International Journal of Ethics & Society (IJES)
Journal homepage: **www.ijethics.com**
Vol. **1**, *No.* **1 (2019)**

(Original Article)

Students' Quality Failure and Pressure on Instructors for Participating in Immoral Academic Activities

***Hossein Rajabdorri [a], Manoochehr Khoramin [a], Hossein Rezaie [b]**

a) Dept. of Accounting, Faculty of Accounting & Management, Islamic Azad University of Bandar Abbas Branch, Bandar Abbas, Iran;
b) Dept. of Accounting, Faculty of Accounting & Management, Islamic Azad University of Fasa Branch, Fasa, Iran

Abstract

Background: Students' academic quality failure has facilitated education situation in some cases by instructors over the last few years in order to gain students' satisfaction and hence it becomes an immoral action. This paper was written with an aim to investigate the link between students' academic quality failure and pressure on instructors for participating in immoral activities in the field of accounting.
Method: This study is a descriptive-correlation study and its population consisted of all accounting instructors at Iran universities. The sample consisted of 111 individuals, which was obtained by a random sampling. To measure the research variables, a standard questionnaire was used. Moreover, the study period was 2017. For analysis of the findings in the form of two main hypotheses, a structural equation modelling with Smart PLS 3.2.7 edition was used, and confirmatory factor analysis was performed in LISREL 8.8 edition.
Results: The findings of the research indicate that there is a positive and significant relationship between students' academic quality failure and pressure on instructors for participating in immoral activities in accounting.
Conclusion: The findings of the research indicated that there is a positive and significant relationship between students' academic quality failure and pressure on instructors for participating in immoral activities in accounting. In addition to this, pressure on instructors for participating in immoral academic activities remained at a level higher than average, which calls for more thorough investigation.

Keywords: Accounting, Students, Accounting instructors, Education quality, Professional ethics

Introduction

The term education used to refer to guidance which was in essence referred to as person's ability to cope with life and its goal is not simply the understanding of concepts and development of

* **Corresponding Author:** Email: Hosrado@gmail.com
Received: 25 Jul 2018
Accepted: 18 Sep 2018

[Downloaded from mail.ijethics.com on 2026-11-20]

skills, but instead it follows a major goal, shaping personality. Moreover, accounting performance is known as the product of education in any academic education environment and the main route to the transfer of ideas and lofty intellectual and analytic values for students (1). This is because education can lead to students' ethical motivation with respect to the role of values in the development of critical and reflective thinking (2). As the main body of specialized human resource development in the path to sustainable development, university also assumes a sensitive role. The origin of new studies is the perception of the recent world knowledge and its application in various academic fields. Educational and research quality is seen as concerns that university systems usually strive to achieve it (3). Given the importance of accounting in leading organizations' financial situation, the education is of high importance in educating experienced persons. In this regard, the allocation of budget to academic accounting education besides increasing costs has exerted pressure on universities for increasing students in this filed (4). Considering studies conducted, these challenges may have serious consequences on the mental health of university staff and instructors, because they would confront these problems in order to handle the increasing workload emanating from these changes (5). There are also other challenges especially to accounting learning, which include highly populated classrooms resulting in lower-expected learning and old academic community and low intellectual quality of students (6). These issues coupled with factors like low salary level, increased use of contractual and part-time instructors and increased volume of educational materials due to time constraints have caused remarkable pressures on accounting community (7). These issues may prevent individuals from being engaged in academic activities in the field of accounting. As a result, one of the challenges facing many academic persons is pressure on retaining students. In this regard, managers around the world use students assessment processes as a tool for checking the effectiveness of teacher training and measuring academic performance (8). Generally, in this evaluation, students give little credit to instructors who are very strict about giving marks (9). Thus, as a benchmark for the evaluation of education effectiveness and performance measurement, student learning assessment survey can reduce quality of education (9). Moreover, it is possible this results in immoral behaviors by university people. Hence excessive emphasis on student learning assessment as well as any sort of misuse should be under constant scrutiny (10).

