

ACCOUNTING EXECUTIVES NARCISSISM: A REVIEW AND RESEARCH AGENDA USING CONTENT ANALYSIS

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ACCOUNTING EXECUTIVES NARCISSISM: A REVIEW AND RESEARCH AGENDA USING CONTENT ANALYSIS

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Abstract

Purpose of the study: This study aims to provide a conceptual framework and construction of executive narcissism (CEO) through content analysis of 52 reputable international journals of Scopus indexed (Q1). The aims also to explore valuable content and themes related to narcissistic accounting and reveal further research opportunities for important themes generated.

Methodology: The articles were analyzed using the search method and remote text in the Airlangga library database. The study was conducted for a month among articles in Scopus Journal indexed in Q1 with "Accounting" and "Narcissism" as the keyword restriction. The study was conducted with a Word Frequency analysis using NVivo 12 plus to determine the coding and the central theme.

Main Findings: A comparison coding was performed to prove the upper echelon theory as the leading theory used in the 52 articles analyzed. Information relating to the year the article was published, article title, author's name, and journal publication successfully collected. From 52 articles analyzed in the framework of narcissistic accounting, 24 codes were successfully revealed and subsequently categorized into several themes (keywords) for further research.

Applications of this study: A literature review of 52 articles is closely related to ethical concepts and CEO decisions in choosing accounting choices (policies).

Novelty/Originality of this study: New themes successfully revealed through content analysis.

Keywords: Accounting, Executives Narcissism, Literature Review, Research Agenda, Content Analysis.

INTRODUCTION

This study aims to provide a conceptual framework and construction of executive narcissism (CEO) through content analysis of 52 reputable international journals of Scopus indexed (Q1). The theme of the content analysis is narcissism accounting. The construction of narcissism has existed for over 100 years, and apart from recent identification as a personality disorder, the topic is also considered efficacious to the control system management (Chyz et al., 2019; Ham et al., 2018; Jackl et al., 2017; Su et al., 2019; Young et al., 2016; Yuan et al., 2019) and corporate organizational culture (Chen, 2010; Kim et al., 2018; Young et al., 2016). It is not surprising if the theme of narcissism also increased in interdisciplinary research of CEO narcissism.

In light of that, this study used two points of view, namely: accounting aspects and social-psychological aspects. The accounting aspect explains the transmission of messages and is related to financial, environmental, and social information to users, both internally and externally (Aernie and Craig, 2010). On the other hand, the psychological point of view describes the personality of the CEO as a corporate communicator in managing the meaning of corporate messages, including the intentions and effects of accounting communication (Curey et al., 2015; Merkl-Davies & Brennan, 2017). This study attempts to synthesize the perspective of 52 studies mentioned through a literature study using content analysis, and particularly, the process of codification (coding) and identification of several themes (thematic) that appear in the content analysis process. In identifying content, this study used qualitative software Nvivo 12 plus. This software assisted in finding a series of coding and themes that are valid and meaningful to narcissistic accounting.

The literature review in this study aims to evaluate, select, and simplify/synthesize high-quality original studies that are relevant to the research questions and to provide precise, valid, and renewable results. The results of previous research reviews can reveal various themes that allow future research opportunities related to narcissism accounting.

This study contributes to the field of business ethics by showing that low earnings quality is associated with a discretionary decline in accruals through very narcissistic CEOs, as demonstrated by (Chyz et al., 2019; Lin et al., 2019; Plöckinger et al., 2016). Also, this study reinforces the reasons for using upper echelon theory as the leading theory in explaining the personality of executive narcissism (CEO) and its contextual relationship to various accounting reports (Aernie and Craig, 2010; Brennan and Comby, 2013; BRUNN et al., 2020; Buchholz et al., 2018; Chyz et al., 2019; Cormier et al., 2016; Jackl et al., 2017; Luo and Zhou, 2019; Patelli and Pedrini, 2015; Plöckinger et al., 2016; Young et al., 2016), such as financial statements and the corporate social responsibility (Corporate Social Responsibility -CSR) (Ahn et al., 2019; Al-Shammari et al., 2019; Chen et al., 2019; Gupta et al., 2019; Kim et al., 2018; Yuan et al., 2019). Through the theory of upper echelon, the effects of tenure and team tenure can be done, as has been done by (Abatecola and Cristofaro, 2020; Abatecola et al., 2013; Brennan and Comby, 2013; Finkelstein and Hambrick, 1990; Nadkarni and



Hermann, 2010; Patelli and Pedrini, 2015; Plöckinger et al., 2016; Zoletov et al., 2019). Subsequent contributions from this study are specifically for graduates and practitioners aiming to enhance their knowledge of psychological-based decision making and behavioral governance through an understanding of CEO personalities that can influence their strategic decisions. Studies related to this have been investigated by (Johnson et al., 2019; Traiser and Eighmy, 2011). For shareholders, auditors, and legislators, this study helps them see the excessive optimism of language used related to ethical issues and disclosure of financial performance (Judd et al., 2017; Buchholz et al., 2018; Ghafoor et al., 2019).

The paper consists of 4 parts, namely: Introduction (I), which explains the meaning of CEO narcissism. A very narcissistic CEO has the opportunity to engage in unethical activities and fraud. The second part (II) will explain the main theories that are built according to 52 international journals analyzed. Data collection techniques and data processing, including content analysis, will be explained in the Method (III) section. The next section is discussion and further research (IV). The last part of this article will explain the conclusions and suggestions.

LITERATURE REVIEW

Financial accounting facilitates narcissism from low levels to very narcissistic levels (Amernic and Craig, 2010). CEOs at companies are key players and critical predictors of narcissism itself, through a cycle of recurring discourse facilitated by the language and size of financial accounting (Abatecola et al., 2013; Aktas et al., 2016; Amernic and Craig, 2010; Brennan and Conroy, 2013; Buchholz et al., 2018; Capalbo et al., 2018; Carey et al., 2015; Grijalva et al., 2015; Harrison et al., 2019; Luo and Zhou, 2019; Patelli and Pedrini, 2015; Plöckinger et al., 2016). Highly narcissistic CEOs deem themselves as leaders who use financial accounting practices to protect themselves and the company, and how their accounting performance can be felt by stakeholders (Aktas et al., 2016; Lin et al., 2019; Plöckinger et al., 2016). This is the underlying philosophy of narcissistic accounting.

