

THE INFLUENCE OF NARCISSISM IN THE PROFESSIONAL ENVIRONMENT: ASPECTS RELATED TO DISHONESTY

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Abstract: The objective of this study was to identify whether non-pathological narcissistic personality traits of undergraduate accounting students are related to their perception of dishonesty considering their future professional context, based on a survey of 108 accounting majors. The sample included students who joined the University of São Paulo between 2014 and 2016. The questionnaire used in this study was composed of three parts: i) participant profile; ii) Narcissistic Personality Inventory (NPI); and iii) the instrument for evaluating the respondents' perception regarding attitudes that are considered as dishonest. The students analyzed tend to agree with some statements that relate to characteristics of narcissistic individuals, such as: a belief that they will be successful individuals, that they are seen as good leaders, and that they like to look at themselves in the mirror. Regarding dishonesty in the professional context, the attitudes the students considered most dishonest were: selling confidential information about a client, filling out a false expense report and turning it in, and pressuring a colleague to do your work and then taking credit for the work as your own. In relation to the model estimation aimed at testing the association between narcissistic personality traits and dishonesty in the professional context, we initially expected that the higher an individual's score on the NPI, the lower the score would be on our instrument to measure perceptions of dishonest professional behavior. In the sample studied, however, the variable referring to narcissism was not statistically significant in this respect. We did find that the students who were more tolerant of academic dishonesty also tended to be more tolerant of professional dishonesty. That finding allows inferring that unethical behavior in the past is a strong indicator of future misbehavior, specifically that a positive correlation exists between dishonest behavior during school years and the propensity to engage in or tolerate fraud in the future professional setting.

Keywords: Narcissism; Dishonesty; Accounting.

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1. INTRODUCTION

Society in recent decades has reached new heights with respect to narcissism as a central cultural theme (Mazlish, 1982; Rojas, 2007; Trechera, Torre & Morales, 2008), characterized by exaltation of individual achievement. It is as if the “I think therefore I am” of Descartes has been replaced by “I enjoy therefore I am”, indicating a culture that increasingly prizes pleasure, composed of individuals who are skeptical about everything and seem to look to the body and the pleasure that can be extracted from it for what remains of their sentiment of historical and personal identity (Costa, 1986).

The term narcissism comes from the myth of Narcissus. The best known source of this myth is that of Ovid, found in his *Metamorphoses* (Guimarães, 2012), in which Narcissus is described as a youth of incomparable beauty, who after rejecting the love of the nymph Echo, was condemned by Nemesis, the goddess of revenge, to fall in love with his own reflection. When realizing his love could not be reciprocated, he lost his will to live and committed suicide.

There have been many interpretations of the myth of Narcissus. From the ancients, passing to neoplatonic thinkers, Christian theologians and literary critics, until the thinking of Freud, Jung and their successors, the story of the most beautiful of mortals has been subjected to analyses and varied types of hermeneutics, but without a definitive interpretation, something that may never happen (Brandão, 1989). From a clinical standpoint, Guimarães (2012) points out that the term narcissism dates to the end of the nineteenth century and that a near consensus exists about who coined the word. The majority of authors who have sought the origin of narcissism, including Freud himself, attribute it to two clinicians – Havelock Ellis and Paul Näcke. It was Ellis, according to these authors, who in 1898, in his book *Auto-eroticism: A study of the spontaneous manifestation of the sexual impulse*, first used the expression Narcissus-like, which wound up giving rise to the word narcissism (Guimarães, 2012).

The concept of narcissism has been extended beyond the restricted domain of mental disease to encompass other tendencies, and can be divided between clinical and subclinical versions. While clinical narcissism is defined as a personality disorder, subclinical (non-pathological) narcissism can be understood as a personality characteristic or trait, with many authors considering it normal (Wallace & Baumeister, 2002; Brunell, Staats, Barden & Hupp, 2011). Here when referring to narcissism, we mean non-pathological narcissism or narcissistic traits, unless indicated otherwise.

Amernic and Craig (2010) mention that all human beings show signs of narcissistic behavior, and indeed a good dose of narcissism is essential for human functioning. Narcissism can thus be adaptive in some respects, or at least a tradeoff exists, with positive and negative consequences for the individual (Morf & Rhodewalt, 2001; Miller & Campbell, 2008). Green (1988) brought the connotation of life narcissism (as opposed to death narcissism) when referring to its positive function, that which integrates representations of the ego, giving a feeling of self-esteem and self-worth. Other expressions have also been used, such as constructive narcissism (Kets de Vries, 1994, 2004), productive narcissism (Maccoby, 2003), reparative narcissism (Glad, 2002) or healthy narcissism (Brown, 1997). Thus, moderate levels of narcissism characterizing constructive narcissism are associated with positive personal characteristics, such as confidence and determination (Maccoby 2003). Kets de Vries and Miller (1985) add that although so-called “constructive” narcissists can also be ambitious, manipulative, and hypersensitive to criticism (Kets de Vries & Miller, 1985), they have sufficient self-confidence, the ability to adapt, and temperament

to make real achievements. They get on well with others due to their perceptions concerning relationships (Kets de Vries & Miller, 1985) and present a secure feeling of self-esteem, which helps them to deal with daily frustrations, as well as an ability for introspection and empathy (Kets de Vries, 2004; Lubit, 2002). The danger of excess, especially in the case of leaders, is what gives narcissism its depreciative connotations (Kets de Vries, 1994). However, unlike clinical narcissism (by definition negative), there is no cutoff point to separate narcissistic traits between what is considered normal and levels considered excessive (Miller & Campbell 2010). What can be done, according to Johnson, Kuhn Jr., Apostolou and Hassell (2013), is to group certain characteristics that are most often present in people with high narcissism.

Although an exact definition of non-pathological narcissism is hard to formulate, important characteristics exist to delineate the term (Hudson, 2012). In the first place, individuals with excessive narcissistic traits tend to show a strong sense of self-importance (Brown, Budzek & Tamborski, 2009) and entitlement, characterized as a general feeling that they deserve more rewards and recognition compared to others (Campbell et al., 2004), evaluate themselves more positively than their peers (Robins & Beer, 2001), and think they are better than others and strongly depend on positive feedback from others (Rhodewalt & Morf, 1998). If this positive feedback is not forthcoming, such as in a case of failure, the narcissist responds with extreme manifestations of negative emotions (Bushman & Baumeister, 1998; Rhodewalt & Morf, 1998).

According to Menon and Sharland (2011), although previous studies had indicated that narcissistic individuals generally have a negative view of themselves, feeling a need for constant self-improvement, there are indications that narcissists tend to have positive opinions about their status, dominance and intelligence. Additionally, some studies have suggested that the desire for power of narcissists can lead them to seek leadership positions and possibly emerge as good leaders (Association for Psychological Science, 2008).

