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

by Dian Agustia
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 (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 narcissistic 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., 2013; Judd et al., 2017; So 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 uses 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 (Anernic 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 (Carey 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 narcissistic 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 (Anernic and Craig, 2010; Brennan and Conroy, 2013; BROWN et al., 2020; Buchholz et al., 2013; Chyz et al., 2019; Corner et al., 2016; Judd et al., 2017; Luo and Zhao, 2015; 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 (Austecola and Cristofaro, 2020; Austecola et al., 2013; Brennan and Conroy, 2013; Finkelstein and Hambrick, 1990; Nadkarni 822 | https://giapjournals.com/hssr/index
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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; Atkas et al., 2016; Amernic and Craig, 2010; Brennan and Conroy, 2013; Buchbinder 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; Pöckinger et al., 2016). Highly narcissistic CEOs deem themselves as leaders who use financial accounting procedures to protect themselves and ensure how well their accounting performance can be felt by stakeholders (Aktas et al., 2016; Lin et al., 2019; Pöckinger et al., 2016). This is the underlying philosophy of narcissistic accounting.

Previous research and empirical studies revealed Narcissistic CEOs that utilize unethical behavior, especially for CEOs who are very narcissistic (Amernic and Craig, 2010; Buchbinder et al., 2018; Chen, 2010; Johnson et al., 2019; Pöckinger et al., 2016; Zeitzon et al., 2019). However, on the other hand, the narcissistic CEO is also significant for the company (Agnostini and Bhatia-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 (Youn et al., 2016). In psychology, leaders have personality traits called the dark triad (Simons et al., 2016; Carey et al., 2015; Grijalva et al., 2015; Palmer et al., 2020; Pöckinger et al., 2016; Zeitzon et al., 2019). In general, dark triads are classified as narcissism, Machiavellianism, and psychopathy. 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; Ribeish and Connigham, 2013; Scorer, 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; Zeitzon et al., 2019). Hu!ris 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 (Buchbinder et al., 2018; Harrison et al., 2019; Zeitzon et al., 2019). Managerial hubris behaviors range from taking advantage of accounting policy choices to improve self-image or individual track records (Buchbinder and Conroy, 2013; Cornforth et al., 2016; Zeitzon et al., 2019). These managerial hubris behaviors are related to accrual-based earnings management (Buchbinder et al., 2018; 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; Buchbinder et al., 2018; Capalbo et al., 2018; Chen, 2010; Chyz et al., 2019; Lin et al., 2019; Pöckinger 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 reduce 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 two 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 Eghlimy, 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, & Joseph, 2019; Ingersoll, Glass, Cook, & Joseph, 2019; Atkins et al., 2013; Finkelstein & Hambrick, 1990; Olsen, 2019; Naudlt & Hermann, 2010; Ploegkinger et al., 2019).

Narcissistic CEOs are also influenced by gender (Ingersoll, Glass, Cook, & Olsen, 2019). Previous research states that female CEOs 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 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 (Ghafourt, 2019; Ingersoll, Glass, Cook, & Olsen, 2019; Johnson et al., 2019; Li et al., 2019; Ghafourt, 2019; Johnson et al., 2019; Li 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 (Awan et al., 2016; Brenman and Conroy, 2013; Carey et al., 2015; Chy et al., 2019; Hesarehadi and Bazrafshan, 2019; Lin et al., 2019; Ploegkinger 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 (Ali-Shteiwi 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 (Li 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-Illiescas 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 Pedrin, 2015). An optimistic language is a form of accounting choice for CEOs. The use of abnormal optimistic tone can be assessed quantitatively by referring to tones that are not related to company performance, risk, and complexity (Brenman and Conroy, 2013; Buchholz et al., 2018; Luo and Zhou, 2019; Patelli and Pedrin, 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 (Amernic and Craig, 2010; Brenman and Conroy, 2013; Brown et al., 2020; Judd et al., 2017; Luo and Zhou, 2019; Patelli and Pedrin, 2015; Ploegkinger 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 (Ghafourt, 2019; Luo and Zhou, 2019; Patelli and Pedrin, 2015). Previous research states that aggressive financial reporting is positively related to CEO letters using strict, complex, and intransitive language (Brenman and Conroy, 2013; Hesarehadi and Bazrafshan, 2019; Patelli and Pedrin, 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-Illiescas, 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 (Hao 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 receive relatively high compensation and control the trust of the organization (Fung et al., 2020; Hao 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 (Hesarehadi 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 (Chy et al., 2019; Ghafourt, 2019; Su et al., 2019). There is a positive relationship between narcissistic CEOs and tax avoidance behavior (Chy et al., 2019; Su et
However, other research states that geographical and institutional dispersion is negatively related to corporate tax avoidance (Su et al., 2019).

