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**Personal Gains, Social Losses: Examining Cynicism and Cheating in the Accounting
Area in Light of Utilitarianism**

**Ganhos Pessoais, Perdas Sociais: Examinando o Cinismo e a Trapaça na Área de
Contabilidade à Luz do Utilitarismo**

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**“If I have seen further, it is by standing on the shoulders of giants”
(Isaac Newton)**

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ABSTRACT

The aim of this study is to analyze the relationship between accounting practitioners' trait cynicism and multiple types of cheating in light of utilitarianism. The research design comprises the elaboration of a survey that included questions about cynicism, cheating, moral conflict scenarios (vignettes), social desirability response bias, and personal information. The questionnaire was submitted to two pilot tests (Tests A and B). The definitive version of the survey was approved by an institutional review board and made available via social networks (LinkedIn and Facebook) and websites of accounting regional councils and was available to receive responses from February to April 2022. In all, 331 accounting practitioners participated in the study. For data analysis, the following techniques were used: descriptive statistics, comparative analysis, factor analysis, correlation analysis, binary regression models, proportion tests, and multinomial regression models. The results indicated that the level of cynicism of accounting professionals is mild to moderate. Therefore, they are professionals who do not have a strong natural inclination to distrust the sincerity of other people's actions. Participants also responded that cheating practices are generally unacceptable. This finding is compatible with utilitarianism since cheating behaviors tend to benefit few at the expense of many individuals. Thus, perceiving cheating as unacceptable is consistent with the utilitarian view. Accounting practitioners reported higher rates of cheating in their academic and personal lives, and a significantly lower rate in their professional lives. This result suggests that cheating behavior occurs at different frequencies when professional matters are involved and that the dimension of life can affect the propensity to cheat. Binary regression models produced evidence that trait cynicism is positively associated with active cheating but not passive cheating. Thus, cynical accounting practitioners tend to engage in proactive cheating, rather than engaging in passive cheating. In addition, there is evidence, albeit limited, to support that cynicism is significantly related to cheating in accounting professionals' personal and academic lives, but not in their professional ones. The low occurrence of cheating in the professional dimension and the level of cynicism (mild to moderate) may represent a possible explanation for this result in professional life. The findings concerning the moral conflict scenarios support that cheating behavior depends on the scenario. For example, most participants would not report additional donation expenses to achieve a reduction in their income tax but would be willing to sell their shares in the capital market based on insider information in order to avoid losses on their investment. Trait cynicism is relevant to modify the chance of how participants respond to some of the studied scenarios. The implications of this work rest on the following points: (i) the level of cynicism of accounting professionals should not be an immediate concern, since it is mild to moderate; (ii) in general, the findings are consistent with utilitarianism insofar as accounting practitioners perceive cheating as unacceptable and as an action that benefits the few at the expense of the many; (iii) cheating occurs more frequently in personal and academic life compared to the professional one, refuting the view that academic and professional behaviors are significantly related; (iv) results may vary depending on the cynicism proxy used. The literature on cynicism in the scope of accounting is still incipient and more studies are needed before recommendations on how to reduce or treat it are made. Research opportunities are provided at the end of the dissertation.

Keywords: Accounting; Cynicism; Cheating; Utilitarianism; Survey.

RESUMO

O objetivo do presente estudo é analisar a relação entre o traço de cinismo e múltiplos tipos de trapaça dos profissionais contábeis à luz do utilitarismo. O desenho de pesquisa compreende a elaboração de um questionário no qual estavam incluídas questões sobre cinismo, trapaça, cenários de conflito moral (vinhetas), viés de resposta de desejabilidade social e informações pessoais. O questionário foi submetido a dois testes-pilotos (Testes A e B). A versão definitiva do questionário foi aprovada por um comitê de ética e disponibilizada via redes sociais (LinkedIn e Facebook) e websites de conselhos regionais de contabilidade e ficou disponível para receber respostas de fevereiro a abril de 2022. Ao todo, 331 profissionais contábeis participaram do estudo. Para a análise dos dados, foram utilizadas as seguintes técnicas: estatísticas descritivas, análises comparativas, análises fatoriais, análises de correlação, modelos de regressão binária, testes de proporções e modelos de regressão multinomiais. Os resultados indicaram que o nível de cinismo dos profissionais contábeis é de leve a moderado. Logo, são profissionais que não possuem uma forte inclinação natural de desconfiança em relação à sinceridade das ações de outras pessoas. Os participantes também responderam que as práticas de trapaça são, em geral, inaceitáveis. Este achado é compatível com o utilitarismo, uma vez que condutas trapaceiras tendem a beneficiar poucos às custas de muitos indivíduos. Deste modo, perceber a trapaça como inaceitável é coerente com a visão utilitarista. Os profissionais contábeis reportaram maiores taxas de trapaça em suas vidas acadêmica e pessoal, e uma taxa significativamente menor em sua vida profissional. Este resultado sugere que a conduta de trapaça ocorre em frequências distintas quando assuntos profissionais estão envolvidos e que a dimensão da vida pode afetar a propensão à trapaça. Os modelos de regressão binária produziram evidências de que o traço de cinismo está positivamente associado à trapaça ativa, mas não à trapaça passiva. Logo, profissionais contábeis cínicos tendem a apresentar comportamentos trapaceiros proativos, em vez de se engajarem em uma atuação de trapaça passiva. Em adição, há evidências, mesmo que limitadas, para sustentar que o cinismo está relacionado à trapaça de modo significativo nas vidas pessoal e acadêmica dos profissionais contábeis, mas não na profissional. A baixa ocorrência de trapaça na dimensão profissional e o nível de cinismo (leve a moderado) podem representar uma possível explicação para este resultado na vida profissional. Os achados concernentes aos cenários de conflito moral sustentam que o comportamento de trapaça depende do cenário exposto. Por exemplo, a maioria dos participantes não reportaria despesas de doação adicionais para conseguir uma redução no seu imposto de renda, mas estaria disposta a vender suas ações no mercado de capitais com base em informação privilegiada visando evitar perdas com o seu investimento. O traço de cinismo é relevante para modificar a chance de como os participantes respondem a alguns dos cenários estudados. As implicações do presente trabalho repousam nos seguintes pontos: (i) o nível de cinismo dos profissionais contábeis não deve ser uma preocupação imediata, já que é de leve a moderado; (ii) em geral, os achados são consistentes com o utilitarismo na medida em que os profissionais contábeis percebem a trapaça como inaceitável e como conduta de beneficia poucos às custas de muitos; (iii) a trapaça ocorre mais frequentemente nas vidas pessoal e acadêmica em comparação à vida profissional, refutando a visão de que os comportamentos na vida acadêmica e profissional estão intimamente relacionados; (iv) os resultados podem variar dependendo da proxy de cinismo utilizada. A literatura sobre o cinismo no escopo da contabilidade ainda é incipiente e mais estudos são necessários antes que recomendações de como reduzi-lo ou tratá-lo sejam efetuadas. Oportunidades de pesquisa são fornecidas ao final da tese.

Palavras-chave: Contabilidade; Cinismo; Trapaça; Utilitarismo; Questionário.

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LIST OF ABBREVIATIONS

3CMCDS	Three-item version of Cook–Medley Cynical Distrust Scale
5CMCDS	Five-item version of Cook–Medley Cynical Distrust Scale
10MCSDS	Ten-item version of Marlowe and Crowe’s Social Desirability Scale
AAA	American Accounting Association
ANOVA	Analysis of Variance
CI	Confidence Interval
CIMA	Chartered Institute of Management Accountants
CFC	Conselho Federal de Contabilidade (Accounting Federal Council)
CMCDS	Cook–Medley Cynical Distrust Scale
CPA	Certified Public Accountant
CRC	Conselho Regional de Contabilidade (Accounting Regional Council)
ER	Exempt Research
GLM	Generalized Linear Model
GTMRR	Greater Than Minimal Risk Research
ICF	Informed Consent Form
IESBA	International Ethics Standards Board for Accountants®
IRB	Institutional Review Board
KMO	Kaiser-Meyer-Olkin
LL	Log Likelihood
MBI-ES	Maslach Burnout Inventory – Educators Survey
MBI-GS	Maslach Burnout Inventory – General Survey
MBI-HSS	Maslach Burnout Inventory – Human Services Survey
MMPI	Minnesota Multiphasic Personality Inventory
MRR	Minimal Risk Research
MW	Minimum wage
OLBI	Oldenburg Burnout Inventory
PHNS	Philosophies of Human Nature Scale
SAM	Sample Adequacy Measure
SciELO	Scientific Electronic Library Online
SD	Standard Deviation
SDRB	Social Desirability Response Bias
SLR	Systematic literature review
UK	United Kingdom
US	United States
WLB	Work-life Balance

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1. INTRODUCTION

Some consider that we live in a cynical age (Dean Jr et al., 1998; Duesing, 2018; Kanter & Mirvis, 1989), in which no person or company can be trusted. They are all subject to strong suspicion. This cynical view of the world is supported by innumerable cases of financial fraud, robbery, and other cheating practices. Cheating is a global phenomenon and, in some contexts, it became the rule rather than the exception (Crittenden et al., 2009). Given the frequent use of cheating, it became easier to develop cynicism toward people and companies. “Society’s key positions have long since belonged to a diffuse cynicism in boards, parliaments, committees, company leadership, editorial offices, practices, faculties, law and newspaper offices” (Sloterdijk et al., 1984, p. 192). Cynicism has reached strategic positions within societies and companies.

In business settings, individuals have more reasons to be cynical. First, there is evidence to suggest that business students cheat more than non-business ones (McCabe, 2005; McCabe & Trevino, 1993, 1995; Rettinger & Jordan, 2005). Second, Lawson (2004) found that business students believe that immoral behavior is dominant in the business field and is demanded to advance in their professional careers. “When prominent executives are exposed as liars and cheats, the die is cast for students to view their behavior as acceptable. The perception that cheating is a component integral to success in business is an understandable conclusion” (Crawford & Stellenwerf, 2011, p. 25). And third, “similar to politics, business has earned the reputation for being an area where people and companies are not particularly bothered by scruples” (Bernardi & LaCross, 2004, p. 13).

Enron is a classic example of abusive corporate practices, in which a few benefited at the expense of many. On the media, it is also easy to find cases of immoral behavior in the business area. The Netflix documentary series “Dirty Money” shows multiple cases of questionable practices. As these examples oftentimes involve the company’s financials, accountants and accounting auditors are key agents in facilitating – or not facilitating – immoral conduct. “To cook the books” and “creative accounting” are terms that emerged from aggressive financial practices. As cynicism can permeate the very core of a company, it seems reasonable to seek for better understanding it in the accounting field.

Based on the literature review (reported in [Chapter 2 – Theoretical support](#)), the first studies on cynicism – as an empirical construct – within the accounting literature were published in the *Accounting Education* and the *Journal of Business Ethics* in the mid-1990s (Ameen et al., 1996a, 1996b). The results of these studies indicated a positive relationship between cynicism and cheating. Subsequent research has been published in other journals (Bernardi & Adamaitis, 2006; Bernardi & LaCross, 2004; Salter et al., 2001; Subagyo, 2012). However, although prior accounting research provided valuable findings, it did not focus on cynicism *per se*. Also, it only used Sierles et al.'s (1980) instrument to measure cynicism.