These traits result in negative consequences for excessively narcissistic individuals, be it in professional, personal or academic life. When considering particularly the difficulty narcissists have in dealing with setbacks and the resulting aggressive reactions when receiving criticism, as well as the incessant search for exceptional performance, these characteristics can be seen as stimulating violation of ethical standards. This is certainly true in the accounting field, where despite the welter of rules and standards, there is a good deal of leeway in interpreting these norms, giving rise to "creative accounting".

The various corporate scandals involving accounting fraud at the start of last decade and the global financial crisis triggered by the subprime meltdown in the United States have led a large portion of society to wonder what can be done to improve the ethical behavior of executives and to support stricter laws on corporate behavior. This public reaction culminated in new mechanisms for public control of the actions of firms, such as the enactment of the Sarbanes-Oxley Act in the United States in 2002 and the promulgation of tougher regulations applicable to the financial system on a global scale (Sanchez & Innarelli, 2012).

In this scenario, Sanchez and Innarelli (2012) observed a connection between academically dishonest behavior and corporate misdeeds, since previous research showed that past misbehavior is a strong predictor of future wrongdoing (Davis & Ludvigson, 1995; Martin, Rao & Sloan, 2009). Consequently, there is the possibility that dishonest behaviors in the academic environment favor similar behaviors in the students' professional context, although it cannot necessarily be stated that the behavior from when they are students will be replicated when they are professionals. This is a particular problem among accounting

students, since in their future activities in auditing, investigation and/or consulting, they will deal directly with the recording and disclosure of financial information by companies and the possibility of fraud.

Smith, Davy, Rosenberg and Haight (2002) stated that although accounting students cannot be considered different than other individuals in their inclinations to engage in academic cheating, this type of misbehavior carries particular weight and potential consequences for future accountants because of the ever-present temptations they will face to bend the rules versus their role as gatekeepers of proper reporting. According to the authors, the public depends on accountants to look after their investments, fill out their tax returns and generally protect them from potentially devastating financial and legal errors. As a result, it is reasonable to demand a higher level of honesty and integrity from accounting students than the average of all students.

If future accountants do not comply with the standards of ethical conduct established by professional organizations, these associations can be subject to outside intervention from regulatory authorities (Smith, Davy, Rosenberg & Haight, 2002), such as investigations by the Securities and Exchange Commission (SEC) in the United States or its Brazilian counterpart the Comissão de Valores Mobiliários (CVM). The problem will be aggravated if accounting students are not instilled with high ethical standards during their university years (Smith, Davy, Rosenberg & Haight, 2002).

It should also be considered that the curricula of accounting programs are placing increasing emphasis on teaching future accountants to think more like managers than just technicians, with a broad vision that allows them to understand the interdependent social, political, economic and cultural milieus in which they will make decisions (Abreu, 2012). Therefore, it will become more common for people trained as accountants to rise to top management positions, other than controller or chief financial officer (positions which require training in accounting). This makes understanding the theme of narcissism in the academic environment more relevant.

Therefore, the need is stronger nowadays to study the existence and effects of narcissistic personality traits in university students. As pointed out by Hudson (2012), university-age individuals are future leaders and narcissism can be detrimental not only to students by reducing their success in their academic efforts, but to society as a whole.

Narcissistic individuals' in interest seeking performance that makes them stand out from the rest, as well as the fact that they present a lower tendency to experience feelings of guilt (Campbell, Foster & Brunell, 2004), can make them more susceptible to engaging in behaviors that are considered dishonest, such as bad conduct in the professional environment. In light of this context, studies in work environments indicate a generalized tendency among narcissistic individuals to ignore moral standards in order to achieve their professional objectives (Brunell et al., 2011), resulting in a need to investigate this phenomenon since the university environment.

In light of the observations made above, our aim in this study was to find evidence to allow answering the following research question: What is the relationship between non-pathological narcissistic personality traits and aspects related to the perception of dishonesty among undergraduate accounting students?

The question of ethics among accounting students and the possibility that dishonest behavior during school years will extend to professional life is particularly relevant due to the recurring scandals involving corporate accounting fraud. In a survey of economic crimes carried out by PriceWaterhouseCoopers in 2014, 27% of Brazilian companies reported having suffered some type of economic crime that year, and accounting fraud occupied fifth position (22% of the firms surveyed reported having suffered this type of crime during the period studied, behind only misappropriation of assets, procurement fraud, bribery and other forms of corruption and cybercrimes (69%, 29%, 27% and 24%, respectively). In other words,

22% of Brazilian companies suffered accounting crimes in 2014. This reveals the need for studies into the aspects influencing the propensity to commit fraud. In this study we observed that students with more tolerant attitudes to dishonesty in the academic environment also tended to be more relaxed about hypothetical dishonesty in the professional context. That finding supports those of other authors who have observed a positive correlation between cheating during school years and subsequent unethical behavior in the workplace.

In light of these considerations, although only some accounting students will rise to become top executives, virtually all of them will be faced at some time in their careers with questions involving the propriety of accounting practices, and their perceptions of dishonesty will affect their decisions. Thus, the problems arising from excessive non-pathological narcissism can and should be investigated starting in the academic setting, as we do here in focusing on the presence of narcissistic personality traits among accounting majors.

2. THEORETICAL FRAMEWORK

2.1 Accounting Language and Narcissism

Despite their heightened intimate suffering, even prompting some to seek counseling, narcissists have a series of traits that can improve their chances of success in bureaucratic organizations, in which manipulation of interpersonal relationships is prized, formation of deep interpersonal ties is discouraged, and approval can be obtained to validate self-esteem. Thus, narcissists often achieve considerable professional success (Lasch, 1983). For example, many chief executive officers (CEOs) have destructive narcissistic traits, causing them to make questionable accounting choices and promote earnings management to attain performance targets, defend their egos and preserve their self-esteem (Brown, 1997).

Narcissistic individuals, from a cultural perspective, present among other characteristics belief that ethical purity dogmas are of little use, ferocious competitiveness in their constant desire for approval and recognition, and greed, in the sense that their desires have no limits (Lasch, 1983). These traits can have a substantial impact in the work environment, stimulating dishonest practices.

This aspect was addressed by Duchon and Drake (2009), who affirmed that extreme narcissism is associated with unethical conduct, and that highly narcissistic companies (presumably headed by overly narcissistic CEOs) are more likely to engage in unethical behavior to achieve success, both in terms of profits and reputation. That behavior arises because extremely narcissistic companies (and presumably their managers) tend to have a sense of entitlement and self-aggrandizement, accompanied by denial and rationalization to justify their acts.

Since CEOs have ample opportunities to influence the choice of accounting policies, and to mandate “creative accounting” to inflate the financial results in order to satisfy their ego, self-esteem and variable pay, the language and metrics of accounting (net income, earnings per share, return on investment, etc.) can be considered as facilitators of behaviors characterized as narcissistic (Amernic & Craig, 2010). These behaviors, although initially individual, can spread throughout the organization (Schwartz, 1991). This is corroborated by the study of Chatterjee and Hambrick (2007), who found empirical evidence that narcissistic CEOs tend to generate more extreme performance – more large victories and large losses – than their less narcissistic counterparts, indicating an association between narcissistic managers and large fluctuations in annual returns reported by companies.