**GRAND THEORY OF ACCOUNTING NARCISISM**

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 (Merkle-Davies & Brennan, 2017; Zolotov 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 return (refund value accounting) (Munguez-Iglesias et al., 2019). Echelon theory shows the relationship of the CEO's personality to the company's performance (Uppul, 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; Munguez-Iglesias et al., 2019).

UEC concerning the choice of financial reporting policies is one form of management behavior (Chen et al., 2019; Plickinger et al., 2019; Zhang et al., 2020). The existence of these perspectives still leaves little room to express personalities, errors, and irrational behavior, and the results of decisions taken. Many psychological and economic studies conclude that the characteristics of individuals influence the outcome of decisions (Plickinger et al., 2016). Hambrick also considers that individual characteristics play a crucial role in shaping the company's strategic choices and will later have an impact on company performance (Axtas et al., 2016; Chyz et al., 2019; Li et al., 2019; Uppul, 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 facing 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 (Zolotov 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; Judki et al., 2017; Li et al., 2019; Munguez-Iglesias 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 (Cugum 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 UEC and strategic selection (Abatecola and Cristofaro, 2020; Scott, 2019). The first factor is integrating different views on the influence of executives on the results of corporate decisions. The characteristics in UEC are better suited to 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 UEC is the best predictor in a company's strategic choices in situations of complex work demands.

UEC 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 UEC contributed to the selection of comprehensive accounting policies (Plickinger et al., 2016). UEC is considered as the organizational framework in various studies.

Research using UEC is increasing and provides opportunities to conduct other research. The advantage of using UEC is the availability of information regarding the measurement dimensions and utilization of behavioral, psychographic characteristics, integration of other moderating factors, 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; Rijsehlen and Comnendie, 2013).
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.remotes.eu 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](image)

*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, legitimacy theory, and communication theory. This study only established UET as the basis for various narcissistic accounting research theories.