Cynicism is a complex construct¹ that has been examined under different definitions (Wanous et al., 2000). Some consider that cynicism and skepticism are synonymous (Ketron, 2016; Turner & Valentine, 2001). Other researchers consider that it is a stronger form of skepticism (Chiaromello et al., 2008). In dental education, Brands et al. (2011) conceptualize it as follows: “if the student had a correct understanding of the ethical norm, but expected that most dentists would behave otherwise, such an answer expressed ‘cynicism’ on the part of the student” (p. 205). It suggests that cynicism is composed, at some level, of controversial behavior. From a generic viewpoint, cynicism “reflects a basic distrust of human nature and motives” (Bernardi & LaCross, 2004, p. 15). And, in organizational change studies, cynicism is a negative attitude toward a company or an object (Abraham, 2000; Rubin et al., 2009).

Its definition has also changed over time, but I focus on its contemporary meaning for now. There are basically two perspectives on the contemporary (modern) cynicism² (Abraham, 2000; Andersson & Bateman, 1997; Brown et al., 2017; Hochwarter et al., 2004; James et al., 2011; T. W. Smith et al., 1988; Stanley et al., 2005), which are (i) *a personality trait* and (ii) *a situation-specific reaction* to events. First, I will discuss the cynicism as a personality trait and then as a situational reaction.

Personality cynicism, or *trait cynicism* (Abraham, 2000; Hochwarter et al., 2004; James et al., 2011), has been conceptualized as a characteristic represented by a natural mistrust of the motivations of people’s behaviors that is *not malleable* to situational cues and does not focus

¹ This dissertation uses the definition from Hair Jr et al. (2019), in which construct is an unobservable concept that is definable in theoretical terms but is not directly measurable or be measured without error.

² The contemporary (modern) cynicism is distinct from the ancient (classical) cynicism. This discussion is presented in [Chapter 2 Theoretical support](#). All mentions of cynicism up to and after this point refer to contemporary cynicism, unless otherwise stated.

on a specific object (Hochwarter et al., 2004; James et al., 2011), as well as oftentimes results in frustration, disillusionment, and contempt. Trait cynicism, therefore, is a general belief that human nature cannot be trusted and remains *stable across settings* (Bernardi & LaCross, 2004; Chiaburu et al., 2013; Hochwarter et al., 2004; Stanley et al., 2005). Similarly, Abraham (2000) supports that

personality cynicism is the only form of cynicism that is an *innate, stable trait* reflecting a generally negative perception of human behavior. It is characterized by cynical contempt and weak interpersonal bonding. There is a deep-rooted mistrust of others based upon the sweeping generalization that the world is filled with dishonest, conniving, uncaring, and selfish people who are incapable of being pleasant in social interactions (emphasis added) (p. 270).

Based on this debate, I propose to examine trait cynicism, in this study, under the definition that it is a *stable characteristic represented by a natural propensity to distrust the sincerity of people's actions that often involves deception and disillusionment feelings* (Cook & Medley, 1954; Hochwarter et al., 2004; James et al., 2011; Kanter & Mirvis, 1989). The definition of cynicism is further discussed in [Section 2.1](#). I chose to examine the trait cynicism because it is stable across situations and the focus of this research is on the individual (in this case, accounting practitioners).

Because personality cynicism is considered innate and hardly changes over time and across situations, some studies suggest that it is, at least in part, genetically inherited (Cesarini et al., 2008; Tsay et al., 2011). For instance, Cesarini et al. (2008) conducted two independent studies with monozygotic (identical) and dizygotic (fraternal) twins in trust games, and the results indicated that trusting behavior, as well as reciprocal trustworthiness, are partially heritable, regardless of the environment in which they were raised. For this reason, the theoretical stream that supports cynicism as a personality trait defends that it remains relatively constant across situations as it is an inner characteristic of the individual.

Similarly, cynicism as a situation-specific reaction, also known as *situational cynicism*, sparks feelings of distrustfulness, disgust, pessimism, and shame (Dean Jr et al., 1998; Reichers et al., 1997). This type of cynicism is better understood under the lens that it is not a permanent characteristic of the individual but an attitude that is *malleable* to change due to the circumstances that the individual faces. Different from trait cynicism, situational cynicism may lead a person to think and act cynically because of specific cues present in the situation. For example, research showed that a short statement (situational cue) on the societal benefits of

self-interest made students to reach a higher level of greed’s moral acceptance that they would normally reach (Wang et al., 2011). This change on students’ reaction may be seen as a situational cynical attitude as they have overlooked the negative aspects of greed due to a specific cue.

If situational cynicism is based on the idea that it is susceptible to change when individuals face situational or transitory cues, then it must be influenced most by the environment, as opposed to trait cynicism in that it is innate. Nonetheless, both environmental and genetic factors are acknowledged to play important roles in explaining people’s cynicism (James et al., 2011).

Figure 1 shows the two perspectives on modern cynicism.

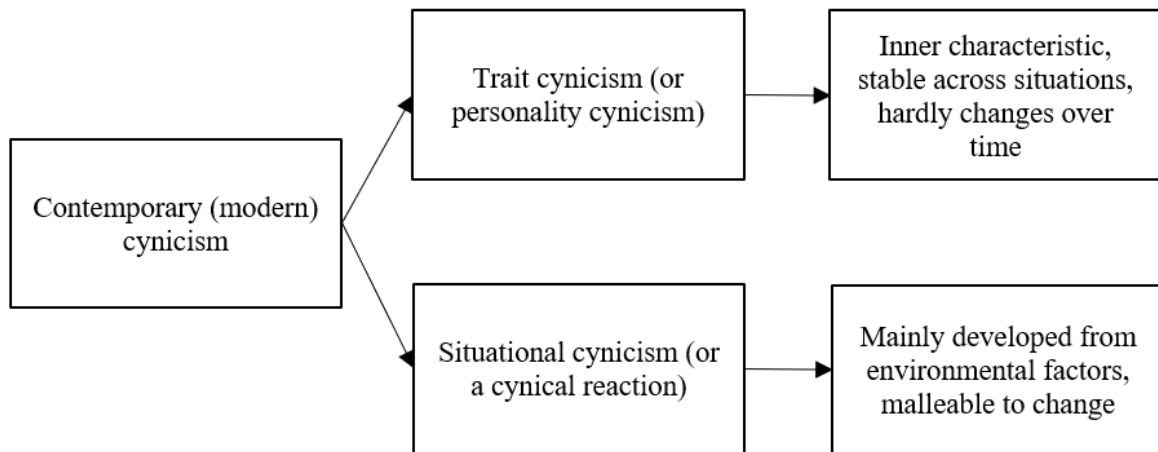


Figure 1 – Perspectives on contemporary cynicism
Source: The author.

When accountants work in places where cynicism prevails, they might feel threatened by other people’s behavior. Cynics already have a natural disposition to distrust the sincerity of their colleagues’ actions (Bernardi et al., 2012; Testerman et al., 1996) and “see individuals as being mainly selfish, out to protect themselves, and to promote their own interests” (Macaskill, 2007, p. 206). Then, cynical accountants might want to stay away from their teams (Lupu & Empson, 2015), resulting in a decrease in productivity and labor involvement.

In addition, cynic employees are more inclined to believe that the management will take advantage of their hard work and that their contribution to the company will not be properly acknowledged (James et al., 2011; Kanter & Mirvis, 1989; Vesty et al., 2018). Likewise, research has supported a negative association between cynicism and job satisfaction

(Hochwarter et al., 2004; Kökalan, 2019; Leung et al., 2010; Reichers et al., 1997). Cynicism can also be harmful to accountants themselves as it has been found to predict burnout (Viljoen & Claassen, 2017) and other health problems (Pollitt et al., 2005; Sahebzamani et al., 2013; Stavrova & Ehlebracht, 2018; Why & Johnston, 2008).

From a broader perspective, studies suggest that cynicism is the source of the decrease of economic growth, democracy, and civic engagement, as well as it is responsible for providing opportunities to commit crimes and having disadvantageous societal impacts (Andersson & Bateman, 1997; Hochwarter et al., 2004; Knack & Keefer, 1997; Stavrova & Ehlebracht, 2018; Uslaner & Brown, 2005). Since accounting is a field that is strongly related to the public interest, it seems opportune to further assess its professionals' cynicism and cheating behavior.

1.1 Research question

According to Andersson and Bateman (1997), cynicism literature has concentrated on three main domains: (i) psychosocial factors of cynical hostility, (ii) police cynicism, and (iii) cynicism in social work. Cynical hostility studies date back decades ago, such as the classic study of Cook and Medley (1954). Next, police cynicism has emerged stronger in the late 1960s and the beginning of the 1970s, with some investigations trying to measure it (Niederhoffer, 1967; Regoli, 1976; Regoli & Poole, 1979). Cynicism in social work is a more recent line of research. However, it has been increasing since then (Abraham, 2000; Andersson & Bateman, 1997; Bernerth et al., 2007; Wanous et al., 2000).

Andersson and Bateman (1997), using an experimental design, found that white-collar workers' cynicism was associated with high levels of executive compensation, poor performance, immediate layoffs, and harsh. It was also negatively related to citizenship behaviors. More recently, Kökalan (2019), based on a sample of 472 employees from different sectors, found that spirituality decreases the negative impact of cynicism on job satisfaction. While cynicism has been having its boundaries broadened in other fields, accounting has lagged even when there are plausible motivations to examine it.

Accounting is an economic activity where people and companies put their trust in its professionals to take care of their financial lives. It requires a trust relationship between accountants and their clients/employers to reach the desired outcomes in terms of financial

services. However, for different reasons, this reciprocal relationship might not be as good as both parts expect it to be. This is when cynicism can take over relationships and Tsay et al. (2011) alert that, when there is excessive cynicism, individuals tend to overthink and make negative attributions about the motivation of other people's actions, even without sufficient cause.

When people and companies suspect their counterparts, it becomes easier to behave cynically toward one another. By distrusting other people, cynics present individualistic behavior and solely promote their interests (Kökalan, 2019), choosing to benefit at the expense of others. According to James et al. (2011), "individuals who are highly cynical are not naturally prone to engage in voluntary helping behaviors" (p. 168). This is a legitimate concern as accountants are meant to serve the public interest (IESBA, 2021).

Accountants play an essential role in companies, particularly regarding their financial information. High levels of cynicism would thus have negative implications, such as a decline in performance, commitment, and cooperative behavior toward the company and its management (Andersson & Bateman, 1997; Hochwarter et al., 2004; James et al., 2011; Maslach et al., 1996; Reichers et al., 1997; Reyes Flores et al., 2018; Turner & Valentine, 2001), especially by the underutilization of skills (Houston & Kelly, 1989). Cynical accountants may difficult the work of their peers whenever they put less effort into it, reducing the general productivity of the organization (Kökalan, 2019).