Previous research explained Narcissistic CEOs that Narcissistic as unethical behavior, especially for CEOs who are very narcissistic (Amernic and Craig, 2010; Buchholz et al., 2019; Capalbo et al., 2018; Chen, 2010; Johnson et al., 2019; Petit and Bollhaert, 2012; Zhong et al., 2020). However, on the other hand, the narcissistic CEO is also significant for the company (Agmibotri and Bhattacharya, 2019; Capalbo et al., 2018; Carey et al., 2015). Prospective CEOs, especially recent graduates, do not fully understand the meaning of the Dark Triad-Black Box (Young et al., 2016). In psychology, leaders have personality traits called the dark triad (Simonet et al., 2016; Carey et al., 2015; Grijalva et al., 2015; Palmer et al., 2020; Plöckinger et al., 2016; Zeitoun et al., 2019). In general, dark triads are classified as narcissism, Machiavellianism, and psychopaths. Specifically, we certainly do not know how and why CEO triads influence and affect companies. According to psychology, narcissistic personality traits include: having self-sacrifice in increasing self-esteem (adaptive narcissism), taking courageous actions to get praise, and having a proactive nature. Those behaviors reflect efforts to change the environment positively (Carey et al., 2015; Grijalva et al., 2015). Both of these characteristics will appear when the behavior arises in an attempt to commit fraud (Johnson et al., 2019; Rijssenbilt and Commandeur, 2013; Scotter, 2019). In this context, fraud has a negative context from the narcissism of a CEO.

Narcissistic accounting, which is identical to unethical behavior, can also be referred to as hubris (Brennan and Conroy, 2013; Zeitoun et al., 2019). Hubris behavior among company leaders or CEOs is the center of attention of academics in conducting research related to corporate governance and strategy related to dark triads (Buchholz et al., 2018; Harrison et al., 2019; Zeitoun et al., 2019). Managerial hubris behaviors range from taking advantage of accounting policy choices to improve self-image or individual track records (Brennan and Conroy, 2013; Cormier et al., 2016; Zeitoun et al., 2019). There are even studies that explain that CEO-related behavior is related to accrual-based earnings management (Buchholz et al., 2019; Capalbo et al., 2018; Lin et al., 2019). Earnings management is carried out by the executive not only through increased profits but also to lower revenues. These activities increasingly show that narcissistic CEOs do not only influence stakeholder perceptions for current performance but can also assess the CEO's potential to change the current and future earnings perceptions. CEO accounting choices that are very narcissistic are strongly driven by selfish behavior not to provide additional information to the market (Amernic and Craig, 2010; Buchholz et al., 2019; Capalbo et al., 2018; Chen, 2010; Chev et al., 2019; Lin et al., 2019; Plöckinger et al., 2016). Some literature also mentions low earnings quality reflects unethical behavior (Lin et al., 2019; Palmer et al., 2020).

CEOs who practice earnings management are motivated by pressure to reach the company's revenue threshold. Other research shows that CEOs with high levels of narcissism are involved in carrying out earnings management to balance out their performance (Lin et al., 2019; Palmer et al., 2020). The ability to influence regulation shows that the CEO manipulates earnings to meet the company's three primary revenue thresholds, namely: reported earnings of the previous year, earnings valued at zero (0), and profit forecast by analysts. The CEO uses the abnormal production cost method as an underlying mechanism to increase reported earnings (Lin et al., 2019). This further clarifies the relationship between CEO personality traits and earnings manipulation to assist investors in decision making (Johnson et al., 2019; Lin et al., 2019; Palmer et al., 2020).

In addition to CEO accounting choices related to earnings quality, the choice of accounting policies by the CEO is synonymous with disclosure quality issues (Johnson et al., 2019; Lin et al., 2019; Palmer et al., 2020; Traiser and Eighmy, 2011). Previous research describes the psychological attributes and character of executives in assessing managerial influence in adopting accounting policies and choices on financial reporting results. Individual executive



demographic characteristics are sometimes contradictory and ambiguous (Gupta Abhinav, Briscoe Forrest, 2018; Ingersoll, Glass, Cook, & Joseph, 2019; Ingersoll, Glass, Cook, 1990; Abatecola et al., 2013; Finkelstein and Hambrick, 1990; Olsen, 2019; Nulkarni & Herrmann, 2010; Ploëckinger et al., 2016).

Narcissistic CEOs are also influenced by gender (Ingersoll, Glass, Cook, & Olsen, 2019). Previous research states that female CEOs narcissists are more than male executives (Ingersoll, Glass, Cook, & Olsen, 2019). Also, female CEOs strengthen the relationship between narcissistic CEOs and other variables in terms of risk-taking and questionable behavior. Why does narcissism also affect risk? Logically, that every company will always face pressure. At any time, this pressure will always increase and lead to the ethical behavior of the CEO (Ghafoor et al., 2019; Ingersoll, Glass, Cook, & Olsen, 2019; Johnson et al., 2019; Lin et al., 2019; Ghafoor et al., 2019; Johnson et al., 2019; Lin et al., 2019). CEOs will certainly always avoid risks, crises, and scandals that can worsen the image of themselves and the company where they work (Aktas et al., 2016; Brennan and Conroy, 2013; Carey et al., 2015; Chyz et al., 2019; Hesarzadeh and Bazrafshan, 2019; Lin et al., 2019; Ploëckinger et al., 2016; Su et al., 2019; Uppal, 2020).

In a positive Narcissistic CEO perspective, it can be seen in the CEO's better understanding of the use of social responsibility or Corporate Social Responsibility (CSR) reports (Al-Sabti et al., 2019; Chen et al., 2019; Yuan et al., 2019). CSR reporting in several countries is essential and mandatory. CSR is strongly influenced by the cultural context of the community and the characteristics of the company's executives (Kim et al., 2018). Companies that have many assets are very involved in CSR, and CEO narcissists positively strengthen the relationship (Lin et al., 2019). However, for family ownership, this does not apply (Chen et al., 2019). Such types of companies weaken the negative relationship between CEO Narcissistic and CSR reporting. Also, CEO duality strengthens the positive relationship of CEO narcissism with CSR (Chen et al., 2019). The type of company that needs to be further investigated concerning the narcissistic aspects of the CEO is the company belonging to the internationalization of emerging markets (Agnihotri and Bhattacharya, 2019). The research is fundamental in terms of internationalization, which results in a higher risk than companies that are classified as developed countries.

