forms of cheating.

- b) Education on ethics/organisational culture and the promotion of spirituality management in organisational settings, i.e. organisational socialisation. Introducing servant leadership with the human values of truth, doing right, love, peace and non-violence promotes an ethical organisational culture. In such a culture, cheating, hypocrisy and corruption can to some extent be prevented.
- c) Communication. This is an important weapon with which to confront cheating, hypocrisy and corruption. Open, unambiguous and effective communication reduces the psychological space for the repetition of such inappropriate behaviours.

(ii) Reactive measures

- a) Punishment. This is the most effective tool. Strong punishment for immoral behaviour discourages others from doing the same (Čudina-Obradović, 1991).
- b) An effective system for coping with undesired behaviour that is difficult to diagnose (e.g. recognised hypocritical, manipulative, subtle anti-moral/amoral behaviours). By drawing up effective evidence-based protocols, it is easier to react in time and therefore reduce the psychological space for destructive behaviours.

6 Conclusion

Unfortunately, the research confirmed what was already known, that cheating among students of masters programmes in business at universities is commonplace. Of the Slovak and Croat business students that participated in the study, 83.4% and 93% respectively, engaged in some form of cheating behaviour. The high incidence rate draws us to conclude that such behaviour is influenced by attitudes towards cheating and is indicative of a culture that is tolerant of such behaviour.

This study showed that having a positive or negative attitude towards cheating are excellent predictors of cheating behaviour. For students who have such attitudes, it is possible to make the prediction that they will cheat when the opportunity presents itself. Although having a negative attitude towards cheating should have enabled us to predict non-cheating behaviour, this proved not to be the case. In other words, having a negative attitude can also result in cheating behaviour (more so by Croats (44.3%) than Slovaks (19.1%)). The mediation variable here is most probably hypocrisy.

The good thing about cheating behaviour from the scientific point of view is that by gauging attitudes towards cheating it is possible to predict actual behaviour, making it possible to implement preventive and reactive measures to control the unwanted behaviour.

The obtained results have strong implications for the reputations of universities, on the obtained competencies (cheating implies students do not have the required competencies), on long-term organisational behaviour (risk of corruption due to confirmed academic cheating over time) and human resource management (people with a positive attitude towards cheating or who are highly tolerant of cheating behaviour e.g. Machiavellians - people who say one thing, but do another - or hypocrites. Both present sophisticated problems for HR departments, especially for those involved in recruitment).

A good model for behavioural change – preventing cheating and hypocrisy, and the internalisation of a negative attitude towards cheating - in universities could be Ajzen's theory of planned behaviour. This would involve:

- a) lowering the level of tolerance of undesirable behaviour;
- b) technically/physically controlling and preventing undesirable behaviour;

- c) encourage a change in attitude towards cheating/hypocritical behaviour.

In organisational settings, the implementation of preventive and reactive measures could maximise the benefits from university graduate students coming into organisational settings or the business sector. Preventive measures include improving HRM practices, education on ethics and organisational, as well as better communication. Reactive measures include the punishment of undesired behaviour and the setting up of a system for coping with undesired behaviours that are difficult to diagnose.

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