Cynicism can negatively affect the accounting profession and there was an increasing interest in its study, particularly from the mid-1990s on. Prior studies have been establishing a positive association between cynicism and cheating in the accounting area (Ameen et al., 1996b; Bernardi & LaCross, 2004; Subagyo, 2012). Ameen et al. (1996b), for instance, administered surveys to 285 accounting students and found a positive association between cynicism and cheating (coeff. = .50; $p = .0025$). It is relevant to note that cynics and cheaters share some characteristics, such as individualistic and self-interested behaviors. Therefore, cynical and cheating behaviors often lead to individual gains as opposed to social losses.

One of the most influential moral theories to observe and analyze human behavior (in this case, cynical and cheating behaviors) is utilitarianism (Bentham, 2000)³. Jeremy Bentham (1748-1832), a British political philosopher, was the first to develop a systematic work on utilitarianism, even though its core insight dates back much earlier (Driver, 2014). Utilitarianism supports that people are governed by pleasure and pain (Bentham, 2000). Individuals seek pleasure – or happiness – and work to avoid pain – or unhappiness. Utilitarianism gives emphasis on the consequences of human actions. Therefore, human actions must be evaluated based on this idea of seeking happiness and avoiding pain. Good actions are those that produce pleasure, happiness, or benefits as their outcomes, and bad actions are those that generate pain, unhappiness, or evil (Bentham, 2000; Driver, 2014).

By utility is meant that property in any object, whereby it tends to produce benefit, advantage, pleasure, good, or happiness, (all this in the present case comes to the same thing) or (what comes again to the same thing) to prevent the happening of mischief, pain, evil, or unhappiness to the party whose interest is considered: if that party be the community in general, then the happiness of the community: if a particular individual, then the happiness of that individual (Bentham, 2000, p. 14-15).

The purpose is to maximize utility (happiness, pleasure) for those involved in the consequences of an action. This is known as the principle of utility and can also be stated as follows: we should act always to produce the greatest good for the greatest number (Bentham, 2000). This principle can be applied to evaluate whether an action is morally good. If it generates more pleasure than it causes pain, then it is an action that should be taken. Otherwise, it would be morally reprehensible from a utilitarian perspective.

Utilitarianism is suitable to assess cynical and cheating behaviors. These kinds of behavior generate outcomes. It produces benefits for the cynic or the cheater, but it usually comes at a greater cost to a higher number of individuals due to a transgression of a social, legal, or cultural norm. For this reason, cynical and cheating behaviors are morally unacceptable from a utilitarianist perspective because they produce benefits for a few at the expense of many. Recent examples of cheating are easily findable on the media, including the case of Deloitte China (Wootton, 2022) and EY's cheating on Certified Public Accountant (CPA) Ethics Exams (Palma & O'Dwyer, 2022; U.S. Securities and Exchange Commission, 2022).

³ Bentham's famous book "An Introduction to the Principles of Morals and Legislation" was originally published in 1789. Here, I use a more recent version that corresponds to his original work.

In EY's case, "EY admits that, over multiple years, a significant number of EY audit professionals cheated on the ethics component of CPA exams and various continuing professional education courses required to maintain CPA licenses" (U.S. Securities and Exchange Commission, 2022, p. 1). The cheaters had transgressed legal and moral norms, putting them in an advantageous position in relation to many who abode by the rules. Also, EY employees cheated on ethics exams and courses that were designed to "ensure that accountants can properly evaluate whether clients' financial statements comply with Generally Accepted Accounting Principles." (U.S. Securities and Exchange Commission, 2022, p. 1). It makes EY employees' work more questionable since they did not follow the rules themselves.

Auditing work is key to providing reliable financial information for investors. A number of investors could have been jeopardized by these cheating actions as they made decisions on financial statements audited by these auditing professionals that were supposedly qualified for their job. From a utilitarian stance, this cheating behavior is morally unacceptable because its consequences are bad and affect a greater number of people than those who cheated. Therefore, cheating on CPA Ethics Exams and professional education courses should have never occurred in the first place.

Based on these considerations, this study proposes the following research question: *how does accounting practitioners' trait cynicism associate with multiple types of cheating behavior in light of utilitarianism?*

1.2 Objectives

Distrustful relationships are destructive and should be avoided as they may lead to serious problems. When cynicism takes over a relationship, it is hard to regain one's trust. Moreover, cynical accountants are more inclined to act individually and selfishly (Bernardi et al., 2012). They can presumably provide limited accounting services to clients even when they do not face barriers to such. Ultimately, cynical accountants can engage in immoral practices.

As an example of how dangerous cynical individuals can become to the accounting profession, Pierce's (2007) literature review reports that accounting firms cynically manipulated ethical codes and other necessary rules to widen their activity scope. According to their new ethical codes, these firms could provide services that their competitors could not. "Such manipulation

of ethical codes has been characterised in the literature as prioritising the self-interest of accounting practitioners over the public interest, and of legitimising activities not previously considered within the scope of ethical practice” (Pierce, 2007, p. 144). This manipulation of ethical codes has many implications, especially for the accounting profession and regulation. It also benefits a few at the expense of many and would thus be morally reprehensible where utilitarianism is concerned.

Even though significant efforts have been made to increase accounting ethics in professional settings, cynicism among accountants might represent a relevant concern. Because cynics are self-oriented individuals (James et al., 2011; Kökalan, 2019), they are more likely to defend their goals over the public interest. Studies conducted in the 1990s and early 2000s have also shown that accounting students’ cynicism is positively correlated with cheating (Ameen et al., 1996b; Salter et al., 2001), and men are more cynical than women (Ameen et al., 1996a). Besides, research has documented that cynicism is negatively associated with performance and collaborative behavior (Andersson & Bateman, 1997; Hochwarter et al., 2004; James et al., 2011; Maslach et al., 1996; Reichers et al., 1997; Reyes Flores et al., 2018; Turner & Valentine, 2001).

Given this evidence provided by previous literature and consistently with the research question, the general objective of this study is *to examine the relationship between the accounting practitioners’ trait cynicism and multiple types of cheating based on utilitarianism*. I must highlight that, although situational cynicism is also discussed in this work, the focus is on the trait cynicism. The analysis is designed to address the relationship between trait cynicism and cheating. Additionally, I set the following specific objectives to achieve the main goal:

- (i) Present and discuss cynicism and cheating;
- (ii) Describe the main aspects of utilitarianism and how it provides support to my investigation;
- (iii) Assess and select instruments, questions, and vignettes to measure trait cynicism and cheating to establish their association;
- (iv) Evaluate and employ analysis techniques to examine data and provide evidence on the relationship between trait cynicism and cheating.

1.3 Motivation

The business area carries a reasonable likelihood of being seen with cynical eyes due to its traditional work philosophies (e.g., “whatever it takes,” “do as I say,” “everyone does it,” etc.), competitiveness, pressure for results, and so forth. In the midst of this setting, accountants serve the purpose of making companies financially and socially successful, helping them to find the balance between profitability and sustainability. They provide managers and external stakeholders with useful and reliable financial information for decision making.

Nonetheless, accountants do not always have motives to comply with the law and codes of conduct, and cynicism is one of the main reasons to diminish the aim of these codes (Pierce, 2007). Although moral behavior is demanded from all business professionals, K. J. Smith et al. (2002) argue that

the public relies on accountants to track their investments, complete their taxes, and generally protect them from potentially devastating financial and legal mistakes. As a result the public expects a higher level of honesty and integrity from accounting professionals than from other business professionals (p. 46).

K. J. Smith et al. (2002) then consider that the consequences of cheating behavior are more concerning to accountants in comparison to other business-related positions. Likewise, society does not expect accountants to be cynical. Rather, it expects them to be trustful and committed to the public interest, which cannot be achieved when accountants only promote their interests and distrust their colleagues and companies they serve.

Based on this discussion, I identify four main reasons to develop the present research. First, evidence from Ameen et al. (1996b) suggests that accounting female students tend to act less cynically than male ones. Moreover, Nonis and Swift's (2001) findings indicate that male students are more propense to behave dishonestly in the workplace than their female counterparts. Gender differences are concerning when it comes to cynicism and cheating because the accounting profession is still male-dominant in many countries, such as Brazil. Data from Conselho Federal de Contabilidade⁴ (CFC, 2023b) shows that there were 200,871 male and 174,701 female accountants, as of January 04, 2023. Also, there were 97,797 male

⁴ Conselho Federal de Contabilidade (CFC) is the highest accounting entity in Brazil. CFC directly translates into Accounting Federal Council.

and 54,081 female accounting technicians registered under the CRC system⁵. Thus, cynicism and cheating may be more present in the Brazilian accounting workplace than one could have anticipated. Given their bad consequences to the profession, it is opportune to measure their levels and their association.

Second, accounting research relies on the three items⁶ from Sierles et al.'s (1980) study to measure cynicism (e.g., Ameen et al., 1996a, 1996b; Bernardi & Adamaitis, 2006; Salter et al., 2001; Subagyo, 2012). Early research (e.g., Ameen et al., 1996a, 1996b) has influenced subsequent replication studies (e.g., Bernardi & Adamaitis, 2006; Salter et al., 2001; Subagyo, 2012) when measuring cynicism and cheating. Even though Sierles et al.'s (1980) questions are plausible to represent the cynicism construct, there are other cynicism instruments that prior studies could have used. In this dissertation, besides the three questions from Sierles et al. (1980), I utilized the Turner and Valentine's (2001) cynicism instrument, the three-item version of Cook–Medley Cynical Distrust Scale (3CMCDS), and the five-item version of Cook–Medley Cynical Distrust Scale (5CMCDS). Using different proxies for cynicism is also helpful to conduct comparative analyses and verify whether the results are consistent.

Third, although prior research has made relevant efforts to provide empirical evidence on how cynicism is associated with cheating (Ameen et al., 1996a, 1996b; Salter et al., 2001), its results are based on accounting and business students' perceptions. Accounting students are the future CPAs and most of them indeed remain in the accounting profession. Despite that, their perception does not reflect the current level of cynicism in the workplace.

Studies on sensible topics, such as accounting ethics, are harder to be conducted with accounting professionals due to its nature and because these professionals could not have the time to participate. Also, an IRB would normally be involved to approve the research project and even so accounting professionals could refuse to participate for any reason. However, I took additional efforts and was able to collect data from 332 Brazilian accounting practitioners⁷. Ethical aspects regarding the present research are discussed in [Chapter 3 – Research Strategy](#).

⁵ CRC license is the Brazilian CPA version. Candidates who pass the Sufficiency Exam and graduate from university are allowed to require their CRC license at their respective Accounting Regional Council (in Portuguese, Conselho Regional de Contabilidade (CRC)).

⁶ See [Table 7](#) and [Equation \(1\)](#) for more details.

⁷ In this dissertation, an accounting practitioner is an accounting technician or an accountant who holds or does not hold a CRC license or, still, an employee who works in the accounting department under the supervision of a

Fourth, despite its implications, there is a low number of studies about cynicism in accounting literature to date. It may be due to the lack of interest of accounting researchers in morality. For instance, in the North America, Bernardi (2004) observed that only 168 (2.7%) accounting faculty reported interest in researching ethics as their first or second topic. Also, Bernardi (2004) reports that about 2,400 academics attend the American Accounting Association (AAA) Annual Meeting, but only 100 academics, on average, have been attended the Ethics Symposium, which occurs at the same local and concomitantly with the Annual Meetings.