The role of the narcissistic CEO as a moderating factor (strengthening relationships) is identical to the role of the relevant CEO in influencing the results of external and internal management. This can be expressed by communicating through the language used by the CEO (Gupta et al., 2019; Marquez-Ilescas et al., 2019; Zhang et al., 2020).

Previous research states that narcissistic CEOs can be associated with the use of an optimistic tone in abnormal financial disclosures (Buchholz et al., 2018; Luo and Zhou, 2019; Patelli and Pedrini, 2015). An optimistic language is a form of accounting choice for CEOs. The use of abnormal optimistic tones can be assessed quantitatively by referring to tones that are not related to company performance, risk, and complexity (Brennan and Conroy, 2013; Buchholz et al., 2018; Luo and Zhou, 2019; Patelli and Pedrini, 2015).

Discussion of the tone's relationship to financial reporting practices is mainly focused on the supervisory role of the board of directors and other structural elements of corporate governance (Americic and Craig, 2010; Brennan and Conroy, 2013; BROWN et al., 2020; Judd et al., 2017; Luo and Zhou, 2019; Patelli and Pedrini, 2015; Ploëckinger et al., 2016). This method is unique because it evaluates the CEO's leadership from the narrative language used. Through language analysis, it can be seen that narcissistic CEOs are very identical to aggressive CEOs (Ghafoor et al., 2019; Luo and Zhou, 2019; Patelli and Pedrini, 2015). Previous research states that aggressive financial reporting is positively related to CEO letters using strict, complex, and unattractive language (Brennan and Conroy, 2013; Hesarzadeh and Bazrafshan, 2019; Patelli and Pedrini, 2015). These findings are essential to examine the discretionary corporate narrative for the audit process and the role of tones in influencing each accounting practice (Buchholz et al., 2018).

In addition to the CEO tone as the face of narcissism, the extensive use of first-person pronouns (I) is considered a linguistically valid narcissist marker (Marquez-Ilescas et al., 2019). The use of the word "I" measures narcissism in the context of communication-related to identity, personal, impersonal, public, and the flow of consciousness. Narcissism, through the measurement of singular or subjective pronouns, still raises questions among CEOs.

The measure of a CEO's narcissism can also be seen from the size of his signature (Ham et al., 2018). This is done by validating the size of the signature and studying the relationship to investment policy and company performance. The results obtained suggest the size of the signature influences investment policy—significant investments, especially in research and development expenses, but not in capital expenditure. Companies led by narcissistic CEOs experience low financial productivity in the form of profitability and operating cash flow. Apart from negative performance, narcissistic CEOs receive relatively high compensation and can control the trust of the organization (Fung et al., 2020; Ham et al., 2018).

The ability of CEOs to influence various decisions, including company regulations, can also be measured through the probability of receiving comment letters from securities organizations and stock exchanges (Hesarzadeh and Bazrafshan, 2019). However, the results show a negative and statistically significant, but not economically significant relationship.

Narcissism in the discipline of accounting and psychology is indeed never used up to be discussed. Other cross-disciplines related to CEO narcissism are from the aspect of taxation (Chyz et al., 2019; Ghafoor et al., 2019; Su et al., 2019). There is a positive relationship between narcissistic CEOs and tax avoidance behavior (Chyz et al., 2019; Su et



et al., 2019). However, other research states that geographical and institutional dispersion is negatively related to corporate tax avoidance (Su et al., 2019).

GRAND THEORY OF ACCOUNTING NARCISSISM

An organization is a reflection of the executive priorities and values of the CEO, CEO personality will drive organizational results and influence the strategy, policies, and practices that take place in the company. CEO personality has a significant impact on the sustainability of the company (Merkel-Davies & Brennan, 2017; Zolotoy et al., 2019).

CEOs have many opportunities to influence accounting policy choices and practices. Hambrick already proved that there is a significant relationship between the CEO and accounting returns (refund value accounting) (Marquez-Illescas et al., 2019). Echelon theory shows the relationship of the CEO's personality to the company's performance (Uppal, 2020). Research shows that the higher the level of income, the narcissistic CEO tends to be more optimistic. Accounting choices, whether income increases or decreases by CEOs who are very narcissistic, are due to selfish or opportunistic behavior rather than providing additional information to the market regarding the company's future performance (Ghafoor et al., 2019; Marquez-Illescas et al., 2019).

UET concerning the choice of financial reporting policies is one form of management behavior (Chen et al., 2019; Ploekinger et al., 2016; Zhang et al., 2020). The existence of these perspectives still leaves little room to express personalities, erroneous, and irrational behavior, and the results of decisions taken. Many psychological and economic studies conclude that the characteristics of individuals can influence the outcome of decisions (Ploekinger et al., 2016). Hambrick also considers that individual characteristics play a critical role in shaping the company's strategic choices and will later have an impact on company performance (Aktas et al., 2016; Chyz et al., 2019; Lin et al., 2019; Uppal, 2020). Hambrick and Mason were the first researchers to combine root and reason for action with organizational results. In a strategic choice situation, individuals are faced with a complex phenomenon that is difficult to understand and process thoroughly. Therefore, individuals try to simplify details and aspects. This can be manifested as a lens between one's perception and real events (Zolotoy et al., 2019). By Hambrick, the situation is based on cognitive value. Hambrick also argues that psychological factors are complicated to measure empirically. However, he proposes to use demographic factors in measuring psychological personality dimensions to reduce ambiguity and create valid and reliable dimensions (Abatecola and Cristofaro, 2020).