The problem with this analysis is that plausible reasons exist to presume that the majority of CEOs have narcissistic tendencies. As framed by Kets de Vries (2004, p. 15):

A solid dose of narcissism is a prerequisite for anyone who hopes to rise to the top of an organization. Narcissism offers leaders a foundation for conviction about the righteousness of their cause. The narcissistic leader's conviction that his or her group, organization, or country has a special mission inspires loyalty and group identification; the strength (and even inflexibility) of a narcissistic leader's worldview gives followers something to identify with and hold on to. Narcissism is a toxic drug, however. Although it is a key ingredient for success, it does not take much before a leader suffers from an overdose.

This perception is in line with the findings of Lubit (2002), who based on the studies of Kernberg (1998) and Kets de Vries (1993) stressed that a significant number of top executives have some degree of destructive narcissism in their personalities. The reason is that certain common personality traits, not exclusively found in excessively narcissistic people, help them rise within management structures. These traits include high levels of self-confidence, enthusiasm and will to obtain prestige and power. Excessively narcissistic managers are also often good at playing the organizational political game. They can be extremely charming, manipulate people and forge superficial relations. At the same time, their resoluteness and ability to make tough decisions and generate enthusiasm among others helps them rise in the ranks and become effective in some leadership aspects.

To summarize the negative side, the feeling of grandiosity, belittling of subordinates, sense of entitlement and lack of ethics of extremely narcissistic CEOs can undermine the long-term performance of their firms (Johnson, Kuhn Jr., Apostolou & Hassell, 2013). Additionally, high levels of narcissism in managers is associated with volatile results, narcissistic CEOs are less sensitive to negative objective measures of corporate performance (Chatterjee & Hambrick, 2007, 2011), and extreme narcissism is associated with unethical or fraudulent practices (Blickle, Schlegel, Fassbender & Klein, 2006). This last aspect, as already mentioned, deserves particular attention in the case of accounting students, since such practices within companies rely on, if not the active participation of accounting professionals, at least their tacit acceptance. It is therefore relevant to investigate the presence of narcissistic personality traits in the academic context, since this can negatively affect not only the learning at school, but also the future career behavior.

2.2 Narcissism and Dishonesty

In all endeavors, including the academic and professional, excellence is highly valued and seen as a doorway to status and power. This poses a particular challenge to narcissists, since they are more sensitive to the comparisons with peers that are inherent to performance measures (Brunell et al., 2011). These comparisons are a particularly sensitive matter for narcissists because in a society in which the dream of success has been emptied of any meaning other than self-aggrandizement, individuals can only measure their achievements versus those of other people (Lasch, 1983).

Narcissists' drive to "get ahead" and "do well" thus denotes a strong orientation to social comparisons (Krizan & Bushman, 2011). And this need for reaffirmation of superiority causes individuals with these personality traits to constantly strive for performance that puts them ahead of the pack. Besides this, narcissists are less likely than non-narcissists to experience feelings of guilt or shame (Campbell, Foster & Brunell, 2004), making them more susceptible to committing acts considered immoral, such as academic cheating or dishonesty in the workplace. Consequently, an absence of guilt feelings can be expected of those who are more predisposed to breaking the rules (Brunell et al., 2011). The findings

that academic dishonesty tends to carry over to professional misbehavior calls for further investigation of this phenomenon.

2.3 Academic Dishonesty and its Reflection in Professional Life

Concern over professional ethics has been growing in recent years. Financial scandals such as those involving Enron, Global Crossing, Qwest and HealthSouth resulted in losses to countless stockholders and often caused pension funds to crumble, besides contributing to a general loss of confidence in the stock market (Smyth & Davis, 2004). This prompted actions by lawmakers and regulators to stiffen the rules against corporate financial and accounting misdeeds, especially in the United States. However, the real effectiveness of these measures has been widely questioned by academics and other observers. Finding and punishing miscreants is a daunting task, given that corporate fraud can involve a large number and variety of individuals, including top executives, board members, independent auditors, management accountants, lawyers, securities brokers and financial analysts, either through active participation or by turning a blind eye (Smyth & Davis, 2004).

The generalized nature of the scandals certainly reveals a deterioration of the ethical standards in the corporate world. However, in many situations, the acceptance and practice of unethical acts did not start in the workplace, but rather in other contexts of life. As mentioned, a good deal of empirical evidence indicates that a greater propensity to cheat among students tends to carry over into professional life (Smith, Davy, Rosenberg & Haight, 2002).

Considering that today's students will be tomorrow's decision makers, it is important to examine in more detail the attitudes toward dishonesty among university students. In short, cheating among university students is a growing concern because studies have shown that past propensity to engage in unethical behavior is a strong predictor of future fraudulent conduct (Davis & Ludvigson, 1995), and more specifically, a positive correlation exists between cheating by college students and subsequent unethical behavior in professional life (Crown & Spiller, 1998). Martin, Rao and Sloan (2009), for example, analyzed the behavior of 158 alumni of an American University with bachelor or master degrees in business administration. They found that participants with high potential for ethically questionable professional practices were more likely to admit having cheated during their student years.

Additionally, Baird (1980) found that students in the business area (as is the case, for example, of Accounting Sciences course students) engaged in more dishonest practices than those majoring in other fields. The author investigated 200 students from a university located in Pennsylvania/USA – a third of the students from the area of arts, 42% from the area of education, and 23% from the area of business – in relation to college cheating. The author verified that around 75% of the respondents had already behaved in a way that is considered dishonest in the academic context, with the incidence being greater among business students. These same students hid errors from professors more often than those from other areas, and the students from the areas of arts and education were more likely to disapprove of cheating than those from the area of business. Crown and Spiller (1998) observed that these results are consistent with the literature on business ethics, according to which business students appear to be more tolerant of unethical behavior than their peers in other areas.

These findings add further support to the need to investigate dishonesty and the influence of narcissism starting in the academic environment, especially in the case of accounting students, since excessively narcissistic students tend to engage more often in ethically questionable behavior.

3. METHODOLOGY

3.1 Population and Sample

The population of this study encompasses undergraduate accounting students at the University of São Paulo (USP) from the entering classes of 2014, 2015 and 2016. The final study sample was composed of 108 valid observations out of a total of 153 answered questionnaires, since only those that, besides presenting answers to the questions related to the NPI, were also completed in the part related to the student's perception concerning attitudes that are considered dishonest in the professional environment. The non-probabilistic convenience sample was composed of students who are already included in the labor market (employment or internship). The accounting course at USP lasts four years and the school only offers 100 spots each year in the night class program, separated into two groups.