Table 1: Article Identification on Scopus Run Q1 Based on Remotext Uniaurz

| No | Year | Title                                                                 | Author(s)                        | 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                      | Ansems, 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 Traiser, Shanda        | Eighmy, Myron A.                | Journal of Business Ethics                    |
| 6  | 2012 | Flying Too Close to the Sun? Harbirs Among CEOs and How to Prevent It | Petit, Valérie, Bollaert, Helen | Journal of Business Ethics                    |
| 7  | 2013 | Executive Harbirs: The case of a bank CEO                             | Brennan, Niamh M., Conroy, John P. | Accounting, Auditing & Accountability Journal |
| 8  | 2013 | Narcissus Enters the Courtroom: CEO Narcissism and Fraud               | Rijswijt, Antoinette Commandeur, Harry | Journal of Business Ethics                    |
| 9  | 2013 | The personality factor: How top management teams make decisions. A literature review | Abatecola, Gianpaolo, Mandarelli, Gabriele, Pugesi, Sara | Journal of Management and Governance         |
| 10 | 2015 | Is Tone at the Top Associated with Financial Reporting Aggressiveness? | Patelli, Lorenzo, Pedroni, Matteo | Journal of Business Ethics                    |
| 11 | 2015 | Narcissism and Leadership: A Meta-Analytic Review of Linear and Nonlinear Relationships | Grihalva, Emily, Harms, Peter D., Newman, Daniel A., Gaddis, Blaine H., Fraley, R. Chris | Personnel Psychology                        |
| 12 | 2015 | Narcissism and the use of personal pronouns are revisited              | Carey, Angela L., Brucks, Melanie S., Kühner, Albrecht CP, Holtzman, Nicholas S., Diels, Ferne Große Back, Milja D., Brent Donnellian, M., Pennebaker, James W., Mehl, Matthias R. | Journal of Personality and Social Psychology |
| 13 | 2016 | Power CEO and Harbirs CEO: a prelude to financial misreporting?       | Cormier, Denis, Lapointe-Aannees, Pascale | Management Decision Magnaas, Michel         |
| 14 | 2016 | EO Narcissism and the Takeover Process: From De Bodt, Eric, Bollaert, Helen Roll, Richard | Akeas, Nihat | 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 | Yeung, S. Mark, Du, Fei, Dworak, Kelsey Kay, Olsen, Kari Joseph | Journal of Management Accounting Research     |
| 16 | 2016 | The influence of individual executives on Plootker, Martin             | Journal of Accounting             |