The narcissistic personality of the CEO can explain some of the company's strategic decisions, such as the very high intensity of research and development, ability to take high risks, too confident in every decision making, acquisition process, capital expenditure, innovation, and high orientation towards (Agnihotri and Bhattacharya, 2019; Brennan and Conroy, 2013; Capalbo et al., 2018; Gupta et al., 2019; Johnson et al., 2019; Judd et al., 2017; Lin et al., 2019; Marquez-Illescas et al., 2019; Palmer et al., 2020; She et al., 2019). The narcissistic characteristics of CEOs can also be explained using other theories, such as Agency theory (Krugun et al., 2019). In that case, if the CEO feels the benefits and diversification outweigh the costs incurred by the individual CEO, such as the risk of losing his job, the CEO tends to pursue the company's strategy and emphasizes the manager's self-interested behavior. Narcissistic CEOs are less prone to consider personal costs while making strategic decisions.

According to Hambrick, several factors strengthen the relationship between UET and strategic selection (Abatecola and Cristofaro, 2020; Scotter, 2019). The first factor is integrating different views on the influence of executives on the results of corporate decisions. The characteristics in UET better suit predicting strategic choices of high-level managerial wisdom. The next factor is the demands of the job from the CEO, which is the difficulty of the needs and challenges of the daily routine facing the executive. Hambrick considers that UET is the best predictor in a company's strategic choices in situations of complex work demands.

UET also states that the personalities and characteristics of the individuals involved are often regarded as producers of information in the decision-making process without regard to cognitive processes (Abatecola and Cristofaro, 2020). It can further be stated that UET contributed to the selection of comprehensive accounting policies (Ploekinger et al., 2016). UET is considered as the organizational framework in various studies.

Research using UET is increasing and provides opportunities to conduct other research. The advantage of using UET is the availability of information regarding the measurement dimensions and utilization of behavioral, psychographic characteristics, integration of other moderating effects, and discussions regarding the development of acceptable earnings management measures and conservatism in accounting.

One obstacle in conducting studies related to the nature and personality of the CEO is the difficulty in finding a valid proxy in theory for the psychological construct that underlies it. Personality assessment tools can measure narcissism itself (Chyz et al., 2019; Fung et al., 2020; Ghafoor et al., 2019; Rijsenbilt and Commandeur, 2013).



Figure 1: Upper Echelon Perspectives Organization (Pfeckinger et al., 2016)

METHODOLOGY

The Flow Of Research Methods

This study reviewed 52 Scopus Q1 indexed articles in the Remote Text Database from the Airlangga Library. The search strategy is as follows:

"Accounting" AND or "OR" (and, or) "Narcissism."

Subsequently, 52 articles were ranked starting from the most extended year to the most recent year (2020). The study focused on the article that deals with CEO Narcissism.



Figure 2: The flow of Research Methods, 2020

Before entering the stage of the writing method, the process of content analysis started from determining the research questions (research questions). The questions (Research Question/RQ) of the current study are as follows:

RQ1: What is the most expressed number of words from the complete journal references used (word frequency) using Nvivo 12 plus?

Word frequency in Nvivo helps researchers in expressing more expressed words in the context of text or narration. Through this analysis, words that have the same meaning can be grouped into one category.

RQ2: Which themes emerge the most from the results of the thematic analysis?

RQ3: How are the interrelationships between themes if they are related to the big themes, namely: Accounting and Narcissism?

RQ4: What themes can be expressed for further research ideas?

Method Stages

This article consists of several steps, namely:

1. The data obtained in this article were from the Unair Library (Unair remotes) at <https://unair.remotexs.co/> in the "Summon" database section. The Main Keywords were "Accounting" and "Narcissism." Data selection was limited to high-reputed international journals (Scopus rank Q1). Results per search journals obtained 52 Articles.
2. All articles references obtained (52 articles) were then inputted into the NVivo 12 plus Qualitative software to explore more words that often appear (word frequency) in the article. With a superior number of words that often appear as many as 100 words with a minimum word length of 5 letters, the following results are obtained:



Figure 3: Word Cloud - The Most Frequently Revealed Word, NVivo 12, 2020

Source: NVivo, 2020

Besides the form of Word Cloud, the number of words often expressed in Scopus Q1 articles can be explained in tabular form as below:

Clustered Word Frequency Coding

1. From the results of 100 keywords found, the next step was to do coding to classify word frequency (number of words) into the main themes of narcissism accounting studies. Grouping the number of words into the central theme in the content analysis is called the thematic process.
2. A total of 24 themes were obtained from all references analyzed using Nvivo 12 plus. All these themes then formed a conceptual framework that will later become the structure of this study. This framework will help in explaining the concept of narcissism accounting in the introduction (Part I) of this article. The conceptual framework of this article can be explained in the picture as follows:

RESULTS

Cluster Coding and Diagram Theory

A literature study using content analysis is beneficial for readers to gain insight into narcissistic accounting. This is because it can uncover essential themes and trends for future research. From 1990 until now, the theme of narcissistic accounting has been still investigated. Content analysis always aims to synthesize articles into coding, quality themes, and easy to update data.

Figure 7 explains the coding cluster based on the main concepts of narcissism accounting. If we look closely, we can see the difference between Figure 5 and Figure 7. Figure 5 explains the relationship between coding with the same level of disclosure and almost the same. However, it shows that there were still themes that were far from the group of themes expressed. The themes that are located far apart in Figure 5 include Earnings, Fraud, Financial, Hubris, and several themes that reflect positive, moderate, or negative sentiment.

These themes were still not widely expressed in the literature review. Specifically, for expressing sentiment (+, -, moderate), it was not observed in this study. This could be a further research opportunity.



In addition to analyzing the theme and coding, the next step is to convince the author that the upper echelon theory (UET) becomes the leading theory (grand theory) of various narcissistic accounting research. The search was performed with exploring the coding "theory" of the 52 articles analyzed. The results show that all articles contained the UET theory as their theoretical basis, and were complemented by various other theories, such as agency theory, legitimate theory, and communication theory. This study only established UET as the basis for various narcissistic accounting research theories.