In these circumstances, survival and interaction of students are particularly challenged, because this is directly associated with the allocation and attraction of budget. In this regard, to ensure student interaction and retention, instructor performance assessment can be used to weigh up the problems (11). This issue coupled with increased pressure on gaining students' satisfaction may cause a decrease in academic standards, such that students' success is seen less frequently (6). To solve this, plan makers should facilitate education courses in terms of content and embrace students who used to be unsuccessful, so that these challenges and institutional pressures provide conditions for academic communities who are grappling with immoral behaviors like giving additional marks or reducing class activities in an effort to be kept in the job and position (6). Reduced instructor attention because of practices like giving additional score, reduced class assignments, reduced attention to standards, easier exams and readily available materials are considered larger ethical issues and new phenomena (12, 13). In this respect, if students lack a good level of knowledge, they are considered incompetent in their professional future.

In this context, instructors are pushed into practices like giving additional marks and facilitating score obtaining, because they lack any required incentive to continue working in the right direction. This pressure on instructors by student assessment and lower quality of students may end up with immoral practices like giving additional marks and it can be managed for gaining satisfaction rather than developing real assessments of results, which simply indicates the manifestation of optimal results rather than approved proce-

[Downloaded from mail.ijethics.com on 2026-11-20]

dures that they fail to perform (12). Consequently, the quality of students has dwindled and at the same time as lower outputs and failed ranks arose we have seen an increase in teachers' assessment marks and positive feedback of students for the assessments (8). On the other hand, this may lead managers to the fallacy that quality derived student satisfaction. However, if students' tendency for attending university grows, it will be probably due to the fact that it is not apparently so hard for them to obtain qualification. Although this might help to improve earnings and attract funds and guarantee university survival in the short run, it may escalate into more deplorable quality which can prevail among academic communities and seriously devalue university's professional credit (8). Given the quantitative development in universities in recent years and the lack of attention to quality and educational standards, the decline in academic quality has come up as a major problem which grows smoothly (14). To some extent, the occurrence of this problem can be attributed to qualificationism in recent decades, while some instructors attempted to comply with scientific integrity in these conditions. Nevertheless, research in this field strive to uphold academic integrity and argue that student learning assessment should be consistent with what he literally learns rather than how much they are satisfied with education staff and courses in accordance with their personal gains (15). In this vein, some researchers contend that students are not clients and should be treated like students, because they have no interest in buying education, qualification and marks like commodities (10, 15). Thus, universities are not shopping malls, nor are instructors' job for students' pleasure. They also believe that instructors' job should develop skilled and efficient adults, and graduates should be skilled in a specialty. Moreover, efficiency suggests having personal competency for reaching goals (15). Give these conditions, there are a variety of reasons why a student may choose to enroll in accounting, but if students lack essential skills or motivation for learning, university instructors have to work within constraint as what they can do in order to reduce unsuccessful ranks in a course without any decline. Therefore, the small number of unsuccessful or failed ranks may not be necessarily regarded as an indicator of course improvement or teaching quality or increased quality of students (8). In this respect, studies show that some experts criticize learning assessment plan and claim that a learning plan should encompass a wider range of results; findings about professional growth, interpersonal skills and communication skills to name but a few. They came up with a classification of required skills in accounting, which include 27 items in 7 main classes (16). Other researchers investigated accounting and non-accounting courses, with consideration of the distribution of the grade point of total university courses, total business courses and four accounting courses at master level at a private university in the Midwest in the US during a 15-year period. They found that university grade point average and GPA of Business College can live up to increasing grade point standards. However, grade point increase in accounting was not quite enough except one of four courses at postgraduate level in accounting (auditing), which met these criteria (17). Other researchers claimed that accounting learning system should be revisited in order to boost skills of critical thinking over global economic problems in the 21st century (18). Another researcher analyzed the views of university people in three disciplines and pointed out that business filed was the worst in the scientific perception of student quality. 45% of respondents also believed that students' talent declined compared to 5 years ago (19). In another study, the quality of accounting students was studies, which different results were reported in different points (20). Recently, according to a study in Australia, other researchers found that students had a drop in quality over the past five years, and this drop pushed instructors into engaging in immoral activities (8). Among Iranians, some researchers investigated the structure of courses at graduate level in accounting, finding that morality in accounting is the most important priority regarding a change in the course structure of accounting at graduate level (21). Another researcher found that there is a