We chose the University of São Paulo because of its high standing among Brazilian institutions of higher learning. The school's national preeminence has been recognized by various rankings, both Brazilian and international, created to measure the quality of universities based on a series of criteria, mainly related to scientific productivity. For example, USP was the highest-ranked school in Latin America for 2015 on the list of the top 1,000 universities evaluated by the Center for World University Rankings. Also, in the 12th edition of the Times Higher Education ranking (2015-2016), USP was also the rated the best in Latin America. It also occupied the top position among Brazilian schools in the QS World University Rankings for 2014, 2015 and 2016, as well as the QS World University Rankings for Latin America in 2016.

USP also stands out for its promotion of students' contact with the job market and opportunities for hands-on experience. More specifically, the School of Economics, Administration and Accounting (FEA/USP) has an "FEA Junior" program, which gives students a chance to complement their theoretical learning by providing pro bono consulting to small businesses, entrepreneurs and third-sector entities, as well as to participate in competitions to resolve case studies and give presentations to community groups. In 2016, students of this junior business program took part in the 15th Recruitment and Career Fair, to help them find full-time positions and internships. More than 30 companies sent representatives, among them P&G, Bradesco, Mercedes-Benz, Itaú, GE and Avon (USP, 2016).

Furthermore, to build another bridge between students and the job market, in the second semester of 2014 the FEA started the Market Connection program, which offers elective classes to sophomores and juniors to help them perform better on hiring tests. Another similar initiative is the Career Orientation Program, which gives career planning workshops to seniors, in line with the latest market trends.

All these efforts have borne fruit, as shown by the approval rate of students on the Sufficiency Exam given by the Federal Accounting Council. While the national average approval rate is between 15% and 40% (depending on the version of the test), the rate for FEA/USP students has been higher than 90%, and even 100% in some years (Sindcont-SP, 2016). Therefore, the importance of the University of São Paulo in training future accountants in Brazil makes it a perfect setting to investigate the research question here.

3.2 Collection of Data

We collected the data by applying a printed questionnaire to night students in required classes (as opposed to electives) on April 11 and 13, 2016. The questionnaire had been previously applied to 37 students in a pre-test. These students, enrolled in the Accounting Sciences course at the Federal University of Minas Gerais and who therefore did not form part of the final sample in this study, considered the research instrument to be suitable for application, with suggestions being made only with regard

to correcting grammatical and/or typing errors. The final questionnaire was composed of three parts: i) general data on the respondent, including gender, age, marital status and gainful employment, among others; ii) Narcissistic Personality Inventory (NPI), to identify the presence of narcissistic personality traits; and iii) our instrument to evaluate the perception of dishonest behavior, segregated between hypothetical situations in the academic and professional contexts.

All the participants first read and signed the informed consent form and received instructions on how to complete the questionnaire. The instrument was also submitted to and approved by the Committee on Ethics in Research of Minas Gerais Federal University on January 11, 2016, given the absence of an equivalent committee at FEA/USP at the time of carrying out this study. This committee is linked to the National Committee on Ethics in Research, part of the National Health Council.

3.3. Variables Analyzed

3.3.1 Narcissistic personality traits

According to Wallace and Baumeister (2002), empirical research about non-pathological narcissism mainly developed after the creation of the Narcissistic Personality Inventory (NPI), a self-reporting questionnaire formulated by Raskin and Hall (1979) with the objective of measuring the level of subclinical narcissism. The NPI was not designed to identify a disease, and has become a standard to measure narcissism in populations considered “normal”. This instrument has been widely used in empirical studies (Wink, 1992; Kubarych, Deary & Austin, 2004), and is considered to have adequate reliability and validity (Raskin & Terry, 1988; Rhodewalt & Morf, 1995). It concerns a scale of proven internal consistency, which presents a similar Cronbach’s alpha coefficient in different studies: 0.80 in that of Kansu (2003); 0.85 in that of Kubarych, Deary, and Austin (2004); and 0.875 in that of Velov, Gojković, and Đurić (2014). In this study, the estimated value was 0.842. Therefore, we used the Narcissistic Personality Inventory in this study, as done by other researchers, such as Kubarych, Deary and Austin (2004), Corry, Merritt, Mrug and Pamp (2008), Ackerman et al. (2011) and Brunell et al. (2011).

The NPI score is a forced-choice measure, where each item contains a pair of statements (for example: “I am no better or worse than most people” against “I think I am a special person”). One point is attributed to each answer considered to reflect narcissism, and zero for the other alternative (Brunell et al., 2011). The level of narcissism is hence obtained by the sum of the points on all the items, with higher values indicating stronger narcissism. In this study, we used the version with 40 items.

According to Magalhães and Koller (1994), the idea behind the NPI is to evaluate the multidimensionality of the construct as well as its main components, by means of seven relatively independent sub-scales that are representative of significant dimensions. These dimensions are: authority, exhibitionism, superiority, entitlement, exploitativeness, self-sufficiency and vanity.

It is noted that this study accepts the segregation of non-pathological narcissism into its positive (healthy, constructive) and negative (destructive) aspects, however the focus of the investigation does not consist of analyzing whether the participants in the research present traits of extreme narcissism or only low and intermediate levels. It is only taken into account whether higher levels of narcissism are associated with the other variables analyzed.

The intention is not to classify the individuals as “healthy narcissists” or “extreme narcissists”, especially taking into consideration that such labels cannot be considered as fixed or definitive. Although some studies have arbitrated a cut-off point to segregate individuals with more accentuated narcissistic

personality traits from those with less accentuated traits (Rhodewalt & Morf, 1998; Morf, Weir & Davidov, 2000; Bogart, Benotsch & Pavlovic, 2004), in this study the position of Miller and Campbell (2010) is maintained that there is no recognized cut-off point for segregating narcissistic traits between what is considered “normal” and levels considered excessive. The intention is to carry out a preliminary study that raises discussions regarding the relevance of identifying narcissistic tendencies among students in the Brazilian context.

3.3.2 Evaluation of Dishonesty

The students’ perception of dishonesty was assessed by the model proposed by Grimes (2004) and also used by Smyth and Davis (2002). This instrument evaluates the respondents’ perception regarding the degree of dishonesty in the academic and professional contexts according to the responses on 16 pairs of statements involving situations with dishonest connotations. Each pair involves an academic act typically considered dishonest and an analogous professional situation. An example is the pair: “Receiving the questions for an exam from an unauthorized source prior to taking it” and “Receiving information for a closed bid from an unauthorized source prior to the end of the bid”. The respondents classified each description on a seven-point Likert scale, from “not dishonest at all” (score of 1) to “very severe dishonesty” (score of 7).

We expected that on average higher scores on the NPI would be associated with lower scores on the dishonesty scale. This was based on the assumption that since narcissistic individuals tend to strive more for superior performance and have greater difficulty in accepting failure in relation to non-narcissistic individuals, this can stimulate them to disregard ethical standards so as to maintain their performance, culminating in greater propensity to engage in dishonest practices.