Table 1: Article Identification on Scopus Ran Q1 Based on Remotext Unairz

No	Year	Title	Author	Journal
1	1990	Top-Management-Team Tenure and Organizational Outcomes: The Moderating Role of Managerial Discretion	Finkelstein, Sydney Hambrick, Donald C.	Administrative Science Quarterly
2	2010	Accounting as a Facilitator of Extreme Narcissism	Armenac, Joel H. Craig, Russell J.	Journal of Business Ethics
3	2010	CEO personality, strategic flexibility, and firm performance: The case of the Indian business process outsourcing industry	Nadkarni, Sucheta Herrmann, Pol	Academy of Management Journal
4	2010	The Role of Ethical Leadership Versus Institutional Constraints: A Simulation Study of Financial Misreporting by CEOs	Chen, Stephen	Journal of Business Ethics
5	2011	Moral Development and Narcissism of Private and Public University Business Students	Traiser, Shanda Eighmy, Myron A.	Journal of Business Ethics
6	2012	Flying Too Close to the Sun? Hubris Among CEOs and How to Prevent it	Petit, Valérie Bollaert, Helen	Journal of Business Ethics
7	2013	Executive hubris: The case of a bank CEO	Brennan, Niamh M. Conroy, John P.	Accounting, Auditing & Accountability Journal
8	2013	Narcissus Enters the Courtroom: CEO of Narcissism and Fraud	Rijsenbilt, Antoinette Commandeur, Harry	Journal of Business Ethics
9	2013	The personality factor: How top management teams make decisions. A literature review	Abatecola, Giampaolo Mandarelli, Gabriele Poggesi, Sara	Journal of Management and Governance
10	2015	Is Tone at the Top Associated with Financial Reporting Aggressiveness?	Patelli, Lorenzo Pedrini, Matteo	Journal of Business Ethics
11	2015	Narcissism and Leadership: A Meta-Analytic Review of Linear and Nonlinear Relationships	Grijalva, Emily Harms, Peter D. Newman, Daniel A. Gudis, Blaine H. Friley, R. Chris	Personnel Psychology
12	2015	Narcissism and the use of personal pronouns are revisited	Carey, Angela L. Brucks, Melanie S. Kilmer, Albrecht CP Holtzman, Nicholas S. Dejers, Ferne Große Back, Mitja D. Brent Donnellan, M. Pennebaker, James W. Mehl, Matthias R.	Journal of Personality and Social Psychology
13	2016	Power CEO and Hubris CEO: a prelude to financial misreporting?	Cormier, Denis Lapointe-Antunes, Pascale Magnan, Michel	Management Decision
14	2016	EO Narcissism and the Takeover Process: From Private Initiation to Deal Completion	Aktas, Nihat De Bodt, Eric Bollaert, Helen Roll, Richard	Journal of Financial and Quantitative Analysis
15	2016	It is all about all of us: The rise of narcissism and its implications for management control system research	Young, S. Mark Du, Fei Dworkis, Kelsey Kay Olsen, Kari Joseph	Journal of Management Accounting Research
16	2016	The influence of individual executives on	Pföckinger, Martin	Journal of Accounting



		corporate financial reporting: A review and outlook from the perspective of upper echelons theory	Aschauer, Ewald Hiebl, Martin RW Rohatschek, Roman	Literature
17	2017	A theoretical framework of external accounting communication: Research perspectives, traditions, and theories	Merkl-Davies, Doris M. Brennan, Niamh M.	Accounting, Auditing and Accountability Journal
18	2017	How do auditors respond to CEO Narcissism? Evidence from external audit fees	Judd, J. Scott Olson, Kari Joseph Siekelberg, James	Accounting Horizons
19	2018	Dark-Side Personality Trait Interactions: Amplifying Negative Predictions of Leadership Performance	Simonet, Daniel V. Tett, Robert P. Foster, Jeff Angelback, Anastasia I. Bartlett, Jennifer M.	Journal of Leadership and Organizational Studies
20	2018	Evenhandedness in Resource Allocation: Its Relationship with CEO Ideology, Organizational Discretion, And Firm Performance	Gupta Abhinav, Briscoe Forrest, Hambrick Donald	Academy of Management Journal
21	2018	Narcissism is a bad sign: CEO signature size, investment, and performance	Ham, Charles Seybert, Nicholas Wang, Sean	Review of Accounting Studies
22	2018	The Impact of Narcissism CEO on Earnings Management	Capalbo, Francesco Frimo, Alex Lim, Ming Ying Mollica, Vito Palumbo, Riccardo	Abacus
23	2018	The moderating role of CEO narcissism on the relationship between uncertainty avoidance and CSR	Kim, Bora Lee, Seoki Kang, Kyung Ho	Tourism Management
24	2018	The use of optimistic tone by narcissistic CEOs	Buchheitz, Frerich Jaeschke, Beemda Lopatta, Kerstin Muus, Karen	Accounting, Auditing and Accountability Journal
25	2019	CEO of Ability and Corporate Social Responsibility	Yuan, Yuan Tian, Gaoliang Lu, Louise Yi Yu, Yangxin	Journal of Business Ethics
26	2019	CEO ability and regulatory review risk	Hesarzadeh, Reza Bazrafshan, Ameneh	Managerial Auditing Journal
27	2019	Narcissism CEO and corporate social responsibility: Does Narcissism CEO affect CSR focus?	Al-Shammari, Marwan Rasheed, A. Al-Shammari, Hussam A.	Journal of Business Research
28	2019	CEO of Narcissism and Internationalization by Indian Firms	Agnihotri, Arpita Bhattacharya, Saurabh	International Management Review
29	2019	Corporate dispersion and tax avoidance	Su, Kun Li, Bin Ma, Chen	Chinese Management Studies
30	2019	Dispositional Sources of Managerial Discretion: CEO Ideology, CEO Personality, and Firm Strategies	Gupta, Abhinav Nackami, Sucheta Mariam, Misha	Administrative Science Quarterly
31	2019	Effects of CEO narcissism on decision-making comprehensiveness and speed	Shc, Zhuofin Li, Quan London, Manuel Yang, Baiyin Yang, Bin	Journal of Managerial Psychology
32	2019	Factors Eliciting Corporate Fraud in Emerging Markets: Case of Firms Subject to Enforcement Actions in Malaysia	Ghulfoor, Abdul Zainudin, Rozaimah Mahdzan, Nurul Shahnaz	Journal of Business Ethics
33	2019	Hear Me Write: Does CEO Narcissism Affect Disclosure?	Marquez-Illescas, Gilberto Zebedee, Allan A.	Journal of Business Ethics