More recently, research shows that the number of accounting ethics researchers who attended the AAA Symposia remained relatively the same over the 1999-2015 period, except for the year 2011 (D. H. Roberts, 2016). In 2015, the number of authors (55 per symposium) was below the average (58 per symposium). The most prolific author was Richard Bernard, with 18 articles in 12 symposia. This lack of interest in moral research may become a concern for accounting practice that progressively demands accountants with clear moral values in mind. For this reason, Bernardi (2004) provided suggestions for legitimizing moral research in accounting.

1.4 Originality and contribution

This dissertation contributes to the previous literature in three main fronts. First, it examines the relationship between cynicism and cheating using multiple proxies for each construct. To measure cynicism, I used Sierles et al.'s (1980) three questions, Turner and Valentine's (2001) cynicism instrument, the 3CMCDS, and the 5CMCDS (Cook & Medley, 1954; Greenglass & Julkunen, 1989; Stavrova & Ehlebracht, 2018). To measure cheating, I used items to represent active cheating (ACT) and passive cheating (PAS) based on the Brazilian Code of Ethics for Professional Accountants (CFC, 2019a) and related norms (CFC, 2019b; IESBA, 2021). It will be further discussed in [Subsection 2.2.1](#). Likewise, I evaluate accounting practitioners' cheating in their personal (PER), academic (ACA), and professional (PRO) lives. It will be further discussed in [Subsection 2.2.2](#).

The usage of different proxies of cynicism and cheating allowed me to conduct comparative analyses and establish whether the results are consistent across distinct metrics. Prior

CRC holder. CRC is the Brazilian version of the Certified Public Accountant (CPA) license. CRC stands for Conselho Regional de Contabilidade which directly translates into Accounting Regional Council in English.

accounting research have only used Sierles et al.'s (1980) questions to measure cynicism. Consequently, a comparative analysis between different cynicism metrics was not viable. Similarly, previous studies assessed cheating using one or two metrics that usually assumed a binary measurement, such as 1 for cheating and 0 for no cheating (e.g., Ameen et al., 1996a, 1996b; Bernardi & LaCross, 2004; Salter et al., 2001; Subagyo, 2012). ACT and PAS are theoretical constructs formed from the factor analysis of items that violate the Brazilian Code of Ethics for Professional Accountants (CFC, 2019a) and associated norms (CFC, 2019b; IESBA, 2021). Additionally, PER, ACA, and PRO variables provide complementary evidence on accounting practitioners' cheating behavior in different life dimensions. It allows me to observe whether the number of cheaters is similar across all three life dimensions, or it differs significantly from each other. As a stable and natural inclination to distrust the sincerity of people's actions (Cook & Medley, 1954; Hochwarter et al., 2004; James et al., 2011), trait cynicism can enable distinct types of cheating and their relationship deserves to be examined in a more specific way.

The second contribution concerns the theoretical support under which this investigation is carried out. Different theoretical lenses can be employed to analyze accountants' cynical and cheating behavior. Turner and Valentine (2001), for example, suggested some that would be valuable, such as the social exchange theory, game theory, survival of the fittest, and others. However, as cynical and cheating behaviors often involves strong levels of (im)morality in conflict situations where one benefits at the expense of many, this study analyzes them from an influential moral theory called utilitarianism (Bentham, 2000). The analysis of cynicism in the accounting field from multiple theoretical angles helps to improve and complement our understanding about the same phenomenon from different theoretical standpoints.

To the best of my knowledge, the present study is the first to use utilitarianism as the theoretical support to examine the relationship between accounting practitioners' cynicism and cheating. Despite its influence, I was unable to find any study in the accounting that used utilitarianism as a theoretical lens to interpret the association between cynicism and cheating. Utilitarianism is a moral theory that provides us with a simple yet powerful principle that can be applied to evaluate human actions and decide what is the right thing to do, mainly in moral conflict situations. Overtime, classical utilitarianism was subject to criticism and has been improved since then. It will be discussed in more detail in [Section 2.3](#). There is space to expand accounting

ethics literature through the usage of moral theories, such as utilitarianism, to look at findings and generate new interpretations and insights.

Finally, this study contributes to bringing new evidence on cynicism by using data from a developing country (i.e., Brazil). With a few exceptions (e.g., Subagyo, 2012), most accounting-cynicism studies were conducted exclusively with data from developed countries (Ameen et al., 1996a, 1996b; Bernardi & LaCross, 2004; Salter et al., 2001). The findings of the current study might differ from those found by prior literature due to cultural differences and because social cynicism in Latin American countries is more apparent (Aqueveque & Encina, 2010). If a similar observation is valid for trait cynicism, then I can expect a higher level of cynicism from Brazilian accounting practitioners. Also, Brazil is perceived as a corrupt country (Crittenden et al., 2009), which collaborates to increase the level of cynicism in general.

The new evidence the present study brings can be contrasted with data from other developing or developed countries. Bernardi and Adamaitis (2006), for example, collected data from Australian, Chinese, Irish, and Japanese students to study cheating behavior. A key point that deserves attention is that the participants in this study are Brazilian accounting practitioners, instead of accounting students. Future studies that evaluate data from accounting professionals may be more comparable to the present one. Likewise, the results of this study may vary from those obtained by prior literature not only due to cultural reasons but also because the participants are in different moments in their personal, academic, and professional lives (e.g., professionals vs. students). For this reason, examining cheating by life dimension provides additional results to improve the incremental contribution of this dissertation.

1.5 Dissertation's structure

The remainder of this dissertation proceeds as follows. [Chapter 2 – Theoretical support](#) describes and discusses cynicism, cheating, and utilitarianism, especially focused on the accounting field. [Chapter 3 – Research strategy](#) highlights the steps by which this study was developed. It essentially includes the description of the pilot testing step, instruments, data collection processes, and data analysis techniques, as well as discussions on ethical procedures applicable to academic research. [Chapter 4 – Results](#) shows the descriptive statistics and the results of the following analyses: comparative analysis, factor analysis, correlation analysis, binary regression analysis, proportion analysis, and multinomial regression analysis. It also

discusses the findings with prior studies and in light of utilitarianism. Finally, [Chapter 5 – Concluding remarks](#) brings the conclusions, implications, limitations, and suggestions for future research.

2. THEORETICAL SUPPORT

This chapter contains three sections. [Section 2.1](#) discusses cynicism from its ancient to modern meaning. It also brings the literature review on empirical findings with respect to cynicism in the accounting area. [Section 2.2](#) describes the definition of cheating, active cheating, passive cheating. Additionally, it includes the discussion of cheating in personal, academic, and professional life. Finally, [Section 2.3](#) presents utilitarianism and its objections.

2.1 Cynicism

Cynicism can be sometimes an ambiguous concept because it has assumed different and even opposite meanings over time (Everett, 2011; Laursen, 2009; Schutijser, 2017). Additionally, its founder is not well established. While Socrate's pupil Antisthenes is generally considered to be the first cynic, others point to Diogenes of Sinope⁸ to be the actual founder of this philosophical lineage (Schutijser, 2017). For this reason, to better understand cynicism, I started by reviewing the literature on its history. As put by Schutijser (2017), the modern meaning of cynicism is distinct from its ancient connotation. Then, it is appropriate to differentiate the ancient from the modern cynicism.

2.1.1 Ancient (Classical) cynicism

Albeit there was a substantial development of classical cynicism materials in the Renaissance period (Engels, 2012), a significant part of its records has been lost, or depreciated, over history. According to H. Roberts (2020) virtually no ancient cynic texts have survived. Therefore, it is somewhat hard to track back its true origin. Schutijser (2017) notes that "little is known directly of classical Cynicism, and what we do know often comes from anecdotes and stories written down by posterity, and not from actual first hand sources of substantial profundity" (p. 33).

⁸ "Sinope was a Greek town of Milesian ancestry, situated at the midpoint of the southern coast of the Euxine (Black Sea). The democracy established there by Pericles in 444 B.C. was still in existence at the time of Diogenes' birth (c. 410 B.C.). In ancient times, Sinope was a prosperous seaport, especially famous for its coinage. In present-day Turkish Sinop, significant archeological ruins of its Hellenic heritage can still be seen, including the foundations of the temple of Serapis (Sarapis), which belong to Diogenes' time." (Navia, 1998, p. 170).

Despite that, two main explanations⁹ have been offered for the origin of the word “cynicism” (Engels, 2012; Schutijser, 2017).

The first one supports that it originated from the name of the Athenian gymnasium Kynosarges, where Antisthenes (445-365 BCE) shared his teachings (Engels, 2012). According to Schutijser (2017), Kynosarges was a public gymnasium located on the outskirts of Athens and was reserved for people considered “unworthy” to be Athenian citizens. It seems consensual among scholars that Antisthenes taught these unworthy people in Kynosarges and its implications are two-fold: (i) because Antisthenes played the role of teaching in a fixed place (i.e., Kynosarges), it conferred classical cynicism an academical characteristic. Thus, some consider ancient cynicism to be a philosophical school alongside others, such as Plato’s Academy, Aristotle’s Lyceum, the Stoic School, and Epicurus’ Garden; and (ii) because people were considered “unworthy” to be Athenians and Kynosarges itself was on the edge of Athens, ancient cynics gained the status of an excluded party (Schutijser, 2017). However, they were still among other civilized people, provoking them with offensive attitudes to demonstrate the artificial nature of the civil institutions (Engels, 2012).

Therefore, the first explanation regards cynicism as a *philosophical school* in which Antisthenes taught his disciples the cynic way of life. Classical cynicism, unlike other antiquity schools that received considerably more weight and attention, has traditionally been excluded from the philosophy field (Schutijser, 2017). According to Schutijser (2017), the combination of the avoidance of establishing regular philosophical debates, the highly ethical stance, and the intentionally offensive public behavior led classical cynics to be disregarded by their contemporary colleagues and subsequent scholars. Foucault (1983) notes that whilst little is known about the ancient cynicism *doctrine*, there are numerous testimonies of its *practice*. After all, it was a practical philosophy of how one should live his/her life (Schutijser, 2017). It appears that ancient cynic philosophers were more concerned with practicing their philosophy than discussing it, even though cynicism lessons were taught by some, such as Antisthenes and, later, Diogenes of Sinope.

⁹ Desmond (2006) also debates five approaches – Hellenistic, Marxist, psychological, Orientalist, and philosophical – for the emergence of classical cynicism. However, they were proposed to explain how the idea of cynicism appeared, not the word.

The second explanation for the origin of the word “cynicism” is its etymological relation with “*kynos*,” that means “dogs” in ancient Greek (Schutijser, 2017). According to Navia (2005), “to be *kynikos*” means literally to be, to behave, or to have characteristics reminiscent of dogs. “As Cynicism has an ascetic character, its adherents were seen to lead the life of ‘dogs’ (*kynes*)” (Engels, 2012, p. 1). Classical cynicism, in the sense of *kynos*, has also key implications, as Dudley (1937) observes.