3.4 Statistical Model and Analysis of the Data

To test the association between narcissistic personality traits and dishonesty among accounting students, we estimated a multiple linear regression model, with the dependent variable consisting of the total score obtained on the instrument to assess the perception of professional dishonesty and the explanatory variable consisting of the score on the Narcissistic Personality Inventory.

The model also included the following control variables:

- Gender: a qualitative dummy variable with value 1 for males and 0 for females. We assumed that males are more prone to commit dishonest acts in the workplace, so male students would be more tolerant in this respect. This assumption was based on the study of Blickle, Schlegel, Fassbender and Klein (2006), whose results indicate that gender can be considered a predictor of white-collar crimes among business executives, with women being less prone to this behavior than men.
- Academic dishonesty: the total score obtained on the instrument to assess the perception of dishonesty in the academic context. As already discussed, previous empirical results indicate that past misbehavior is a strong predictor of future misdeeds (Davis & Ludvigson, 1995; Martin, Rao & Sloan, 2009), indicating that individuals with high potential to behave unethically in the professional setting are more likely to have engaged in cheating when they were students.
- Age: a quantitative variable corresponding to the respondent’s age. Since previous studies have found that younger students are more likely to engage in some form of cheating

(Allen, Fuller & Lockett, 1998; Taniguchi, 2011), we assumed this would be reflected in the respondents' professed attitudes toward professional dishonesty.

The model described above is represented by the following equation:

$$DISPROF_i = \beta_0 + \beta_1 NARC_i + \beta_2 GEN_i + \beta_3 DISACAD_i + \beta_4 AGE_i + \varepsilon_i \quad (4)$$

Where:

DISPROF (professional dishonesty) = total score obtained on the instrument to assess the perception of dishonesty in the professional context;

NARC (narcissism) = total score obtained no Narcissistic Personality Inventory (Raskin & Hall, 1979; Raskin & Terry, 1988);

GEN (gender) = 1 for male; = 0 for female;

DISACAD (academic dishonesty) = total score obtained on the instrument to assess the perception of dishonesty in the academic context;

AGE (age of the respondent); and

ε_i = error of the model.

We applied multivariate analysis techniques to the data: tests of correlation and estimation of the multiple linear regression model described above, with level of significance of 5%.

4. ANALYSIS OF THE RESULTS

4.1 Profile of the Students

According to the responses to the demographic part of the questionnaire, the students had the following profile: the majority were single (88%), the average age was 24 years, and the majority were men (67%). The largest proportion were from the entering class of 2015 (41%), on track to graduate in 2018 (36%), the difference between percentages being due to leaves of absence taken by some students. Additionally, most of the students came from private high schools (63%) and were engaged in gainful employment (63%).

4.2 Analysis of the Narcissistic Personality Inventory (NPI)

On the Narcissistic Personality Inventory (NPI), we started by calculating the relative and absolute frequencies of each of the assertions contained in the instrument. Of the 40 assertions (questions), the response considered to reflect narcissism was predominant in only four, namely: question 8 (I will be a success); question 10 (I see myself as a good leader), question 29 (I like to look at myself in the mirror) and question 33 (I would prefer to be a leader). It can thus be noted that the majority of the accounting majors analyzed presented some behaviors considered to be narcissistic, although it is not possible to infer whether the level can be considered normal or excessive. The reason as that, as mentioned, we did not set a cutoff point to segregate individuals with higher and lower levels of narcissistic personality traits. Although that distinction was drawn in previous studies (Rhodewalt & Morf, 1998; Morf, Weir & Davidov, 2000; Bogart, Benotsch & Pavlovic, 2004), there is no standardization in this respect, so we preferred to follow the position of Miller and Campbell (2010) that there is no generally acknowledged cutoff point to

segregate the levels of narcissistic traits considered normal and excessive. Furthermore, this segregation into groups was also not done in the study that gave rise to the NPI (Raskin & Terry, 1988).

The respondents generally expressed optimistic expectations about the future, believing they would be successful. In this respect, as mentioned before, although overly positive self-opinions can be beneficial and adaptive in the short run, at some moment a realistic evaluation must be considered to really achieve success (Hudson, 2012). Furthermore, the majority of the respondents stated they would like to occupy leadership positions and would be good in this role, and also enjoyed looking at themselves in the mirror, all of which denote a certain degree of vanity characteristic of narcissistic individuals.

Besides analyzing the NPI overall, we also considered the seven sub-scales present in the construct, as segregated by Raskin and Terry (1988): authority, exhibitionism, superiority, entitlement, exploitativeness, self-sufficiency and vanity. The traits listed under these sub-scales have already been mentioned as attributes of narcissistic individuals, such as: exhibitionism; authority, marked by feelings and thoughts of omnipotence involving control/exploitation of others; vanity, characterized by intolerance of criticism while tending to criticize others who are different; self-sufficiency, defined as a feeling of not needing to rely on anyone else; and entitlement, marked by expectation of the right to special privileges over others and exemption from normal social demands (Raskin & Terry, 1988).

Table 1 reports the descriptive statistics of the Narcissistic Personality Inventory (NPI), broken down into the scores of the sub-categories along with the overall score. It can be noted that in this Table all the answered questions (153 answers) were computed, taking into account an isolated analysis of the NPI.

Table 1: Descriptive statistics of the Narcissistic Personality Inventory (NPI)

Variable	Obs.	Mean	Standard Deviation	Min.	Max.
Authority	153	3.496732	2.303099	0	8
Self-Sufficiency	153	1.490196	1.170457	0	5
Superiority	153	1.424837	1.265394	0	5
Exhibitionism	153	1.601307	1.698838	0	6
Exploitativeness	153	1.496732	1.288227	0	5
Vanity	153	1.071895	1.058205	0	3
Entitlement	153	1.875817	1.406378	0	5
Total Score	153	12.45752	6.539341	1	30

The average score on the NPI ($\bar{x} = 12.46$) of the sample chosen in this study – undergraduate accounting students from the University of São Paulo, Brazil – was lower than the average scores in many studies conducted in other countries, although those did not necessarily focus on accounting majors. Raskin and Terry (1988), for example, in analyzing the responses of 1,018 undergraduate students from the University of California (Berkeley and Santa Cruz campuses) between 1979 and 1985, found a mean NPI score of 15.55. Foster, Campbell and Twenge (2003), who analyzed 3,445 respondents from six continents, found a score of 15.2. The results of subsequent studies do not vary greatly: Young and Pinsky (2006), studying MBA students at the University of Southern California, reported an average score of 16.18; Miller and Campbell (2008), analyzing a sample of 271 students at the University of Georgia, found an average of 16.4; Trzesniewski, Donnellan and Robins (2008), investigating a sample of students enrolled at the University of California (Davis and Berkeley campuses), reported a mean score of 15.2; Miller et al. (2009), studying 200 students at the University of Georgia, found a score of 16.60; and Watson (2012), analyzing 308 undergraduate students enrolled in a seminar course at an unidentified American university, found a score of 16.14.