[Downloaded from mail.ijethics.com on 2026-11-20]

positive and significant relationship between learning justice (distributive, interactive, procedural, and informative) and educational dynamics (educational technology and learning methods and improvement of perceived learning morality. Educational patience mediates the link between educational justice and educational dynamics by improving perceived educational morality (22). Other researchers also found that there is a positive and significant relation between morality space and educational ethics. The relation of this variable to professional development is positive and significant, but the relation between professional development and educational ethics is not significant. Additionally, the link between morality space and educational ethics with the mediating role of professional development is not significant (23). Although various studies, Iranian or non-Iranian, have been conducted on education and accounting learning, no study has ever been done on students' quality failure and pressure on instructors for participating in immoral activities in the field of accounting. Thus, it seemed necessary to have this issue investigated.

Given this, the main goal of this study is to answer this important question below;

1. At what level does the quality of students' educational performance sit?
2. To what extent do accounting instructors participate in immoral academic activities?
3. Is there a significant relationship between the quality of student education and pressure on accounting instructors for participating in immoral academic activities?

Therefore, given the importance of the mentioned issue and researchers' failure to address this issue, it is imperative that this research be empirically carried out and its findings function as practical guidelines.

Material and Methods

The present research is an applied research by purpose and descriptive-correlational by data analysis. Similarly, the methods of initial data gathering are a mix of library and field methods. The research population consisted of all university instructors in accounting at national level. Considering the fact that access to the whole population was difficult and partially impossible due to its distribution, equation (2) was used to calculate the sample in the unspecified population. Standard deviation for the five-point Likert scale of equation 1 is equal to 0.667 (24). With equation 2, the sample was estimated to be about 170 individuals.

$$(1)\quad \delta = \frac{\max(x_i) - \min(x_i)}{6} = \frac{5-1}{6} = 0/667$$

$$(2)\quad n = \frac{z^2_{\alpha/2}\delta^2}{\varepsilon^2} = \frac{(1/96)^2(0/667)^2}{(0/1)^2} = 170$$

The sample consisted of 111 Iranian accounting instructors, and data gathering was performed both in online and attendance forms. In attendance form, the questionnaire was completed by visiting available accounting instructors, while in online form the invitation letter was completed in Google forms following its design, and it was sent to the individuals mentioned, and they were asked to submit it to other professors, students and professional accounting activists for more thorough answers. The findings showed that respondents to the questionnaires were 82 males and 29 females. Similarly, the average age of the respondents is 38.68 with a standard deviation of 11.45, and the average job tenure of the respondents was 12.79 with a standard deviation of 10.19. This suggests that the population of the study had good conditions and were eligible for this study. Therefore, the findings had essential qualitative feature including internal validity, as far as demographic population characteristics were concerned. To measure the research variables, a standard questionnaire was used (8 , 19). In these questionnaires, a five-point Likert scale was also used. Having been confirmed by university instructors and different experts, questionnaires were used; the face and content validity of the questionnaires were confirmed. Checking the reliability of the questionnaires showed that the value of Cronbach's alpha for students' quality failure questionnaire was equal to 0.764 and it was obtained 0.816 for pressure on instructors'

[Downloaded from mail.ijethics.com on 2026-11-20]

questionnaire. Thus, given that the value was higher than the desired level, the reliability of the questionnaire was confirmed.

Results

In order to test the first and second questions, confirmatory factor analysis was used in LISREL software. Similarly, in the third question, structural equation technique was used in Smart PLS software.