There are four reasons why the Cynics are so named. First because of the indifference of their way of life, for they make a cult of indifference and, like dogs, eat and make love in public, go barefoot, and sleep in tubs and at crossroads. The second reason is that the dog is a shameless animal, and they make a cult of shamelessness, not as being beneath modesty, but as superior to it. The third reason is that the dog is a good guard, and they guard the tenets of their philosophy. The fourth reason is that the dog is a discriminating animal which can distinguish between its friends and enemies. So do they recognize as friends those who are suited to philosophy, and receive them kindly, while those unfitted they drive away, like dogs, by barking at them (Dudley, 1937, p. 5).

This second explanation supports a type of cynicism more connected to philosophy as a *way of living*. As argued by Desmond (2006) and Schutijser (2017), classical cynicism first emerged as a *reaction* to the *status quo* of society, without any articulated knowledge, but the intention to define a lifestyle and denounce others’ behaviors and values that deviate from it.

In this context, Diogenes of Sinope – who was a student of Antisthenes – received more attention than his master. “Whereas there might be some doubt about Antisthenes, Diogenes is the true Cynic *par excellence*” (Schutijser, 2017). It may be the reason why some attribute the creation of cynicism to him and not to his master. One of the most essential materials on Diogenes of Sinope is the work of Laertius (1925), a biographer who wrote the “Lives of Eminent Philosophers.” This work documented the biography of important philosophers, including the Diogenes of Sinope’s. Laertius’ (1925) work brings anecdotes about the way Diogenes lived and provides us with some clues on the cynic way of living (Navia, 1998). Some anecdotes about him gained more attention and are described next.

One anecdote is Diogenes of Sinope living in a tub. According to Navia (1998), there are several versions to explain how he ended up in a tub. One of them is that a man had promised Diogenes that he would secure him a cottage but failed to keep his promise. Then Diogenes chose to live in a tub. The tub is described in prior sources both as a temporary and permanent abode and the idea of living in it came to Diogenes of Sinope after realizing that snails carry their shells on their backs (Laertius, 1925; Navia, 1998, 2005). This first anecdotal evidence supports the

simple life Diogenes led and a transgression of social rules insofar as he intentionally lived in a tub and performed all his natural needs publicly (Laursen, 2009), not in a house or a private place, as socially expected.

Diogenes of Sinope also attacked materialism and defended a lifestyle based on natural things (Everett, 2011; Laursen, 2009). One day, when Diogenes of Sinope saw a child drinking out of his hands, he threw away the cup from his wallet and recognized that “a child has beaten me in plainness of living” (Laertius, 1925, p. 39). The child’s act of drinking out of his hand showed Diogenes that he did not need a cup to drink, thus Diogenes got rid of it. Xenakis (1973) also discusses how Diogenes of Sinope thought on materialism and simplicity. Once, he said to Alexander the Great that the cynic is better off than him because while the emperor had so much to lose (and thus so much to fear), the cynic, on the other hand, had nothing to fear because he owned nothing. Therefore, the cynic was freer than the emperor.

Alexander the Great and Diogenes of Sinope, apparently, met in other occasions. Like other anecdotes, there are different versions of these conversations and the place where they occurred is not accurately reported by prior sources that managed to survive until today¹⁰. I highlight the following three versions of their conversation: (i) Once, Alexander said “Ask of me any boon you like” and Diogenes replied, “Stand out of my light!” (Laertius, 1925, p. 41). In this version, Diogenes answered that because Alexander was depriving him from his sunbath and, more importantly, because he did not need anything from the emperor except him to move out (Navia, 1998). Then, Alexander – as a powerful and important man as he was – could do nothing but to move; (ii) another time, Alexander proclaimed with pride “I am Alexander the Great” and Diogenes responded with equal pride “And I am Diogenes the Dog” (Laertius, 1925, p. 63) as if there was no social hierarchy between them. And from Diogenes’ perspective, there was indeed no type of hierarchy at all. He did not value emperors and social norms (Laursen, 2009). The title of Alexander could not be more insignificant to Diogenes. As offensive as it seems, Diogenes did not think titles were important and would remain true to his classical cynical way of living; and (iii) Alexander said, “Are you not afraid of me?” and Diogenes replied, “Why, what are you? A good thing or a bad thing?” Then, Alexander answered “A good thing” to which Diogenes responded, “Why should I be afraid of a good thing?” (Laertius, 1925, p. 69). In this third version, Diogenes won the debate by convincing Alexander that he should not be

¹⁰ Some sources suggest that Alexander the Great and Diogenes of Sinope met more than once, and in distinct places (Navia, 1996).

afraid of him because there is nothing to be afraid of good things. Because Diogenes did not care about emperors, he did not acknowledge their power over him and felt free to challenge them. An illustration of the encounter between Diogenes of Sinope and Alexander the Great was painted by Gaetano Gandolfi in 1792, as [Figure 2](#) shows.



[Figure 2](#) – Alexander and Diogenes

Source: Gaetano Gandolfi (1792), <https://greekerthanthe Greeks.com/2017/05/diogenes-of-sinope-cynic-original.html>

Another anecdote refers to an episode in which Diogenes of Sinope was walking around holding a lighted lamp in broad daylight saying “I am looking for an honest man” (Laursen, 2009; Navia, 1998, 2005), but he could not find any. Diogenes did find, however, scoundrels and creatures less than humans (Navia, 1998, 2005). This attitude shows an intentionally ironical and offensive stance of the cynic toward other citizens. Diogenes did not consider the people he passed through to be human beings, but scoundrels since they were not honest with themselves. The lamp then became the symbol of the Diogenes’ light of reason, “unmasking deceptions and bursting the bubbles of illusion, hoping to compel others to recognize the truth inherent in things, not a transcendent or metaphysical truth, but the truth that things speak out for themselves” (Navia, 1998, p. 144).

A last anecdote is when Diogenes of Sinope was asked from what country he had come and his answer had been “I am a citizen of the world” (Laertius, 1925). This was maybe the first time ever that the word “cosmopolitan” appeared (Navia, 1998). It literally means “citizen of the universe” and was potentially coined by Diogenes (Navia, 1998; Xenakis, 1973). However, as Navia (1998) explains, Diogenes did not want to mean that he was part of a universal community, but he did not belong to any community at all. He wanted to be free, and for this to happen he could not have any barrier, physical or mental.

This set of anecdotes from the Diogenes of Sinope’s life suggests how an ancient cynic should have lived his/her life. It valued simplicity, concordance with one’s inner nature, and indifference with everything that could impede individuals to lead a good life. Antisthenes was among the firsts to propose a state of disinterest concerning anything that might impede a proper care of the self, including social norms (Schutijser, 2017). It explains why ancient cynics not only ignored social rules and were individualistic, but also assumed evident offensive attitude toward society. The transgression of social norms and boundaries was *intentional* and this is what distinguished them from their later ascetic groups (Schutijser, 2017).

Crates of Thebes, his wife – Hipparchia of Maroneia –, and his student – Zeno of Citium – were subsequent adopters of the classical cynicism ideology and, together with Antisthenes and Diogenes of Sinope, can be considered the first generation of ancient cynics (Everett, 2011; Schutijser, 2017). After the death of Diogenes in 323 B.C.,

classical Cynicism underwent a series of transformations and split into two main streams of development. In one of them, we find it transformed into Stoicism, and, in the other, we come upon a long list of Cynics, who, beginning with Crates of Thebes and ending with Sallustius during the last decades of the Roman Empire, maintained alive some of the principles and practices that had animated and characterized Diogenes’ life (Navia, 1998, p. 133).

Engels (2012) indicates that ancient cynicism declined during the first and second centuries, probably due to the rise of classical stoicism – an ancient philosophical lineage that was created by Zeno and derived from classical cynicism (Dudley, 1937; Navia, 1998). Although the lifestyle supported by ancient cynicism has fallen out of favor today, it contributed to philosophy through the lessons from the life of its main characters – Antisthenes and Diogenes of Sinope –, in particular with respect to how one should live.

I point out and summarize four main lessons from classical cynicism and its main characters. First, it showed that people should lead a simple life. They should not be attached to material things and the concept of self-sufficiency (*autarkeia*) was salient (Chaloupka, 1999). People who sought for political power, wealth, and luxury, for instance, were targets of ancient cynics' attacks (Gill, 2013). The more materials resources people accumulate, the more they have to fear. In an era of strong marketing and consumerism, modern people have forgotten to live simply and adopted a materialistic way of living.

Second, individuals should live their lives in accordance with nature. The man descends from nature, and so should his life be (Reyneke & Shuttleworth, 2018). Ancient cynics lived an extreme primitive life. They did their personal necessities in open air whenever they needed (Gill, 2013; Laursen, 2009), and lived on the streets, or – in the case of Diogenes of Sinope – in a tub. Even though it is an aggressive behavior toward societal rules, the classic cynics thought all actions should be done naturally and with outspokenness (*parrhesia*), and everything that impeded it should be ignored (Everett, 2011). People who did not follow this type of behavior were not being honest with themselves.

Third, as opposed to one might think, ancient cynics did not want to be excluded, even though they were. They wanted to share their teachings with others and help them get out of the institutionalized rules under which they were living. Classic cynicism emerged as a reaction to the status quo of the society (Desmond, 2006; Schutijser, 2017). The keyword is “critical thinking.” Today, we must continuously improve it and not accept everything that society imposes to us. A critical perspective is what ancient cynics had toward social rules.

And fourth, ancient cynics felt they did not belong to any country (*kosmopolitês*) (Chaloupka, 1999; Everett, 2011). If they wanted to be free from everything, it included nationality and territories separated by political agreement. Diogenes of Sinope's potentially coined the term “cosmopolitan” (Navia, 1998; Xenakis, 1973) and he did not feel he belonged to any country. This might be the most apparent characteristic of ancient cynicism that has survived so far. In Chaloupka's (1999) words, the “cynical culture is the barometer of cosmopolitanism, the mood of modernity, the ‘bright lights’ that prompt young folk to flee to the cities. No matter how much we grouse about cynicism [...] Cynics know how to live” (p. 30). Because of their extreme lifestyle, classical cynics were the target of both praise and criticism.