With respect to studies in Brazil on the theme, we can mention that of D’Souza (2016). She did not specifically study narcissism, but rather the personality traits of the so-called Dark Triad, composed of narcissism, psychopathy and Machiavellianism. From a pre-test conducted among 30 undergraduate accounting students at the University of São Paulo, she found low levels of these traits in the majority of students (70%). Our findings are similar, showing that the Brazilian students analyzed presented lower levels of narcissistic personality traits when compared to the findings from other countries.

With respect to the scoring segregated in the seven sub-scales defined by Raskin and Terry (1988), the average score for the Authority item ($\bar{x} = 3.50$) was markedly higher than the other sub-scales. This item involves the ability of narcissists to influence other people, their belief in their own success and good leadership, and their comfort in demonstrating authority. In the studies of Raskin and Terry (1988) and Young and Pinsky (2006), this sub-scale also stood out ($\bar{x} = 4.16$ and 4.63 , respectively).

4.3 Perceptions of Dishonesty in the Professional Context

Table 2 details the students’ perception in relation to attitudes characterized as dishonest in the professional context. As described, the instrument to measure this consisted of 16 pairs of assertions involving situations with dishonest connotation, where the respondents were asked to classify their perceptions of the degree of dishonesty on a seven-point Likert scale, ranging from “not dishonest at all” (score of 1) to “very severe dishonesty” (score of 7). Therefore, within each group of students, higher average scores indicate a stronger perception of dishonesty (Grimes, 2004).

It is also noted that 153 responses were initially obtained, however only 108 questionnaires were considered valid for this study since this was the quantity of individuals who answered, along with the NPI, most of the questions related to their perception regarding attitudes that are considered dishonest in the professional context. However, it has to be considered that not all answered all the questions, which explains the variation in the number of observations verified in Table 2.

Table 2: Perception of the students regarding behaviors considered dishonest in the professional context.

Behavior (in a professional setting)	Obs.	Mean	Standard Deviation	Min.	Max.
1. Taking longer than the allowed time for lunch and not reporting it.	105	4.56	1.81	1	7
2. Telling your employer a false reason for missing work.	107	5.79	1.40	1	7
3. Doing less work than your share on a group project at work.	106	5.72	1.39	1	7
4. Receiving information for a closed bid from an unauthorized source prior to the end of the bid.	107	6.00	1.48	1	7
5. Obtaining a competitor’s customer list with the intent of stealing customers.	107	4.95	1.88	1	7
6. Showing a friend who works for a competitor your customer list with private information about your customers.	106	6.48	1.00	1	7
7. Writing a report for a co-worker.	107	4.84	1.73	1	7
8. Signing someone else name to authorize an expenditure.	107	6.39	1.12	1	7
9. Filling out a false expense report but not turning it in.	107	4.71	2.15	1	7
10. Filling out a false expense report and turning it in.	107	6.61	1.02	1	7
11. Falsifying information on a job application.	107	6.31	1.32	1	7
12. Presenting the ideas of a co-worker as your own.	108	6.41	1.12	1	7
13. Billing two clients for the same research and representing it as different.	108	5.63	1.71	1	7
14. Pressuring a colleague to do your work and then taking credit for the work as your own.	108	6.57	0.98	1	7
15. Clocking in for an absent co-worker.	108	6.10	1.37	1	7
16. Selling confidential information about a client.	108	6.65	1.02	1	7

The professional acts considered most dishonest by the students were, respectively: “selling confidential information about a client” (question 16), “filling out a false expense report and turning it in” (question 10) and “pressuring a colleague to do your work and then taking credit for the work as your own” (question 14). In the study by Grimes (2004), both American students and those from countries with transition economies listed question 16 as the most dishonest, in line with our sample of Brazilian students.

With respect to the acts considered as least dishonest by the students, the standouts were “taking longer than the allowed time for lunch and not reporting it” (question 1), “filling out a false expense report but not turning it in” (question 9) and “writing a report for a co-worker” (question 7). The behavior described in question 1 also was classified by both categories of students analyzed by Grimes (2004) as being the least dishonest.

4.4 Relation between Narcissism and Dishonesty: Linear Regression Model

The final sample for estimation of the model to test the possible relation between narcissism and professional dishonesty was composed of 108 valid observations. We first analyzed the correlation matrix between the model’s quantitative independent variables, which showed an absence of high pairwise correlation between academic dishonesty, age and narcissism. To investigate the possible problem of heteroskedasticity, we applied the Breusch-Pagan test. The p-value (0.0000) was lower than the established significance level ($\alpha = 0.05$), implying rejection of the null hypothesis of residuals with constant variance. We thus preferred to re-estimate the regression considering robust errors.

Table 3 reports the results of the regression models, the first including all the explanatory variables and the second estimated by the stepwise approach, in both cases considering robust standard errors.

Table 2: Regression models – relation between narcissism and professional dishonesty

VARIABLES	(1) DISPROF	(2) DISPROF
Constant	33.84** (13.88)	37.86*** (11.92)
DISACAD	0.650*** (0.150)	0.680*** (0.140)
GEN	-0.547 (3.405)	
AGE	0.261 (0.196)	
NARC	0.0196 (0.200)	
Observations	108	108
Adjusted R ²	0.376	0.384
R ²	0.399	0.390

Standard errors between parentheses. *** p<0.01, ** p<0.05, * p<0.1

We expected that the higher the score on the NPI, the lower the score would tend to be on the instrument to evaluate dishonest acts. In other words, we expected students presenting higher levels of narcissistic personality traits would tend to express more relaxed attitudes toward unethical conduct. This was based on the assumption, as pointed out before, that narcissistic individuals strive harder than

their non-narcissistic peers to superior performance and have greater difficulty in accepting failure, which can encourage them to disobey ethical rules to improve performance, associated with greater tolerance for dishonest practices. In our sample, however, the variable measuring narcissism was not statistically significant, so it cannot be said to exert an influence on the students' perception of professional dishonesty. Similar results were found in the studies by Menon and Sharland (2011) and Avelino and Lima (2017), however considering dishonesty in the academic environment. The aforementioned authors observed that higher levels of narcissism do not imply a direct impact on academic dishonesty. That is, an individual's behavior would not be altered if they were not prone to exploiting others.