			Zhou, Linying	
34	2019	How does CEO Narcissism Affect corporate social responsibility choice?	Chen, Jing Zhang, Zhe Jia, Ming	Asia Pacific Journal of Management
35	2019	How CEO narcissism Affects earnings management behaviors	Lin, Fengyi Lin, Sheng Wei Fang, Wen Chang	North American Journal of Economics and Finance
36	2019	Making CEO Narcissism Research Great: A Review and Meta-Analysis of CEO Narcissism	Cragun, Ormonde Rhees Olsen, Kari Joseph Wright, Patrick Michael	Journal of Management
37	2019	Measuring CEO personality: Developing, validating, and testing a linguistic tool	Harrison, Joseph S. Thurgood, Gary R. Boivie, Steven Pfarrer, Michael D.	Strategic Management Journal
38	2019	Narcissism in CEO research: a review and replication of the archival approach	Van Scotter, James R.	Management Review Quarterly
39	2019	Narcissistic CEOs and corporate social responsibility: Does the role of an outside board of directors matter?	Ahn, Jin Sun Assaf, A. George Iosiassen, Alexander Baker, Melissa A. Lee, Si Kock, Florian Tsiomas, Mike G.	International Journal of Hospitality Management
40	2019	Overconfidence and Corporate Tax Policy	Chyz, James A. Gaeremynck, Fabio B. Kausar, Asad Watson, Luke	Review of Accounting Studies
41	2019	Power, Status, and Expectations: How Narcissism Manifests Among Women CEOs	Ingersoll, Alicia R Glass, Christy Cook, Alison Joseph, Curry	Journal of Business Ethics
42	2019	The dark and bright sides of hubris: Conceptual implications for leadership and governance research	Zetoun, Hossam Nordberg, Donald Hornberg, Fabian	Leadership
43	2019	The Deliberate Engagement of Narcissistic CEOs in Earnings Management	Buchholz, Ferich Lopatta, Kerstin Maas, Karen	Journal of Business Ethics
44	2019	The Role of Affect in Shaping the Behavioral Consequences of CEO Option Incentives	Zolotoy, Leon O'Sullivan, Don Martin, Geoffrey P. Veeraraghavan, Madhu	Journal of Management
45	2019	Tone of earnings announcements in sin industries	Liu, Yan Zhou, Linying	Asian Review of Accounting
46	2019	Who Follows the Unethical Leader? The Association Between Followers' Personal Characteristics and Intentions to Comply with Committing Organizational Fraud	Johanson, Eric N. Kidwell, Linda A. Lowe, D. Jordan Rockers, Philip MJ	Journal of Business Ethics
47	2020	CEO of Hubris and Firm Pollution: State and Market Contingencies in a Transitional Economy	Zhang, Lu Ren, Shenggang Chen, Xiaohong Li, Dayuan Yin, Duanjinyu	Journal of Business Ethics
48	2020	CEO Narcissism, CEO Duality, TMT agreeableness, and firm performance	Uppal, Nishant	European Business Review
49	2020	Hambrick and Mason's "Upper Echelon of Theory": evolution and open avenues	Abatecola, Gianpaolo Cristofaro, Matteo	Journal of Management History
50	2020	Leader narcissism and outward foreign direct investment: Evidence from Chinese firms	Fung, Hung Gay Qiao, Penghua Yau, Jot	International Business Review



		Zeng, Yuping		
51	2020	The Cascading Effects of CEO Dark Triad Personality on Subordinate Behavior and Performance: A Multilevel Theoretical Model	Palmer, Joshua C., FinnHolmes, R. Michael, Perrewé, Pamela L.	Group and Organization Management
52	2020	What Are You Saying? Using the topic to Detect Financial Misreporting	Brown, Nerissa C., Crowley, Richard M., Elliott, W. Brooke	Journal of Accounting Research

Table 2: The Most Expressed Word, Nvivo 12, 2020

	Word length	Word Count
narcissism	10	4139
journaling	7	2587
management	10	2392
research	8	2285
narcissistic	12	1927
sample	6	1843
accounting	10	1810
personality	11	1712
corporate	9	1710
performance	11	1679
leadership	10	1418
results	7	1334
strategic	9	1321
business	8	1182
model	5	1178
study	5	1147
Hambrick	8	1126
firms	5	1109
studies	7	1094
earnings	8	1088
social	6	1082
review	6	1054
hubris	6	1049
table	5	1022
effects	7	969
financial	9	961
organizational	14	957
variables	9	934
analysis	8	911
theory	6	862
measure	7	858
based	5	854
positive	8	827
relationship	12	822
value	5	789
effect	6	769

industry	8	766
executive	9	760
control	7	743
variable	8	736
level	5	716
psychology	10	715
financial	8	712
decision	8	704
evidence	8	694
using	5	682