2.1.2 Contemporary (Modern) cynicism

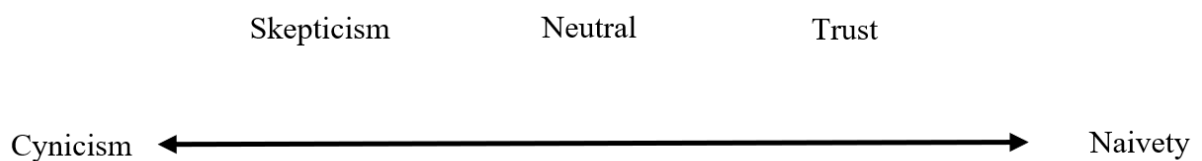
In modern times, cynicism has been shown to be a challenging and complex topic of research (Stanley et al., 2005). In reviewing its literature, I observe four reasons (or “four issues”) why it is challenging and complex. I called them as follows: “*Definition Boundaries*,” “*Conceptual Inconsistency Across Fields*,” “*Different Categorizations*,” and “*Measurement*.” The reason “*Definition Boundaries*” regards the boundaries of the definition of cynicism. Cynicism is at times confused or overlaps with other constructs. Kökalan (2019), for instance, reports that cynicism has been considered a synonymous for skepticism, incredulity, insecurity, disbelief, pessimism, and negation. Others think that cynicism is not the same as skepticism, but an extreme form of it (Chiaramello et al., 2008). In organizational change literature, Reichers et al. (1997) offer a further explanation:

the resulting cynicism about organizational change is distinct from skepticism. Skeptics doubt the likelihood of success, but are still reasonably hopeful that positive change will occur. It is also distinct from resistance to change, which results from self interest, misunderstanding, and inherent limited tolerance for change. Cynicism about change involves a real loss of faith in the leaders of change and is a response to a history of change attempts that are not entirely or clearly successful (p. 48).

To work around this issue, some studies have conceptualized cynicism broadly. For example, in Leung et al.'s (2010) research, social cynicism is defined as “a negative view about people and social institutions” (p. 318). Even though generic definitions suit a wider range of cynical meanings, it also loses preciseness and ends up causing confusion.

The reason “*Definition Boundaries*” leads us to the reason “*Conceptual Inconsistency Across Fields*.” Because sometimes its definition boundaries are not clear, cynicism has been conceptualized in ways that are not consistent across – or even within – knowledge fields. In marketing research, Bertilsson (2015) observes that cynicism has double meanings. It is either “a potential threat to and problem for marketing management, or as a potential resource for consumers’ resistance to markets and/or marketing” (Bertilsson, 2015, pp. 3-4). In dental education, cynicism was strictly defined as the discordance between what students believe dentists ought to do and what they will actually do (Brands et al., 2011; R. T. Morris & Sherlock, 1971). While this literature puts more weigh into the controversial behavior when defining cynicism, other studies tend to focus on the natural tendency that cynics possess to mistrust the sincerity of people’s actions (James et al., 2011; Testerman et al., 1996).

Still, others defend that cynicism not only involves mistrust but also impugnation and vilification of the individuals' motives (Adorno et al., 1950; Turner & Valentine, 2001). In negotiation literature, Tsay et al. (2011) consider cynicism with more impartiality and do not treat it as a negative construct right away. They think that individuals are too cynical when "their suspicions hamper their own expected welfare" (Tsay et al., 2011, p. 497), and cynicism can even save people from potential cheating or fraud circumstances. The opposite of cynicism would then be naivety, which occurs when people trust too much without questioning what others know or are proposing to them (Tsay et al., 2011). [Figure 3](#) illustrates one way to see a theoretical cynicism-naivety spectrum.



[Figure 3](#) – The cynicism-naivety spectrum

Source: The author based on prior studies (Chiaramello et al., 2008; Tsay et al., 2011).

Cynicism is a stronger form of skepticism (Chiaramello et al., 2008). And people are too naïve when they trust others excessively without critical thinking. In accounting education, cynicism has been examined under its operational concept, which is the perception that "everyone is doing it" (Bernardi et al., 2012). These studies suggest that cynicism can be defined differently depending on the context, area, or theoretical perspective.

Both reasons "*Definition Boundaries*" and "*Conceptual Inconsistency Across Fields*" are associated with the reason "*Different Categorizations*", which has to do with the cynicism categorization. Cynicism has been assuming distinct types of classification. For instance, Duesing (2018) categorizes cynicism into active and passive. "Active cynicism is essentially a functional, if not actual, atheism, where the ultimate end is despair and hopelessness. Passive cynicism is subtler, but perhaps more common. Passive cynicism is more of an idle indifference to the world and the people in it" (Duesing, 2018, p. 9). Cynicism has also been classified as a stable trait or a changing characteristic that is often subject to environmental and genetics conditions (James et al., 2011). Also, Andersson and Bateman (1997) highlight cynicism as an attitude toward an object (someone or something). From this last perspective, cynicism is applicable to virtually anything in the sense that people can be cynical toward someone or

something, such as cynicism toward prison administration (Ulmer, 1992) or cynicism toward organizational change (Albrecht, 2008).

Finally, the reasons “*Definition Boundaries*,” “*Conceptual Inconsistency Across Fields*,” and “*Different Categorizations*” are related to the reason “*Measurement*,” that concerns the cynicism measurement. Cynicism has been examined as a construct alone (e.g., Izawa & Nomura, 2004; Turner & Valentine, 2001), as a part of a larger construct (e.g., Costa et al., 1986; Viljoen & Claassen, 2017), and as a construct alone that is included in an instrument that also measures other constructs (e.g., Roche III et al., 2003). Figure 4 shows how prior studies have measured cynicism.

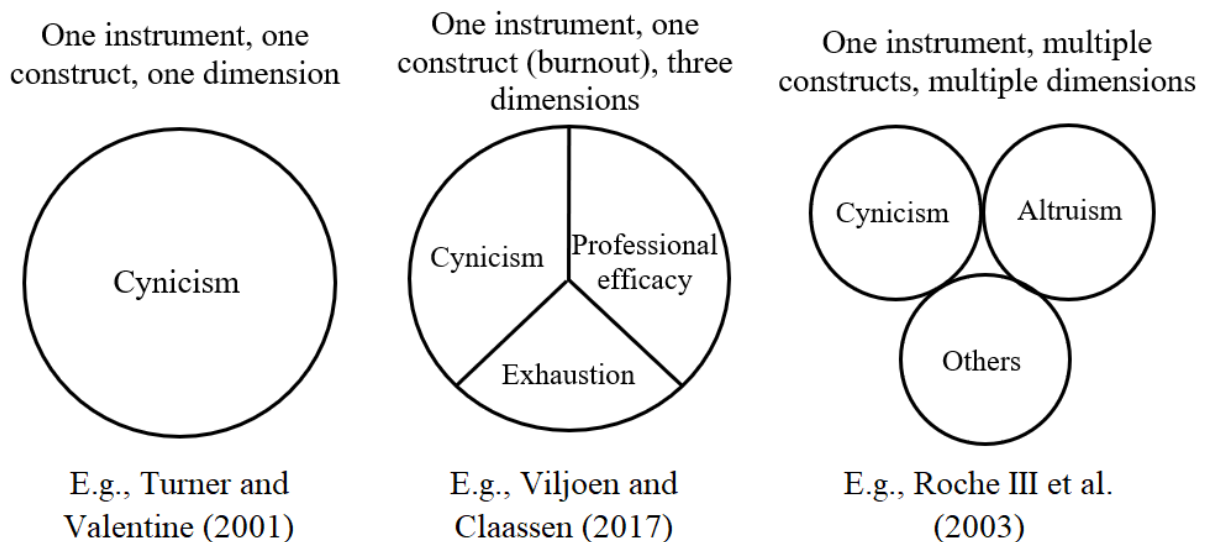


Figure 4 – Cynicism measurement
Source: The author.

Turner and Valentine (2001), for example, created an 11-item instrument that exclusively measures cynicism. Viljoen and Claassen (2017), in their study, used the Maslach Burnout Inventory – General Survey (MBI-GS), that considers burnout as a large construct that is formed by cynicism, exhaustion, and professional efficacy. And there are also instruments that measure cynicism as a unique construct but includes others as well (multidimensional). This is the case of the Wrightsman's (1974) Philosophies of Human Nature Scale (PHNS). Besides cynicism, PHNS measures altruism, trustworthiness, independence, strength of will and rationality, and the complexity and variability of human nature (Roche III et al., 2003). Furr (2011) indicates that while some instruments, questionnaires, and inventories are unidimensional, others might present items to measure multi-constructs. The issue here is that

there are many cynicism instruments available, and their use is more adequate for some research questions while they can be less appropriate for others. Thus, selecting the right instrument becomes even more essential when there are several instruments.

To address these four reasons as to why modern cynicism has been a complex and challenging topic of research, I carried out a systematic literature review (SLR), following prior literature (Booth et al., 2016; Kitchenham, 2004; Massaro et al., 2016), with the purpose of gathering elements to provide answers to these four issues. I used the simple and advanced search tools of the SCOPUS, Science Direct, Wiley, Springer, Emerald Insight, Scientific Electronic Library Online (SciELO) – Latin America and the Caribbean, AAA journals, and Brazilian accounting journals to search for accounting studies that examined cynicism. The result is presented in Table 1.

Table 1 – Systematic literature review on cynicism

Database	Field	Level	Search and Boolean terms	# of documents retrieved	# of accounting-related documents ^(A)
SCOPUS	All areas	International (worldwide)	accounting OR accountancy AND cynic*	40	10
Science Direct	All areas	International (worldwide)	accounting OR accountancy AND cynicism OR cynic	17	3
Wiley	All areas ^(B)	International (worldwide)	cynic OR cynicism	20	18
Springer	All areas	International (worldwide)	cynicism	156	0
Emerald Insight	All areas	International (worldwide)	cynicism, Accounting, Finance and Economics	427	56
SciELO	All areas	International (Latin America and the Caribbean)	cínico, cínica ou cinismo	154	1
AAA journals	Accounting	International (US)	cynic	36	36
BR accounting journals	Accounting	Brazil	cínico, cínica ou cinismo	2	2
Subtotal				852	126
Studies in duplicity				(11)	(3)
Total				841	123

Note. This literature review was updated until November 30th, 2020, and I finished treating its data on December 2nd, 2020. ^(A)To find how many studies were related to accounting, I searched for the radicals “account” and “audit” in the title, keywords, abstract, or source/journal name of the documents. ^(B)It comprises all areas, but I focused on its accounting and finance journals.

The search and Boolean terms varied across academic repositories due to each manner of searching the documents. For the SCOPUS, Science Direct, Wiley, Springer, and SciELO, I considered all knowledge areas. For the remainder ones, I focused on accounting. I found a total of 852 studies but subtracted 11 because they appeared in duplicity. The final number of studies reviewed was 841 documents. Then, I searched for the radicals “account” and “audit” in their titles, keywords, abstract, and source/journal name to classify them into “accounting-cynicism” or “otherwise” documents. At the end, I categorized 126 documents into the “accounting-cynicism” group, of which three were double-counted. Thus, a total of 123 studies remained.

After that, I searched for the radical “cynic” in the full text of these 123 documents to observe whether cynicism represented a considerable part of the work or had a simple appearance. It turned out that most of the documents only mentioned the radical “cynic” once or twice and did not focus on cynicism. Michalak and Ashkanasy (2020), for example, investigated the Machiavellianism personality, which carries cynical aspects, such as self-interest and distrust toward human nature, but the study did not focus on cynicism itself. In other cases, the word “cynicism” had only appeared in the references (e.g., Flint et al., 2012). From the 123 documents, only nine accounting-cynicism studies remained. As a final step, I selected key cynicism excerpts from these studies. [Table 2](#) reports them.