In this regard, a confirmatory factor analysis was used to assess the level of student academic failure over the past few years and pressure on teachers for participating in immoral academic activities from respondents' point of view. The purpose of the confirmatory factor analysis is to test hypotheses about the number of underlying factors in a set of variables, relations between factors and indicators and perform goodness of model fit. The power of the relationship between the agent (hidden variable) and observable variable is shown by factor loading, which is a value between zero and one; if less than 0.2, it is a weak relationship and neglected. A load factor between 0.3 and 0.6 is acceptable, and if it is greater than 0.6, it is highly desirable. The minimum acceptable factor loading in some references is 0.2, but the main criterion for judgment is t statistic. If test statistic is greater than the critical value t0.05, i.e., 1.96, then the observed factor loading is significant.

The findings of Fig. 1 about the level of student academic failure over the past few years show that the factor loading is greater than 0.3, which is an acceptable value. Following this, significance test was performed. In order to check the significance of variable relations, t-value statistic is used, because significance is examined at 0.05 error level. If t-value statistic is greater than 1.96, the relationship is significant. According to the findings of Fig. 2, t-value of measures of each scale is greater than 1.96 at 0.05 confidence level, which is believed to be a significant correlation.

Next phase is to check goodness of model fit. One of the general indicators for determining free parameters of fit index measurement is normalized chi square, which is calculated by simply dividing chi square by the degree of freedom of model.

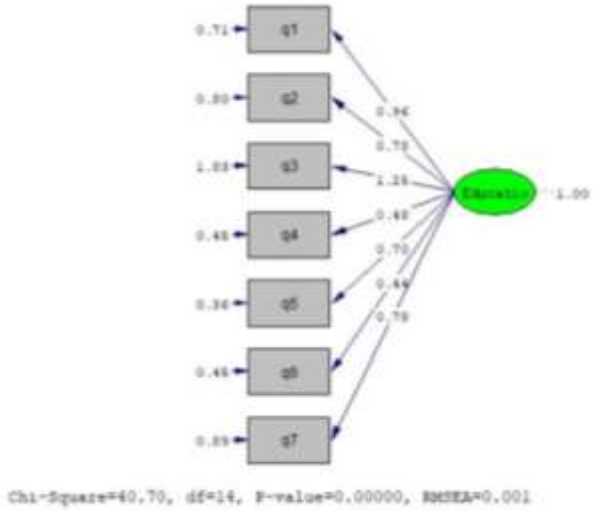


Fig. 1. Standard factor loading of student academic failure test over the past few years from respondent's perspective

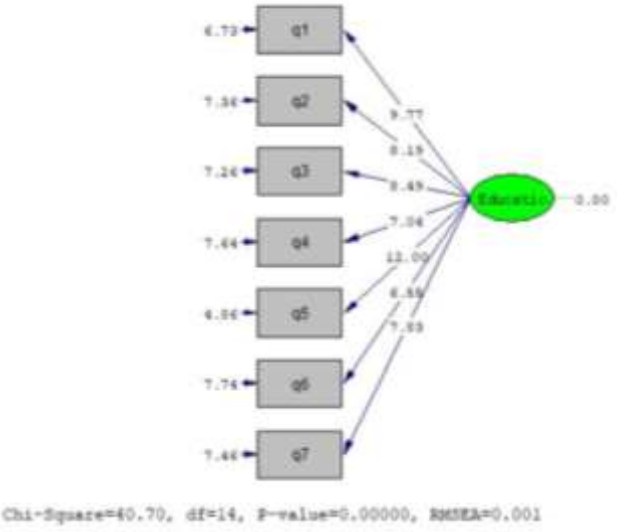


Fig. 2. T-value statistic of student academic failure test over the past few years from respondent's perspective

If this value is between 1 and 5, this index is optimal. In this section of the research, normalized chi square was equal to 2.90, so the result is optimal. Moreover, RMSEA index is used in most confirmatory factor analyses and structural equation models as an indicator for main fit.