Items clustered by word similarity

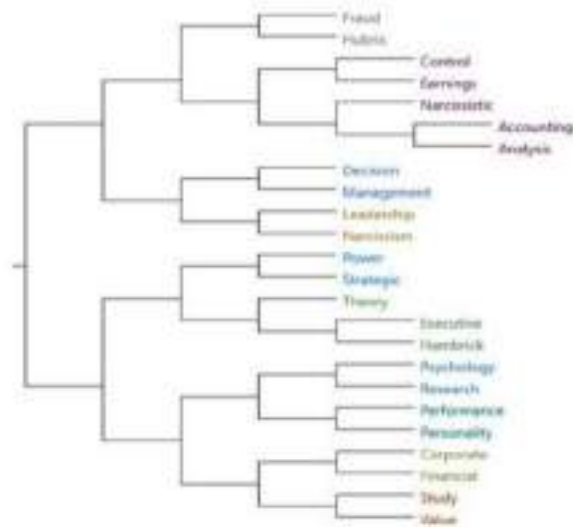


Figure 4: Word Cluster Similarity, Nvivo, 2020

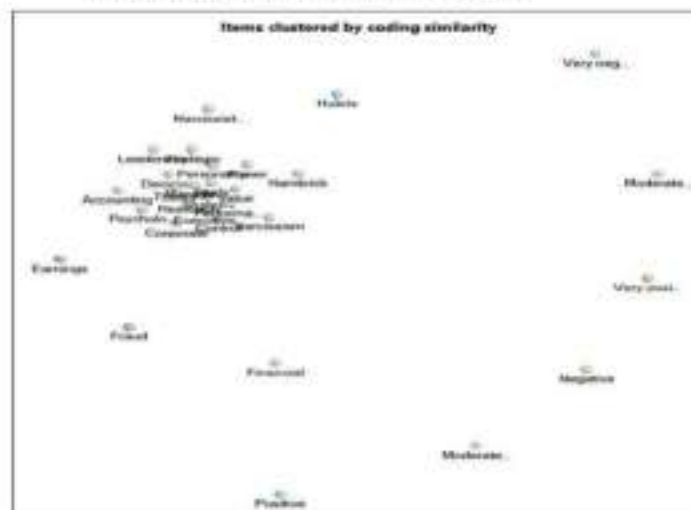


Figure 5: Cluster Coding Similarity, NVivo, 2020

Table 3: Themes of Analysis

Thematic	Total References	Number of References
Fraud	29	655
Power	51	664
Decision	52	704
Financial	23	712
Psychology	50	715
Control	52	743
Executive	54	760
Value	54	789
Theory	54	862
Analysis	55	911
Hubris	32	1049
Earnings	36	1088
Study	55	1094
Hambrick	46	1126
Strategic	50	1321
Leadership	49	1418
Performance	54	1679
Corporate	52	1710
Personality	52	1712
Accounting	49	1810
Narcissistic	43	1927
Research	55	2285
Management	55	2392
Narcissism	49	4139

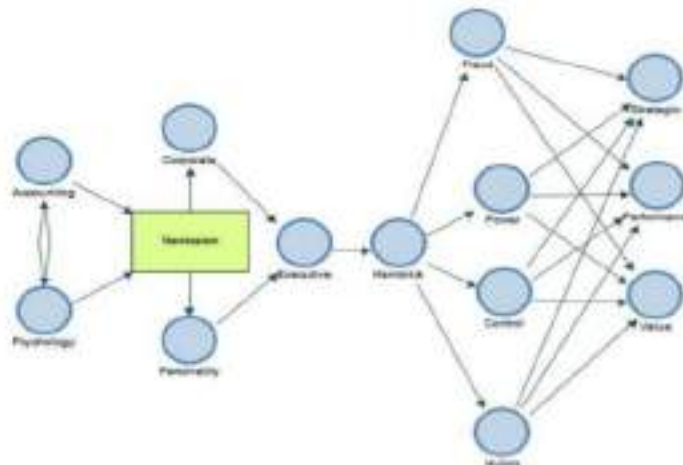


Figure 6: Main Concepts of Narcissism Accounting, 2020



Figure 7: Cluster Coding Based on the Main Concept

Meanwhile, the theory tracing used in research with the theme "Narcissism Accounting" can be described as follows:

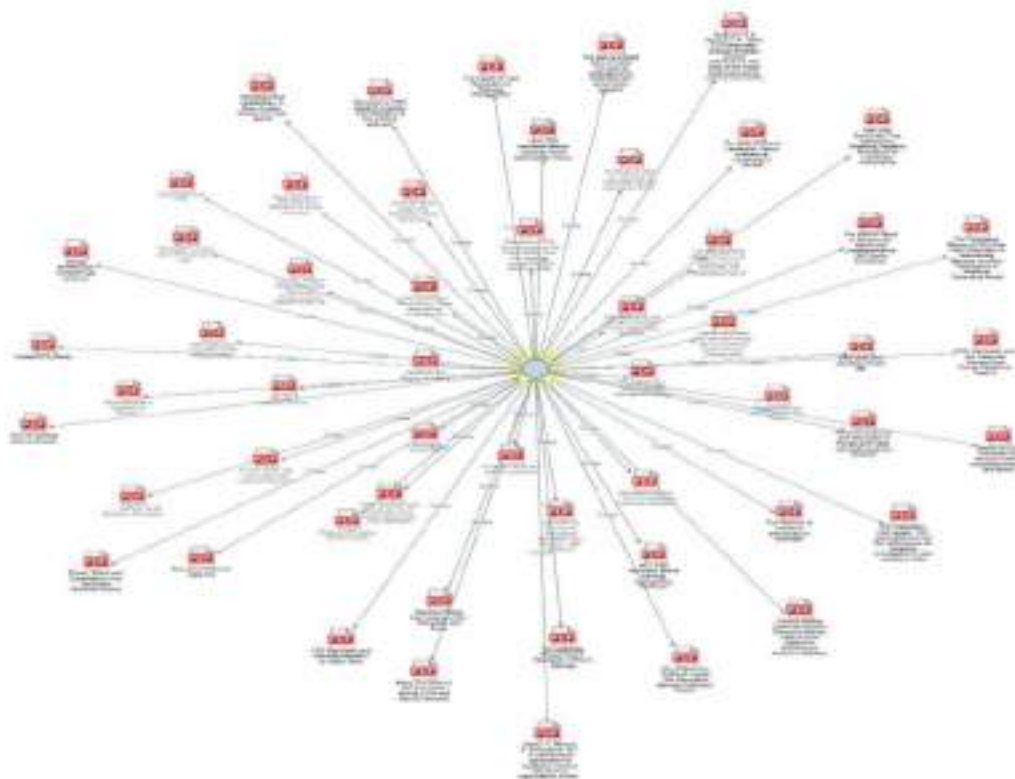


Figure 8: Diagram of the Theory-Upper Echelon Theory, 2020

The entire article analyzed shows that the most widely used theory was the upper echelon theory, which was popularized by Hambrick and Mason.