Table 2 – Accounting-cynicism studies from the literature review: excerpts on cynicism

Repository	Authors	Excerpt
Brazilian accounting journals	(Nasu & Afonso, 2020) ^v	“cynicism is defined as a general belief about human nature that individuals are unreliable” (p. 353); “The cynicism of managers, accountants, and other business professionals entails serious consequences for their productivity and form of behavior” (p. 353).
SciELO	(Reyes Flores et al., 2018) ^{wv}	“the employee cynicism is an unfavorable aspect for the firms. Regardless its classification [organizational, employee, social or organizational] (Çınar, Karcioğlu, & Aslan, 2014), it is a highly dangerous phenomenon (Kang, Twigg, & Hertzman, 2010), since the negative attitude associated with it can affect employees and the organization (Nicholson, Leiter, & Laschinger, 2014; Salessi & Omar, 2014)” (p. 5). “cynicism can be seen in terms of employee turnover intent; cynical workers think that their bosses are not interested in them and only use them to achieve the lucrative ends of the firm (Khan, 2014) ¹¹ ” (p. 6).
Wiley	(Vesty et al., 2018)	“Cynicism is characterised by negative attitudes towards work and by the treatment of clients as objects rather than people” (p. 3).

¹¹(Original work in Spanish) “El cinismo del empleado es un aspecto desfavorable para las firmas. Sin importar su clasificación [organizacional, del empleado, social u organizacional] (Çınar, Karcioğlu, & Aslan, 2014), es un fenómeno altamente peligroso (Kang, Twigg, & Hertzman, 2010), ya que la actitud negativa asociada al mismo puede aquejar a los empleados y en la organización (Nicholson, Leiter, & Laschinger, 2014; Salessi & Omar, 2014)” (p. 5). “El cinismo se puede observar en términos de la intención de rotación de los empleados; los trabajadores cínicos piensan que sus jefes no se interesan por ellos y solamente los utilizan para alcanzar los fines lucrativos de la firma (Khan, 2014)” (p. 6).

SCOPUS	(Lupu & Empson, 2015)	“Kosmala and Herrbach (2006) have studied resistance among accountants, identifying ways in which auditors may “cynically distance” themselves from their firm’s organizational cultures and professional ideology.” (p. 1315).
Science Direct and SCOPUS	(Everett, 2011)	“The term cynicism today has a negative connotation, because it is, unlike the cynicism of the past, both endemic and debilitating” (p. 149); “But the term cynicism has not always had a negative connotation. In fact, prior to the 16th century, the point at which it came to be associated mostly with merciless witticism and biting criticism (Caldwell, 2006, p. 18), cynicism was understood as something of a philosophy” (p. 149).
Emerald	(Justice & Dülger, 2009)	“The intended outcomes that Ebdon and Franklin find in the U.S. literature can be categorized as (a) those focused on enhancing legitimacy, such as reducing cynicism, gaining public support for budgets, and enhancing trust...” (p. 259).
Science Direct and SCOPUS	(Free, 2008)	“Buyers frequently spoke of negotiations as a ‘game’ to be ‘won’ and there was widespread cynicism regarding the integrity of accounting information shared under open book accounting initiatives. Further, what appears to indicate trust and trustworthiness may in fact be largely a consequence of domination, lack of alternatives, or simple mutual dependency” (p. 650).
Emerald	(G. Miller & Evers, 2002)	“The most important piece is that by Berman (1997) whose empirical research deals directly with ‘when does what work.’ His premise (p. 107) is that cynicism ‘arises when (1) citizens believe that local government is using its power against them or otherwise not helping them; (2) citizens do not feel part of local government, or they feel misunderstood or ignored; and (3) citizens find local government services and policies to be ineffective. When citizens experience these feelings intensely, when they believe, for example that government is plotting to exploit and brainwash citizens, they become ardently cynical and withdraw from government. When they experience these feelings moderately, believing, for example, that ‘things aren’t done because government doesn’t care much about us,’ they may develop milder forms of cynicism” (p. 243).
SCOPUS	(Ameen et al., 1996a)	“Overall, the male students were more cynical than female students” (p. 595).

Note. ^vThis article derived from the pilot test (test A) of the present dissertation. ^wThis article does not involve accounting or accountants, but it is published in an accounting journal.

In Nasu and Afonso's (2020) research, cynicism represents the belief that human nature cannot be trusted. Reyes Flores et al. (2018) consider employee cynicism to be a disadvantageous aspect for the companies. Vesty et al. (2018) indicate that cynicism objectifies clients and includes negative attitudes toward work. Lupu and Empson (2015) cite Kosmala and Herrbach (2006), whose view on cynicism is that it is part of accountants’ resistance. Everett (2011) observes that today’s cynicism has a negative meaning, which is distinct from its ancient connotation when it was understood as a moral philosophy. From Justice and Dülger's (2009) excerpt, it can be concluded that cynicism decreases legitimacy. Free (2008), in turn, uses the word “cynicism” to indicate suspicion or mistrust. Miller and Evers (2002) note the sources of citizens’ cynicism. Finally, Ameen et al. (1996a) found that male accounting students are more cynical than their female colleagues.

These accounting-cynicism studies suggest that modern cynicism has a negative sense and confronts social and organizational behaviors that are valued today (Everett, 2011; Lupu & Empson, 2015; Reyes Flores et al., 2018; Vesty et al., 2018). In addition to them, I use non-

accounting studies on cynicism to complement the discussion and help me address the reasons “*Definition Boundaries*,” “*Conceptual Inconsistency Across Fields*,” “*Different Categorizations*,” and “*Measurement*.” First, I start addressing the reason “*Different Categorizations*,” that indicates that cynicism can assume different categorizations. As stated in [Chapter 1 – Introduction](#), this dissertation focuses on trait cynicism (or personality cynicism), regardless of the existence of other types of cynicism categorization.

Indeed, analyzing different categories of cynicism is crucial to expanding its understanding and literature. However, I argue that accounting research on cynicism is still at an early stage. My literature review ([Table 2](#)) showed that only a few studies examined cynicism. Moreover, except for Nasu and Afonso's (2020) study (which derives from this dissertation), prior accounting studies have not focused on cynicism. The word “cynicism” in these studies usually appeared as a tangential or parallel topic. For instance, cynicism was either mentioned anecdotally (G. J. Miller & Evers, 2002) or divided the attention with other constructs and variables (Vesty et al., 2018). And only Everett (2011) debated the difference between ancient and modern cynicism. Given that scenario, I decided to concentrate my analysis on a single category of cynicism before trying to advance the literature about other types of cynicism. Therefore, by delimiting the “general” cynicism to a specific category (i.e., trait cynicism), the reason “*Different Categorizations*” appears to be satisfied.

I now turn to the reason “*Definition Boundaries*.” Determining the boundaries of the concept of a theoretical construct may be tricky at times because its direct observation is not available (Hair Jr et al., 2019). Despite that, having defined a particular category of cynicism (i.e., trait cynicism), the provision of a more precise concept is allowed. Given the limited discussion of accounting studies on cynicism shown by my SLR ([Table 2](#)), I borrowed conceptual aspects from different studies to establish its definition boundaries and propose the concept of trait cynicism around the distrustful characteristic. Trait cynicism is a natural inclination to mistrust the sincerity of people’s behaviors that is not malleable to situational cues and is relatively constant across situations (Abraham, 2000; Chiaburu et al., 2013; Hochwarter et al., 2004; James et al., 2011; Stanley et al., 2005).

Trait cynicism is an appropriate selection for the current study because it accompanies accounting practitioners wherever or whenever they find themselves. Accounting practitioners’ trait cynicism tend to remain the same across situations as it is an inner characteristic (Abraham,

2000). Based on this debate, this study considers that trait cynicism is a *stable characteristic represented by a natural propensity to distrust the sincerity of people's actions that often involves deception and disillusionment feelings* (Cook & Medley, 1954; Hochwarter et al., 2004; James et al., 2011; Kanter & Mirvis, 1989). While this definition is not particular to accounting practitioners, it does indicate its boundaries. For example, a type of cynicism that is malleable to situational cues is not the same as the one considered in this dissertation. Therefore, it satisfies the reason "*Definition Boundaries.*"

After addressing the reasons "*Definition Boundaries*" and "*Different Categorizations,*" I discuss the reason "*Conceptual Inconsistency Across Fields.*" This issue points out that cynicism has been conceptualized inconsistently across or even within knowledge areas. Even though the reason "*Conceptual Inconsistency Across Fields*" makes cynicism a complex topic of research, I argue that it does need to be "resolved." A single phenomenon (e.g., cynicism) is observable from multiple theoretical lenses, at different periods, and under varied restricting conditions. Thus, it actually is not surprising that prior literature defines cynicism in distinct ways. All definitions are valuable to improve its literature. Some modern definitions have more in common with the ancient cynicism, while others even represent the opposite (Everett, 2011; Laursen, 2009; Schutjiser, 2017). From Laertius' (1925) work, I observe that some characteristics of ancient cynicism are more salient, such as cosmopolitanism, simplicity, and a natural lifestyle. Modern definitions, though, have distanced themselves from this original meaning. Today, cynicism is generally seen as a negative trait and cynics are people who have a natural disposition to distrust others and only think about themselves (Bernardi et al., 2012; Testerman et al., 1996).

A relevant work in this sense is from Navia (1995). He developed a bibliography on cynic philosophers with the attempt to emphasize the distinctions, contentions, and assessments across their many ideas and thoughts toward cynicism as a philosophical stance. Navia (1995) reviewed over 600 books and articles and his bibliography included 704 annotations divided into four chapters. The chapters are, respectively, about (i) what general studies reported on cynicism, (ii) Anthistenes, (iii) Diogenes of Sinope, and (iv) Crates and other ancient cynics. Navia's (1995) work reinforces some key features discussed previously, like how cynics walked the streets of Greek and Roman cities barking at and condemning their contemporaries who were not true to themselves and, consequently, questioning their *modus vivendi*.

But it also states that only a few cynical original writings are currently available. Although researchers and other scholars have made significant efforts to trace back its history and recreate its philosophy, they had to use their imagination that produced various results (Navia, 1995). For this reason, it is not uncommon to observe differences and oppositions between the definitions of cynicism from its ancient history to contemporary times. In his seminal work, Sloterdijk (1987)¹² distinguishes “kynicism” from “cynicism.” “Kynicism” is associated with ancient cynicism and symbolizes a response to Athenian hegemonic idealism and its form of arguing against this idealism comes from below through socially reprehensible conduct performed by individuals in low social strata (Sloterdijk, 1987). Conversely, “cynicism” is associated with modern cynicism and represents “the masters’ antithesis to their own idealism as ideology and as masquerade. The cynical master lifts the mask, smiles at his weak adversary, and suppresses him” (Sloterdijk, 1987, p. 111). It is, therefore, a form of oppression that comes from above.

Additionally, while in general modern cynicism has a negative connotation, Bertilsson (2015) and Everett (2011) provide what seems to be positive accounts of cynicism, as follows.