[Downloaded from mail.ijethics.com on 2026-11-20]

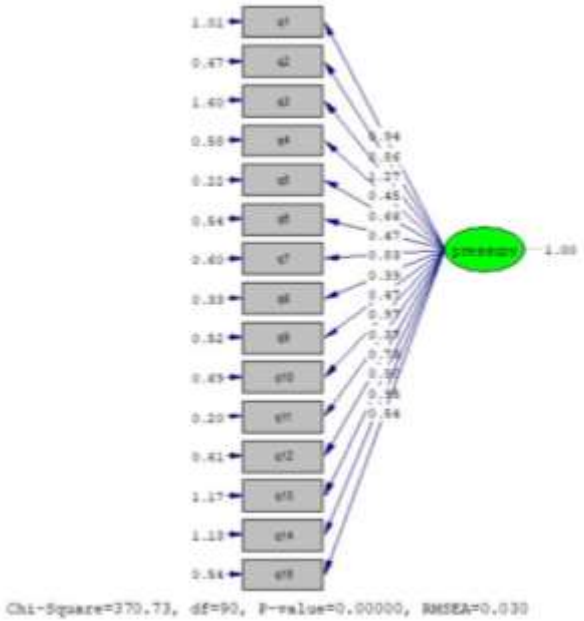


Fig. 3. Standard factor loading of the level pressure on instructors in participating in immoral academic activities from respondent perspective

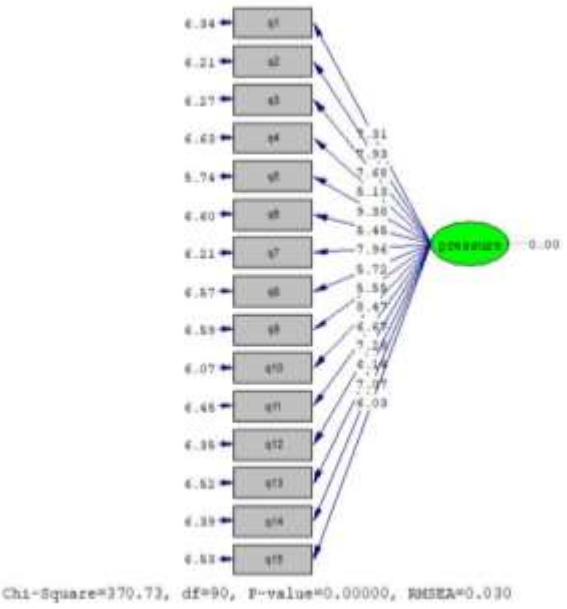


Fig. 4. T-value statistic of the level of pressure on instructors in participating in immoral academic activities from respondent perspective

If this indicator is smaller than 0.05, the result is optimal. In the present model, this index was equal to 0.001, which suggests the model has goodness of fit. The findings showed that the level of student academic failure is higher than average level over the past few years according to respondents.

In checking out the second question of the research, confirmatory factor analysis was used, which was shown in figures 3 and 4.

In this part of the research, normalized chi square is equal to 4.11 and therefore the result is desirable. Also, in the present model, RMSEA index is 0.030, which indicates that model fit is desirable. These findings showed that the level of pressure on instructors for participating in immoral academic activities is higher than average according to respondents.

Subsequently, the third question was analyzed using partial least squares technique. In the least squares method, a few points are very important:

1. The power of the relationship between the determinant (hidden variable) and observable variable is shown by factor loading.

This loading is between zero and one. If it is less than 0.3, the relationship is considered weak and discarded. Similarly, an acceptable factor loading is between 0.3 and 0.6, and if it is greater than 0.6, it is very desirable.

2- When variable correlation is identified, a significance test should be performed. In order to examine the significance of the observed correlations, autocorrelation (bootstrapping) or Jackknife crossover methods are used. In this study, an autoregressive method was used, which provides t statistic. It should be noted that if t-value bootstrap statistic is greater than 1.96 at 0.05 error level, then the observed correlations are significant.

Moreover, convergent validity was calculated. Whenever one or more attributes are measured in two or more ways, the correlation between these measurements provides two important indicators of validity. If the correlation between the scores of the tests that have the same characteristics is high, the questionnaire has convergent validity. The correlation is necessary to ensure that test measures what has to be measured. For conver-

[Downloaded from mail.ijethics.com on 2026-11-20]

gent validity, Average Variance Extracted (AVE) should be higher than 0.5 and composite reliability (CR) should be higher than 0.7. Table 1 below shows the findings of this section.