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| Volume Number | Title                                                                                                           | Authors                                                                 | Journal                                           |
|---------------|-----------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|---------------------------------------------------|
| 17 2017       | A theoretical framework of external accounting communication: Research perspectives, traditions, and theories     | Merkl-Davies, Doris M., Brennan, Niannh M.                             | Accounting, Auditing and Accountability Journal    |
| 18 2017       | How do auditors respond to CEO Narcissism? Evidence from external audit fees                                   | Uddi, J. Scott, Olsen, Kari Joseph, Stekelberg, 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 Academy of Management, Forrest, Harnick Donald | Journal of Leadership and Organizational Studies |
| 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, Primo, Alex, Lim, Ming Ying, Mollica, Vito, Palumbo, Riccardo | Abacus                                            |
| 23 2018       | The moderating role of CEO narcissism on theKim, Roro relationship between uncertainty avoidance and Lee, Seoki CSR | Kang, Kyoung Ho                                                      | Tourism Management                                |
| 24 2018       | The use of optimistic tone by narcissistic CEOs                                                                    | Yuan, Yu, Tian, Guo, Liang, Lu, Louise Yi, Yu, Yangxian             | Accounting, Auditing and Accountability Journal    |
| 25 2019       | CEO of Ability and Corporate Social Responsibility                                                              | Hesarradeh, Reza, Bazzafshan, Ameneh                                 | Journal of Business Ethics                        |
| 26 2019       | CEO ability and regulatory review risk                                                                              | Al-Shammari, Marwan, Rasheed, A., Al-Shammari, Hussam A.             | Journal of Business Research                      |
| 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 of Indian Firms                                                       | Agnihotri, Asita, Bhattacharya, Saurabh                              | International Management Review                   |
| 29 2019       | Corporate dispersion and tax avoidance                                                                              | Si, Kai, Li, Bin, Ma, Chen                                           | Chinese Management Studies                        |
| 30 2019       | Dispositional Sources of Managerial Discretion: Gupta, Abhinav, CEO Ideology, CEO Personality, and FirmNadkami, Sucheta Strategies | Martiam, Misha                                                      | Administrative Science Quarterly                   |
| 31 2019       | Effects of CEO narcissism on decision-making comprehensiveness and speed                                          | Shi, Zhaolun, 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, Zainudin, Rozaimah, Malaysia   | Mahdraz, Nurul Shuhnaan                                              | Journal of Business Ethics                         |
| 33 2019       | Hear me Write: Does CEO Narcissim Disclosure Affect Marquez-Iglesias, Gilberto Zebedee, Allan A. | Mahdraz, Nurul Shuhnaan                                              | Journal of Business Ethics                         |
| Year | Title                                                                 | Authors                                                                                      | Journal                                      |
|------|----------------------------------------------------------------------|---------------------------------------------------------------------------------------------|----------------------------------------------|
| 2019 | How does CEO Narcissism Aff corporate social responsibility choice? | Chen, Jing Zhang, Zhe Jia, Ming                                                           | Asia Pacific Journal of Management            |
| 2019 | How CEO narcissism Affects earnings management behaviors             | Lin, Fengyi Liu, Shengwei Fang, Wen Chang                                                   | North American Journal of Economics and Finance |
| 2019 | Making CEO Narcissism Research Great: Review and Meta-Analysis of CEO Narcissism | Cranton, Ormonde Rhees Olsen, Kari Joseph Wright, Patrick Michael                            | Journal of Management                         |
| 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                  |
| 2019 | Narcissism in CEO research: a review and replication of the archival approach | Van Scott, James R.                                                                          | Management Review Quarterly                   |
| 2019 | Narcissistic CEOs and corporate social responsibility: Does the role of an outside board directors matter? | Ahn, Jin Sun Assaf, A. George Jorgensen, Alexander Baker, Melissa A. Lee, S. Kock, Florian Tsions, Mike G. | International Journal of Hospitality Management |
| 2019 | Overconfidence and Corporate Tax Policy                                | Chyz, James A. Guertner, Fabio B. Kausar, Asad Watson, Luke                                | Review of Accounting Studies                  |
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| 2019 | The dark and bright sides of hubris: Conceptual implications for leadership and governance research | Zeitoun, Hosam Nordberg, Donald Hornberg, Fabian                                          | Leadership                                    |
| 2019 | The Deliberate Engagement of Narcissistic CEOs in Earnings Management | Buchholz, Frerich Lopatta, Kerstin Ross, Karen Maas, Mike G.                                | Journal of Business Ethics                    |
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| 2020 | CEO Narcissism, CEO Duality, TMT agreeableness, and firm performance   | Uppal, Nishant                                                                             | European Business Review                     |
| 2020 | Hambrecht and Mason's "Upper Echelon of Theory": evolution and open avenues | Abatecola, Gianpaolo Cristofaro, Matteo                                                     | Journal of Management History                |
| 2020 | Leader narcissism and foreign direct investment: Evidence from Chinese firms | Fang, Hung Qiao, Penghua Yau, Jot                                                           | International Business Review                |
Table 2: The Most Expressed Word, Nvivo 12, 2020

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

Figure 4: Word Cluster Similarity, NVivo, 2020

Figure 5: Cluster Coding Similarity, NVivo, 2020
### Table 5: Themes of Analysis

| Thematic       | Total References |
|----------------|------------------|
| Fraud          | 655              |
| Power          | 664              |
| Decision       | 704              |
| Financial      | 712              |
| Psychology     | 715              |
| Control        | 743              |
| Executive      | 760              |
| Value          | 789              |
| Theory         | 862              |
| Analysis       | 911              |
| Hubris         | 1049             |
| Earnings       | 1088             |
| Study          | 1094             |
| Hambrick       | 1126             |
| Strategic      | 1321             |
| Leadership     | 1418             |
| Performance    | 1679             |
| Corporate      | 1710             |
| Personality    | 1712             |
| Accounting     | 1810             |
| Narcissistic   | 1927             |
| Research       | 2285             |
| Management     | 2392             |
| Narcissim      | 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:

| 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  | Evenhandedness 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 Sin 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 key words 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 "Hambrick" 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"

| No | 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 Commit 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 |
CONCLUSION

Narcissistic accounting is still a fundamental idea to proceed into models and other types of research. The target of the narcissism account is itself 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 remote). 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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