With respect to the only statistically significant variable to explain the score on the instrument to evaluate the perception of professional dishonesty – academic dishonesty – the relationship was as expected. Higher scores regarding academic dishonesty were accompanied by higher scores measuring the willingness to engage in professional misbehavior. That finding is in line with those of Davis and Ludvigson (1995), Crown and Spiller (1998), Smith, Davy, Rosenberg and Haight (2002) and Martin, Rao and Sloan (2009), all of whom reported that the existence of past unethical behavior is a strong predictor of future cheating, so that a positive correlation exists between dishonest behavior among university students and their future propensity to misbehave in the workplace. Therefore, since today's college students will be tomorrow's decision makers, there is need to study this question in more depth, especially regarding accounting students, given the nature of the profession, which involves many ethical decisions.

The other variables considered in the model – gender and age – were not statistically significant. Thus, the results for the sample studied do not provide empirical evidence that these variables affect the perception of dishonest professional behavior by accountants.

5. SUMMARY OF THE RESULTS AND CONCLUSIONS

The objective of this study was to identify whether non-pathological narcissistic personality traits among accounting majors at a top Brazilian university were related to their perception of professional misbehavior. Other studies have found that excessively narcissistic students have greater difficulty in dealing with failure, increasing the temptation to cheat to improve their school performance, a pattern that tends to carry over to their professional lives. This is of particular concern because accountants routinely face various possibilities for fraud.

Therefore, our intention was to examine the relationship between narcissism and dishonesty in the accounting area. The empirical results demonstrated that the students in the sample tended to agree with some assertions on the questionnaire referring to traits of narcissistic individuals, such as belief they would be successful, would make good leaders and liked to see themselves in the mirror. Regarding dishonesty in the professional context, the attitudes considered most dishonest by the students were, respectively, selling confidential information about a client, filling out a false expense report and turning it in and pressuring a colleague to do your work and then taking credit for the work as your own.

According to the model estimated to test for an association between narcissistic personality traits and attitudes toward professional dishonesty, no significant relation was found, similarly to what was verified in the studies by Menon and Sharland (2011) and Avelino and Lima (2017), when investigating dishonesty in the academic context. It is therefore inferred that despite a possible theoretical relationship between narcissism and dishonesty, given the narcissistic individual's interest in "staying ahead", which

can stimulate them to ignore ethical norms as a way of maintaining high performance, this standardization of results has not been observed in empirical terms.

However, there was a significant relation between tolerance for academic dishonesty and tolerance for professional dishonesty. This deserves greater attention, since academically dishonest behavior can partly explain later misbehavior in the workplace. Hence, as noted by Smyth and Davis (2004), there is a need for the academic community to pay more attention to the question of academic cheating, including by explaining to students the immediate and potential long-term consequences of academic dishonesty to themselves and society as a whole.

As a limitation, we can mention the focus on narcissism from a cultural or social perspective, without addressing pathological narcissism strictly speaking. Additionally, as limitations, the proxies used for narcissism and dishonesty were obtained from a single measurement instrument. In other words, only one scale was used for each proxy, given the impossibility of contemplating all the scales previously developed to identify those characteristics. Therefore, future studies can use an expanded instrument or new instruments to elicit more information. Finally, with respect to the sample, the participants were selected based on accessibility criteria, so care should be taken in making inferences, since the sample may differ substantially from the population from which it was taken.

For future studies, besides extending the sample, a more in-depth discussion is recommended regarding the subcategories of the NPI, in order to discover a possible correlation between each one of them and behaviors that are considered dishonest, as well as using models with structural equations that enable the analysis of various dependency relationships.

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Appendix I: Research Instrument

Part I: Demographic and background information

- I.1) Course: _____
- I.2) USP Number: _____
- I.3) Age: _____
- I.4) Gender: Male
 Female
- I.5) Year the course started: _____
- I.6) Expected graduation year: _____
- I.7) Marital Status: Single
 Married
 Divorced
 Widow(er)
- I.8) What is the highest level of education attained by your mother?
 Middle school
 High school
 Graduate degree
- I.9) What is the highest level of education attained by your father?
 Middle school
 High school
 Graduate degree
- I.10) Type of institution where you spent most high school years:
 Public high schools
 Private high schools
- I.11) Are you engaged in any relevant extracurricular activity, paid or not?
 Yes
 No
- I.12) Are you engaged in any paid activity outside of school?
 Yes
 No

Part II: Narcissistic Personality Inventory – NPI (Raskin & Terry, 1988)

Instructions:

The test consists of forty pairs of statements. For each pair you should select the one that you feel best reflects your personality. For each pair of items choose the one that you most identify with. If you identify with both equally choose which one you think is most important.