Relationship Theory, Narcissism, and Narcissism

To see in which articles the upper echelon theory is explained, one can use a comparison diagram. In the comparison diagram, two codings were compared to see any article that explains the theory and not. From the comparison on coding!



theory' with 'narcissism' and coding 'theory' with 'narcissistic,' it can be described the results as in the following table:

Table 4: Comparison Theory-Coding "Narcissism" and "Narcissism"

No	Theory and Narcissism	Theory and Narcissism
1	Corporate Dispersion And Tax Avoidance	A Theoretical Framework for External Accounting Communication Research Perspectives, Traditions, And Theories
2	Everhandedness in Resource Allocation: Its Relationship with CEO Ideology, Organizational Discretion, And Firm Performance	CEO of Ability and Corporate Social Responsibility
3	CEO Personality, Strategic Flexibility, And Firm Performance: The Case Of The Indian Business Process Outsourcing Industry	CEO Ability And Regulatory Review Risk
4	Upper Echelons: The Organization As A Reflection Of Its Top Managers	CEO Power and CEO Hubris: A Prelude To Financial Misreporting?
5	-	Corporate Dispersion And Tax Avoidance
6	-	Factors Eliciting Corporate Fraud In Emerging Markets: Case Of Firms Subject To Enforcement Actions In Malaysia
7	-	Overconfidence And Corporate Tax Policy
8	-	Tone Of Earnings Announcements In Sia Industries
9	-	Top-Management-Team Tenure And Organizational Outcomes: The Moderating Role Of Managerial Discretion
10	-	Upper Echelons: The Organization As A Reflection Of Its Top Managers
11	-	Upper Echelons Theory: An Update

Source: Processed by Nvivo, 2020

Based on the table, it can be explained that four articles did not explicitly tell UE Theory with a comparison of "theory" and "Narcissism" coding. Meanwhile, ten articles did not explain the UE Theory on comparative coding "theory" and "narcissistic." An interesting thing can be revealed that there is 1 article between the two coding comparisons that did not tell UET explicitly. The rest, that the 14 articles, if explored in more depth, can produce several keywords for further research opportunities. The possible keywords for the next research theme are:

"Tax", "strategic", "CEO Ability", "Corporate Social Responsibility", "Regulatory Risk", "Earning Announcements", "Top Management Team."

Source: Processed Nvivo 12, 2020

Regarding supporting the previous comparative coding analysis, this study then made a coding comparison of the "theory" and "Ham- brick" codes to ensure that the UET was indeed not explained in the 14 previous comparative articles. The results of the second comparison show that five articles did not explain the UE theory. Like the previous explanation that UET was first put forward by Hambrick and the mention of EU theory can be equated with Hambrick's Theory.

"Dark Side", "Fraud", "Moral", "Misreporting", and "Unethical"

Table 5: Comparison Theory- Printing Chart "Hambrick"

1	Dark-Side Personality Trait Interactions: Amplifying Negative Predictions of Leadership Performance
2	Factors Eliciting Corporate Fraud in Emerging Markets: Case of Firms Subject to Enforcement Actions in Malaysia
3	Moral Development and Narcissism of Private and Public University Business Students
4	The Role of Ethical Leadership Versus Institutional Constraints: A Simulation Study of Financial Misreporting by CEOs
5	Who Follows the Unethical Leader? The Association Between Followers' Personal Characteristics and Intentions to Comply in Committing Organizational Fraud
6	Dark-Side Personality Trait Interactions: Amplifying Negative Predictions of Leadership Performance
7	Factors Eliciting Corporate Fraud in Emerging Markets: Case of Firms Subject to Enforcement Actions in Malaysia



8	Moral Development and Narcissism of Private and Public University Business Students
9	The Role of Ethical Leadership Versus Institutional Constraints: A Simulation Study of Financial Misreporting by CEOs
10	Who Follows the Unethical Leader? The Association Between Followers' Personal Characteristics and Intentions to Comply in Committing Organizational Fraud

Source: Processed by Nvivo, 2020

It can be an essential theme that can be a further research opportunity.

Table 6: Further Research Opportunity

"Tax", "strategic", "CEO Ability", "Corporate Social Responsibility", "Regulatory Risk", "Earning Announcements", "Top Management Team" "AND" "OR" "Dark Side", "Fraud", "Moral", "Misreporting", "Unethical"

Source: Processed by Nvivo, 2020

CONCLUSION

Narcissistic accounting is still a fundamental idea to proceed into models and other types of research. The target of the narcissism account itself is executives or CEOs of the company. A very narcissistic CEO has the opportunity to engage in non-ethical activities and fraud. The results of content analysis increasingly show that the leading theory in explaining the narcissistic structure of an organization or company was the upper echelon theory (UET), which was first proposed by Hambrick. A total of 52 articles from highly reputable journals indexed by Scopus Q1 proved that several themes could be the basis for further research. These themes were interconnected and explain how CEO narcissism was associated with non-ethical activities such as earnings management, fraud, or errors in reporting. The relationship with corporate sustainability reporting was also still a significant trend for further research. The implications of this study can be guidance in conducting a content analysis of a set of data to produce information that can be used in decision making. This study only covers the keywords "Accounting" and "Narcissism" in one database (Unair remotext). It is expected that in further studies, more broadening of keywords by considering the year of publication, the number of citations, and scoring of journals in Scopus in more than one database, so that the data obtained becomes more focused and information-rich. Furthermore, future research is expected to see and express sentiments that arise from the data obtained, which are not observed in the present study. The use of qualitative software analysis tools other than NVivo 12, such as Diction or Leximancer, is highly recommended.

LIMITATION AND STUDY FORWARD

This study has several limitations:

1. This study is only sourced from one database from the Remote Text Unair Library, so there may be some article information left behind.
2. Many other factors may limit the scope of the network in determining to code. An example can be seen as the reputation of the author, the author Institution, or the number of citations.
3. This study did not analyze the number of citations and sources of references from published articles.
4. This study only extracts information about the year of publication, author's name, article title, and journal name.

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AUTHORS CONTRIBUTION

All co-authors contribute a sizeable work to the article. The first author was responsible for proposing the research idea as well as exploring the existing literatures, doing content analysis using software, searching limitation study, article redactional, and discussion research. The second and third author was responsible for reviewing the whole paper.

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