Table 1. Convergent validity and reliability of research variables

variables	Cronbach's alpha	AVE	CR
Student quality failure	0.769	.0581	.0803
Pressure on instructors	0.844	0.670	0.794

Since Cronbach's alpha of all variables is larger than 0.7, all variables are confirmed in terms of reliability. The mean value of average variance extracted (AVE) is also greater than 0.5, so convergent validity is confirmed. The value of Composite Reliability (CR) is also optimal.

The relationship of the variables of interest in the third question of the research was tested based on an causal structure with partial least squares (PLS) technique. The general model of the research is depicted in Figure 1. The measurement model (the relationship between each observable variable and hidden variable) and path pattern (relation of hidden variables to each other) were also calculated. To measure the significance of the relationships, t statistic was calculated using bootstrap method, as shown in Fig. 5. In this model, which is the output of the Smart PLS software, a summary of the findings of the standard factor loading of research variable relationships was presented. The research hypotheses test was also separately presented in accordance with the relationships of each variable. In what follows, Figures 5 and 6 show the relevant findings. It should be noted that each var (shown in the figures below) represents one question of each variable. Figure 5 shows R^2 of the research is 0.449. R^2 is a criterion which is used for connecting measurement section to structural section of structural equation modelling and represents an effect that an exogenous variable has on endogenous variable. The important point to make is that R^2 is just calculated for endogenous (dependent) constructs, as it is zero for exogenous constructs. The more R^2 of endogenous constructs of a model, the better the goodness of model fit will be.

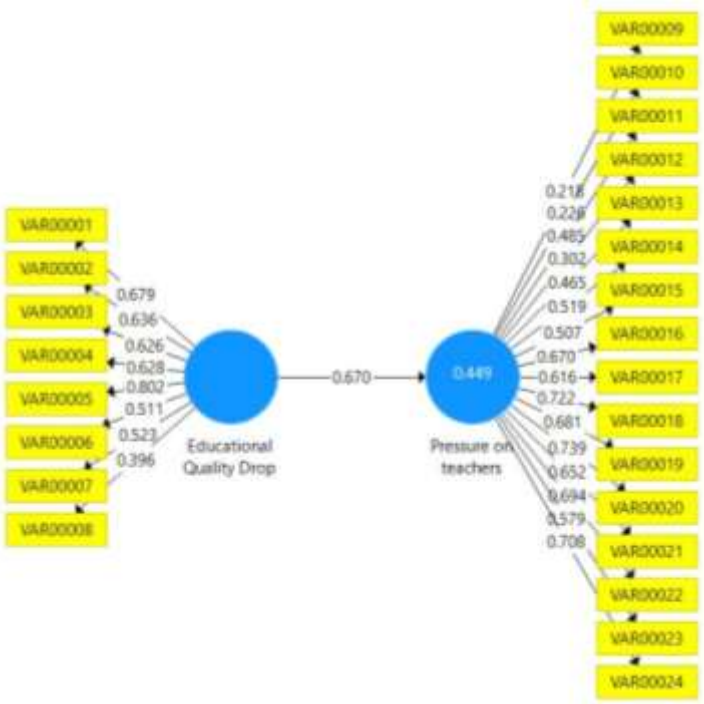


Fig. 5. Partial least square method for general research model

[Downloaded from mail.ijethics.com on 2026-11-20]