	A	B
1.	<input type="checkbox"/> – I have a natural talent for influencing people.	<input type="checkbox"/> – I am not good at influencing people.
2.	<input type="checkbox"/> – Modesty doesn't become me.	<input type="checkbox"/> – I am essentially a modest person.
3.	<input type="checkbox"/> – I would do almost anything on a dare.	<input type="checkbox"/> – I tend to be a fairly cautious person.
4.	<input type="checkbox"/> – When people compliment me I sometimes get embarrassed.	<input type="checkbox"/> – I know that I am good because everybody keeps telling me so.
5.	<input type="checkbox"/> – The thought of ruling the world frightens the hell out of me.	<input type="checkbox"/> – If I ruled the world it would be a better place.
6.	<input type="checkbox"/> – I can usually talk my way out of anything.	<input type="checkbox"/> – I try to accept the consequences of my behavior.
7.	<input type="checkbox"/> – I prefer to blend in with the crowd.	<input type="checkbox"/> – I like to be the center of attention.
8.	<input type="checkbox"/> – I will be a success.	<input type="checkbox"/> – I am not too concerned about success.
9.	<input type="checkbox"/> – I am no better or worse than most people.	<input type="checkbox"/> – I think I am a special person.
10.	<input type="checkbox"/> – I am not sure if I would make a good leader.	<input type="checkbox"/> – I see myself as a good leader.
11.	<input type="checkbox"/> – I am assertive.	<input type="checkbox"/> – I wish I were more assertive.
12.	<input type="checkbox"/> – I like to have authority over other people.	<input type="checkbox"/> – I don't mind following orders.
13.	<input type="checkbox"/> – I find it easy to manipulate people.	<input type="checkbox"/> – I don't like it when I find myself manipulating people.
14.	<input type="checkbox"/> – I insist upon getting the respect that I am due.	<input type="checkbox"/> – I usually get the respect that I deserve.
15.	<input type="checkbox"/> – I don't particularly like to show off my body.	<input type="checkbox"/> – I like to show off my body.
16.	<input type="checkbox"/> – I can read people like a book.	<input type="checkbox"/> – People are sometimes hard to understand.
17.	<input type="checkbox"/> – If I feel competent I am willing to take responsibility for making decisions.	<input type="checkbox"/> – I like to take responsibility for making decisions.
18.	<input type="checkbox"/> – I just want to be reasonably happy.	<input type="checkbox"/> – I want to amount to something in the eyes of the world.
	A	B
19.	<input type="checkbox"/> – My body is nothing special.	<input type="checkbox"/> – I like to look at my body.
20.	<input type="checkbox"/> – I try not to be a show off.	<input type="checkbox"/> – I will usually show off if I get the chance.
21.	<input type="checkbox"/> – I always know what I am doing.	<input type="checkbox"/> – Sometimes I am not sure of what I am doing.
22.	<input type="checkbox"/> – I sometimes depend on people to get things done.	<input type="checkbox"/> – I rarely depend on anyone else to get things done.
23.	<input type="checkbox"/> – Sometimes I tell good stories.	<input type="checkbox"/> – Everybody likes to hear my stories.
24.	<input type="checkbox"/> – I expect a great deal from other people.	<input type="checkbox"/> – I like to do things for other people.
25.	<input type="checkbox"/> – I will never be satisfied until I get all that I deserve.	<input type="checkbox"/> – I take my satisfactions as they come.
26.	<input type="checkbox"/> – Compliments embarrass me.	<input type="checkbox"/> – I like to be complimented.
27.	<input type="checkbox"/> – I have a strong desire for power.	<input type="checkbox"/> – Power for its own sake doesn't interest me.
28.	<input type="checkbox"/> – I don't care about new fads and fashions.	<input type="checkbox"/> – I like to start new fads and fashions.
29.	<input type="checkbox"/> – I like to look at myself in the mirror.	<input type="checkbox"/> – I am not particularly interested in looking at myself in the mirror.
30.	<input type="checkbox"/> – I really like to be the center of attention.	<input type="checkbox"/> – It makes me uncomfortable to be the center of attention.
31.	<input type="checkbox"/> – I can live my life in any way I want to.	<input type="checkbox"/> – People can't always live their lives in terms of what they want.
32.	<input type="checkbox"/> – Being an authority doesn't mean that much to me.	<input type="checkbox"/> – People always seem to recognize my authority.
33.	<input type="checkbox"/> – I would prefer to be a leader.	<input type="checkbox"/> – It makes little difference to me whether I am a leader or not.
34.	<input type="checkbox"/> – I am going to be a great person.	<input type="checkbox"/> – I hope I am going to be successful.
35.	<input type="checkbox"/> – People sometimes believe what I tell them.	<input type="checkbox"/> – I can make anybody believe anything I want them to.
36.	<input type="checkbox"/> – I am a born leader.	<input type="checkbox"/> – Leadership is a quality that takes a long time to develop.
37.	<input type="checkbox"/> – I wish somebody would someday write my biography.	<input type="checkbox"/> – I don't like people to pry into my life for any reason.
38.	<input type="checkbox"/> – I get upset when people don't notice how I look when I go out in public.	<input type="checkbox"/> – I don't mind blending into the crowd when I go out in public.
39.	<input type="checkbox"/> – I am more capable than other people.	<input type="checkbox"/> – There is a lot that I can learn from other people.
40.	<input type="checkbox"/> – I am much like everybody else.	<input type="checkbox"/> – I am an extraordinary person.

Part III: Perceptions of Dishonesty (Grimes, 2004)

Please circle the correct response or fill in the blank.

IV.1) In college, have you ever witnessed someone else cheating on exams/course assignments?

Yes

No

IV.2) How many fellow college students do you know who have been caught cheating on an exam/course assignment?

None

1 to 5

6 to 10

11 or more

IV.3) Have you ever cheated on an exam or course assignment in college?

Yes

No

IV.4) In college, have you ever been asked to help someone else cheat on an exam/course assignment?

Yes

No

IV.5) If you were asked to help someone (not an intimate friend) cheat on an exam/course assignment, would you assist them?

Yes

No

IV.6) If you were asked to help a friend to cheat on an exam/course assignment, would you assist him?

Yes

No

IV.7) Do you consider cheating to be ethically/morally wrong?

Yes

No

IV.8) Do you have a fear of punishment if caught cheating on an exam/course assignment?

Yes

No

IV.9) Is cheating socially acceptable?

Yes

No

Perceptions of dishonesty:

Rate each of the following behaviors based on a seven point scale with (1) meaning "Not Dishonest at All" and (7) meaning "Very Severe Dishonesty." Please circle your response.

Not dishonest at all 1-----7 Very severe dishonesty

In an academic setting:

1	2	3	4	5	6	7	1. Increasing the margins or type face to make a term paper appear longer.
1	2	3	4	5	6	7	2. Telling the instructor a false reason for missing a class or exam.
1	2	3	4	5	6	7	3. Doing less work than your share in a group project.
1	2	3	4	5	6	7	4. Receiving the questions for an exam from an unauthorized source prior to taking it.
1	2	3	4	5	6	7	5. Looking at another student's paper during an exam.
1	2	3	4	5	6	7	6. Allowing another student to look at your paper during an exam.
1	2	3	4	5	6	7	7. Writing a paper for another student.
1	2	3	4	5	6	7	8. Asking another student to take an exam using your name.
1	2	3	4	5	6	7	9. Preparing unauthorized cheat sheets for an exam without using them.
1	2	3	4	5	6	7	10. Using unauthorized cheat sheets during an exam.
1	2	3	4	5	6	7	11. Using sources for a term paper that were not included in the bibliography.
1	2	3	4	5	6	7	12. Using direct quotes from other sources, without giving the proper reference.
1	2	3	4	5	6	7	13. Handing in the same paper that you wrote for more than one class.
1	2	3	4	5	6	7	14. Purchasing a paper to turn in as your own.
1	2	3	4	5	6	7	15. Completing an exam for another student.
1	2	3	4	5	6	7	16. Selling a paper to another student.

In a business setting:

1	2	3	4	5	6	7	1. Taking longer than the allowed time for lunch and not reporting it.
1	2	3	4	5	6	7	2. Telling your employer a false reason for missing work.
1	2	3	4	5	6	7	3. Doing less work than your share on a group project at work.
1	2	3	4	5	6	7	4. Receiving information for a closed bid from an unauthorized source prior to the end of the bid.
1	2	3	4	5	6	7	5. Obtaining a competitor's customer list with the intent of stealing customers.
1	2	3	4	5	6	7	6. Showing a friend who works for a competitor your customer list with private information about your customers.
1	2	3	4	5	6	7	7. Writing a report for a co-worker.
1	2	3	4	5	6	7	8. Signing someone else's name to authorize an expenditure.
1	2	3	4	5	6	7	9. Filling out a false expense report but not turning it in.
1	2	3	4	5	6	7	10. Filling out a false expense report and turning it in.
1	2	3	4	5	6	7	11. Falsifying information on a job application.
1	2	3	4	5	6	7	12. Presenting the ideas of a co-worker as your own.
1	2	3	4	5	6	7	13. Billing two clients for the same research and representing it as different.
1	2	3	4	5	6	7	14. Pressuring a colleague to do your work and then taking credit for the work as your own.
1	2	3	4	5	6	7	15. Clocking in for an absent co-worker.
1	2	3	4	5	6	7	16. Selling confidential information about a client.