The recent growth of fraud in the business world has placed an increasing emphasis by universities and colleges, as well as accrediting agencies, on student ethics. As many institutions wrestle with either implementing a new ethics program for students or expanding the enforcement of their current program, a common question may arise. Why do students cheat (or choose not to cheat)? This study provides insight into whether students adopt a strictly economic model of cheating on in-class exams. By administering a survey instrument to students currently enrolled in various business classes, this study examines the perceived effects of costs and benefits of cheating on students’ attitudes toward cheating and the self-reported incidents of cheating.

Based on this survey, few students self-report cheating, but of those who do, a large number (39%) cheat multiple times, indicating a need for tracking such students on a system-wide basis to avoid (multiple) instructors’ leniency and thus no effective system-wide deterrence for this behavior. Results indicate that both benefits and costs are highly significant in determining students’ attitudes toward cheating.

Cost, benefits and course load explain about 21% of students’ personal cheating behavior, supporting the second hypothesis. Of the three variables, benefits have the biggest impact, suggesting students are motivated by the payoffs and not as easily deterred by the cost. This finding has implications in how cheating can be minimized, suggesting that current penalties are less effective than perhaps making students (at least repeat offenders) ineligible for better jobs, scholarships, admissions into graduate schools and other grade-based rewards. Students’ self-reports are triangulated with their observations of others’ cheating. For self-professed cheaters, benefits drive cheating behavior, but the impact of benefits becomes less important as students cheat more. However, this finding is limited by power. Identifying and tracking repeat cheaters is certainly a challenging task but would likely be helpful in reducing cheating. The authors agree with other research which suggests as educators, we need to help create a culture of integrity and responsibility, which means including our students in these important discussions.

This study, like any study relying on self-reporting, is inherently limited to the underlying truthfulness of the respondents. It is further limited in that we explicitly tested cheating on in-class exams only. All analyses performed on repeat or habitual cheaters suffer a lack of power.

Another weakness of this study is that is was performed at only one university that would likely be classified as an AACSB Tier 2 school. The results could be much more valid if the study was repeated at other schools that are at varying AACSB levels.

In the future, this data will be applied toward a meta-study on cheating models. Additionally, it would be interesting to further test habitual cheaters, for example studying their attitudes and behaviors before and after being caught while cheating on an exam, and what are the effects to other students’ attitudes and behavior when a student is caught (or not caught) cheating?