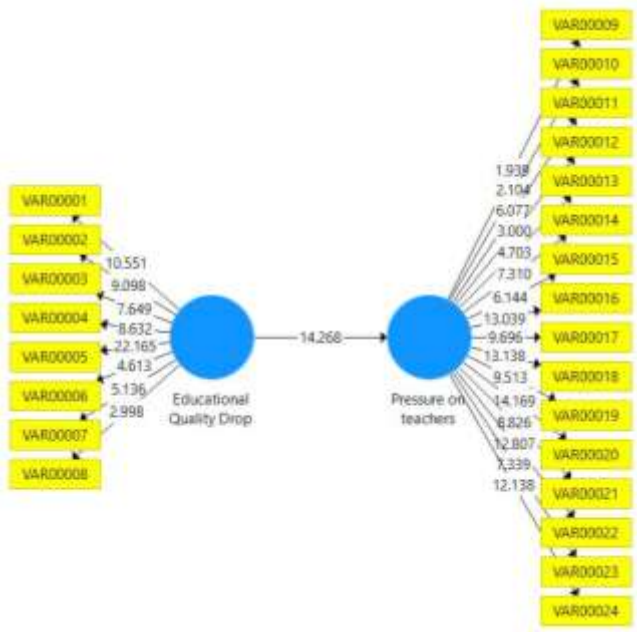


Fig. 6. T-value statistic for general research model with bootstrap method

Discussion

The findings of this study showed that the level of student academic failure and pressure on instructors in participating in immoral academic activities are above average in the field of accounting, in the sense that students had a poor academic performance according to respondents compared to previous years and pressure on instructors for participating in immoral academic activities were more than average. Similarly, there is a positive and significant relationship between student academic failure and pressure on instructors for participating in immoral academic activities in accounting; that is, as students' academic failure grows, so does pressure on instructors for participating in immoral academic activities. Apart from a warning to professional and academic communities, it is necessary to scrutinize this issue and reasons. In this regard, one of determinants is student survey forms, which is a good criterion for measuring instructor's abilities without regard to moral pressures and real academic quality of students. As a result, it is deemed to be appropriate to make it clear the real and proper situation of student academic quality for university officials and plan makers in the first place by changing assessment methods, so that necessary plan making can be used subsequently, because without knowing this disease a professional and academic society would never seek any treatment for it and this problem would remain in gross ignorance. In addition to this, student quality drop over the past few years can be stemmed from qualifications fever and the great distance between occupation and university, which is also a serious warning. In this respect, the use of applications, field studies and failure analysis can be helpful.

The findings of the study indicates the importance of attention to real quality of student education and instructors, shear emphasis on survey forms are not sufficient. The research findings about the effect of student quality decline on pressure on instructors for participating in immoral activities are consistent with study [8]. For student quality decline over the past few years, the study is consistent with studies (19 , 20).

Given the importance of the subject to directors, accountants and professional accounting bodies, it is suggested that distance between job and uni-

[Downloaded from mail.ijethics.com on 2026-11-20]

versity should be taken into consideration, and this gap should be filled by necessary plan making. Moreover, universities need to pay more attention to the issue of quality without any harm to job in long run, rather than simply looking at student surveys on professors. Moreover, researchers are advised to study the relationship between professional ethics adherence among professors and grade points by student survey forms and find out to what extent these two issues are interrelated.

Conducting this study had some limitations; use of questionnaire tool which has intrinsic constraints like lack of consistency of answers, lack of researcher's control over responses and conservative attitude of some respondents for responding to questionnaire items.

Conclusion

As with any specialized debate, professional ethics calls for education. This nature is doubly important when it is coupled with the sensitivity of accounting field. Hence in order to thwart financial corruption, embezzlement, economic strengthening and economic system rehabilitating, we are required to pass through professional ethics in regard to accounting and financial issues. Thus, it is necessary to pay attention to educational content of these important disciplines and develop them ethically. As a result, with the importance of higher education and particularly accounting which can contribute to the destiny of our economy, it is necessary to take account of this subject by strengthening educational strengths, so that we can educate experienced and sharp-sighted experts among today's students.

Ethical consideration

In this research, by introducing references used, the ethical principle of scientific confidentiality was embodied in respect for the intellectual rights of authors of works and other principles of scientific ethics such as secrecy and confidentiality of participants' profile were also observed.

Reference

1. Hassan MK (1996). *Towards Actualizing Islamic Ethical and Educational Principles in Malaysian Society.* Muslim Youth Movement of Malaysia: Selangor.
2. YunandaRA A, Majid NB (2011). The Contribution of Islamic towards ethical accounting practices. *Issues in Social and Environmental Accounting,* 1 (5): 124- 137.
3. Bonakdari N, Golnar M, Mahroozadeh T, Hashemi A (2016). Features of a Professor in Iran's Higher Education: A Qualitative Study. *A New Approach to Educational Management,* 7 (1): 117-138. (In Persian)
4. Evans E , Burritt R, Guthrie J. (2010). *Accounting education at a crossroad in 2010*. In: E Evans, R Burritt, J Guthrie (ed). Academic leadership series. Institute of Chartered Accountants, USA.
5. Winefield AH, Gillespie N, Stough C, Dua J, Hapuarachchi J, Boyd C (2003). Occupational stress in Australian university staff: Results from a national survey. *International Journal of Stress Management*, 10 (1): 51-63.
6. Anderson D, Johnson R, Saha L. (2002). *Changes in academic work: implications for universities of the changing age distribution and work roles of academic staff.* Department of Education, Science and Training, Canberra.
7. Guthrie J, Evans E, Burritt R. (2014). Australian accounting academics: challenges and possibilities. *Meditari Accountancy Research*, 22 (20): 20-37.
8. Steenkamp N, Roberts R. (2016). Unethical practices in response to poor student quality: An Australian perspective. *The Accounting Educators Journal*, 89-119.
9. Crumbley DL, Flinn RE, Reichelt KJ. (2010). What is ethical about grade inflation and coursework deflation? *Journal of Academic Ethics*, 8: 187-197.
10. Zimmerman A. (2003). Combating reduced rigor and grade inflation. *IAGE*, 10 (3): 10- 25.
11. Crumbley F, Reichelt T (2012). Unethical and deadly symbiosis in higher education. *Accounting Education*, 21 (3): 307-318.
12. Addy N, Herring C (1996). Grade inflation effects of administrative policies. *Issues in Accounting Education*, 11 (1): 1- 3.
13. Barrett C. (2011). *Dumbing down of university grades revealed.* The Sunday Telegraph:, USA.

[Downloaded from mail.ijethics.com on 2026-11-20]

14. Dastranj M, Boloki S, Moazen M (2013). Investigating the Factors Affecting the Student's Losses in the Education of Message Noor Bastak in 2010. *Social Sciences*, 7 (20): 241- 258.
15. Franz R. S. (1998). Whatever you do, don't treat your students like customers! *Journal of Management Education*, 22 (63): 63-69.
16. Deppe L, Sonderegger E, Stice J, Clark D, Streuling G (1991). Emerging competencies for the practice of accountancy. *Journal of Accounting Education*, 9: 257-290.
17. Cluskey J, Griffin N (1997). Accounting grade inflation. *Journal of Education for Business*, 72 (5): 273- 274.
18. Bonk CJ, Smith S. (1998). Alternative instructional strategies for creative and critical thinking in the accounting curriculum. *Journal of Accounting Education*, 16 (2): 261-293.
19. McInnis C (1999). *The work roles of academics in Australian universities*. Department of Education, Training and Youth Affairs, Australia.
20. Madsen PE (2015). Has the quality of accounting education declined? *Accounting Review*, 90 (3): 1115-1147.
21. Saghafi A, Rahmani H, Rafiee A. (2010). Accounting ethics training in undergraduate degree. *Iranian Journal of Ethics in Science and Technology*, 5 (1,2): 7- 18. (In Persian).
22. Shafipoor- Motlagh F (2016). Relationship between educational justice and educational dynamic with improvement of perceived educational ethic. *Iranian Journal of Ethics in Science and Technology,* 11 (2):69-76. (In Persian).
23. Ardalan M, Beheshtirad R (2017). The relationship between ethical climates of organization with teaching ethic; the role of mediator of professional development. *Iranian Journal of Ethics in Science and Technology,* 11 (4):37-48. (In Persian).
24. Momeni M, Faalghayomi A. (2010). *Statistical analysis using SPSS*. New Book Publishing, Tehran. (In Persian).

[Downloaded from mail.ijethics.com on 2026-11-20]