Prior research on consumer morality though seems to have overlooked the historical connection between morality and cynicism. This may appear as quite strange as the ancient Greek philosophy of cynicism was originally a philosophy of morality, promoting principles and guidelines that informed Greeks/Athenians of how they ought to live a good and happy life (Bertilsson, 2015, p. 2).

But the term cynicism has not always had a negative connotation. In fact, prior to the 16th century, the point at which it came to be associated mostly with merciless witticism and biting criticism (Caldwell, 2006, p. 18), cynicism was understood as something of a philosophy (Everett, 2011, p. 149). [...] While the ancient Cynics may not have been great believers, they continued to act, and they did so in life-affirming ways. This is unlike today’s cynic, who is more inclined to eschew response and argument, choosing instead fear and hate disguised as response and argument (Everett, 2011, p. 150).

These accounts suggest that ancient cynicism, as a way of life or as a moral philosophy, antagonizes the modern meanings of cynicism. If the cynicism meaning has changed over time to the opposite side, it would then be natural that its multiple and distinct concepts would emerge as well. Therefore, the reason “*Conceptual Inconsistency Across Fields*” is understandable.

¹² Sloterdijk’s book “Critique of Cynical Reason” was originally published in 1983 under its German title “*Kritik der zynischen Vernunft*,” 2 vols. Here, I use a more recent and English-translated version that corresponds to his original work.

Finally, the reason “*Measurement*” refers to cynicism measurement. To address it, I also used my SLR on accounting-cynicism studies, only this time I focused on identifying instruments (e.g., surveys, questionnaires, inventories, etc.) that measured cynicism empirically. Besides my SLR, I added studies from non-accounting fields to observe complementary cynicism instruments. The results of my search are shown in [Table 3](#).

Table 3 – Cynicism instruments from prior studies

Authors	Year^(A)	Title	Instrument
Cook, Walter W, Medley, Donald M	1954	Proposed hostility and Pharisaic-virtue scales for the MMPI	Hostility and Pharisaic-Virtue Scales for the MMPI - Own creation
Niederhoffer, A.	1967	Behind the shield	Police cynicism scale – Own creation
Morris, Richard T., Sherlock, Basil J	1971	Decline of Ethics and the Rise of Cynicism in Dental School	21 vignettes (Sherlock & Morris, 1972)
Wrightsmann, L S	1974	Assumptions about Human Nature: A Social–Psychological Approach	Philosophies of Human Natures Scale (PHNS) - Own creation
Regoli, Robert M., Poole, Eric D.	1979	Measurement of police cynicism: A factor scaling approach	Niederhoffer's police cynicism index (Niederhoffer, 1967)
Sierles, Frederick, Hendrickx, Ingrid, Circle, Sybil	1980	Cheating in medical school	Three questions – Own creation.
Costa, P. T., Zonderman, A. B., McCrae, R. R., Williams, R. B.	1986	Cynicism and paranoid alienation in the Cook and Medley HO Scale	Cook and Medley HO Scale
Maslach, C., Jackson, E. S.	1986	Maslach Burnout Inventory	MBI (2nd edition) - Own creation
Langworthy, Robert H.	1987	Police cynicism: What we know from the Niederhoffer scale	Niederhoffer's police cynicism index (Niederhoffer, 1967)
Barefoot, J. C., Dodge, K. A., Peterson, B. L., Dahlstrom, W. G., Williams, R. B.	1989	The Cook-Medley hostility scale: item content and ability to predict survival	Cook and Medley HO Scale
Greenglass, Esther R, Julkunen, Juhani	1989	Construct validity and sex differences in Cook-Medley hostility	Three-item and five-item versions of the Cook and Medley HO Scale
Kanter, D. L., Mirvis, P. H.	1989	The cynical Americans: Living and working in an age of discontent and disillusionment	Six-item scale of the organizational cynicism scale - Own creation
Ameen, E.C., Guffey, D.M., McMillan, J.J.***	1996	Gender differences in determining the ethical sensitivity of future accounting professionals	Three questions (Sierles et al., 1980)
Ameen E.C., Guffey D.M., McMillan J.J.	1996	Accounting students' perceptions of questionable academic practices and factors affecting their propensity to cheat	Three questions (Sierles et al., 1980)
Maslach, C., Jackson, E. S., Leiter, Michael P.	1996	Maslach Burnout Inventory	Maslach Burnout Inventory – Educators Survey (MBI-ES), General Survey (MBI-GS), and Human Services Survey (MBI-HSS) (3rd edition) - Own creation
Brandes, P., Dharwadkar, R., Dean Jr., J.W.	1999	Does Organizational Cynicism Matter? Employee and Supervisor Perspectives on Work Outcomes	13-item organizational cynicism scale - Own creation

Salter, Stephen B., Guffey, Daryl M., McMillan, Jeffrey J.	2001	Truth, consequences and culture: A comparative examination of cheating and attitudes about cheating among U.S. and U.K. Students	Three questions (Sierles et al., 1980)
Turner, James H, Valentine, Sean R	2001	Cynicism as a Fundamental Dimension of Moral Decision-Making: A Scale Development	11-item survey - Own creation
Brockway, Jennifer Howard, Carlson, Kieth A., Jones, Steven K., Bryant, Fred B.	2002	Development and validation of a scale for measuring cynical attitudes toward college	Cynical Attitudes Toward College Scale (CATCS) - Own creation
Roche III, W Patrick, Scheetz, Allison P., Dane, Francis C., Parish, David C., O'Shea, James T.	2003	Medical Students' Attitudes in a PBL Curriculum: Trust, Altruism, and Cynicism	PHNS (Wrightsmen, 1974)
Bernardi, Richard A., LaCross, Catherine C.	2004	Data Contamination By Social Desirability Response Bias In Research On Students' Cheating Behavior	Three questions (Sierles et al., 1980)
Izawa, Shuhei, Nomura, Shinobu	2004	Development and Validation of the Cynicism Questionnaire	Cynicism Questionnaire - Own creation
Hickman, Matthew J., Piquero, Nicole L., Piquero, Alex R.	2004	The validity of Niederhoffer's cynicism scale	Niederhoffer's police cynicism index (Niederhoffer, 1967)
Holmes, Bjarne M., Lyons-Ruth, Karlen	2006	The relationship questionnaire-clinical version (RQ-CV): Introducing a profoundly-distrustful attachment style	Relationship Questionnaire: Clinical Version (RQ-CV) (Bartholomew & Horowitz, 1991)
Bernardi, Richard A. Adamaitis, Kimberly L.	2006	Data contamination by social desirability response bias: an international study of students' cheating behavior	Three questions (Sierles et al., 1980)
Albrecht, Simon	2008	Measuring cynicism toward organizational change - One dimension or two?	Eight items (Wanous et al., 2000)
Kim, Tae-Yeol, Bateman, Thomas S., Gilbreath, Brad, Andersson, Lynne M.	2009	Top management credibility and employee cynicism: A comprehensive model	11 items of the organizational cynicism scale (Brandes et al., 1999)
Brands, W. G., Bronkhorst, E. M., Welie, J. V. M.	2011	Professional ethics and cynicism amongst Dutch dental students	Ten-vignettes based on Morris and Sherlock (1971)
Zuffo, Riccardo Giorgio, Maiolo, Maria Elisa, Cortini, Michela	2013	Student Cynicism: An Initial Italian Validation of C.A.T.C.S. (Cynical Attitudes Toward College Scale)	Cynical Attitudes Toward College Scale (CATCS) (Brockway et al., 2002)
Helm, Amanda E., Moulard, Julie Guidry, Richins, Marsha	2015	Consumer cynicism: developing a scale to measure underlying attitudes influencing marketplace shaping and withdrawal behaviours	12-item consumer cynicism scale – Own creation.
Reis, Dorota, Xanthopoulou, Despoina, Tsaousis, Ioannis	2015	Measuring job and academic burnout with the Oldenburg Burnout Inventory (OLBI): Factorial invariance across samples and countries	Oldenburg Burnout Inventory (OLBI) (Demerouti et al., 2003)
Vesty, Gillian, Sridharan, V. G., Northcott, Deryl, Dellaportas, Steven***	2016	Burnout among university accounting educators in Australia and New Zealand: determinants and implications	MBI-ES (Maslach & Jackson, 1986)

Viljoen, Margaretha, Claassen, Nicolaas	2017	Cynicism as subscale of burnout	MBI-GS (Maslach et al., 1996)
Assis, Dirce Monteiro, Nascimento, José Luís	2017	Cinismo organizacional: Estudo preliminar da adaptação de uma escala de medida para o contexto português	Escala de cinismo organizacional (Brandes et al., 1999)
Goktepe, Esra Aydin, Tunc, Pervin, Kucukelci, Didem Tetik, Yildirim, Osman Abubakar, A. Mohammed, Megeirhi, Huda Abdullah, Shneikat, Belal	2018	Validity and reliability study of cynicism scale	Cynicism Scale – Own creation
Reyes Flores, Griselda, Maynez Guaderrama, Aurora Irma, Cavazos Arroyo, Judith, Hernández Gómez, Jesús Andrés***	2018	Tolerance for workplace incivility, employee cynicism and job search behavior	11 items of the organizational cynicism scale (Brandes et al., 1999)
Ameri, Taylor, Burgason, Kyle A., DeLisi, Matt, Heirigs, Mark H., Hochstetler, Andy, Vaughn, Michael G.	2019	Contrato psicológico, agotamiento y cinismo del empleado: su efecto en la rotación del personal operativo en la frontera norte mexicana	MBI-GS (six items) (Moreno-Jiménez et al., 2001)
Kökalan, Özgür	2019	Legal cynicism: Independent construct or downstream manifestation of antisocial constructs? New evidence	Five-item measure (Sampson & Bartusch, 1998)
Nasu, Vitor Hideo, Afonso, Luís Eduardo***	2020	The effect of organizational cynicism on job satisfaction	13 items of the organizational cynicism scale (Brandes et al., 1999)
		Relação entre Cinismo e Expectativa de Trapaça na Vida Acadêmica e Profissional	Three questions (Sierles et al., 1980) and the 3CMCDS (Cook & Medley, 1954; Greenglass & Julkunen, 1989)

Note. Studies in light grey are related to accounting. ***Studies that were part of the 123 studies of my SLR. I added the remaining ones that were found by means other than my SLR. ^(A)Oldest to newest.

Prior research has attempted to measure cynicism for decades. Although the oldest cynicism instrument reported in Table 3 was published in 1954 (Cook & Medley, 1954), there are still even older ones that I could not retrieve or had no access. For example, Buchanan (1994) reports that the Minnesota Multiphasic Personality Inventory (MMPI) was developed before and during the World War II and first published in 1943 by the University of Minnesota Press. After the publication of the original inventory, other adaptations were developed in the following decades (i.e., MMPI-2, MMPI-A, and MMPI-2-RF).

Other authors have also proposed cynicism scales in different knowledge fields (e.g., medical, moral, educational, organizational, etc.). For instance, to assess human nature, Wrightsman (1974) created the PHNS. In medical education, Sierles et al. (1980) measured cynicism through three items. In medicine, Izawa and Nomura (2004) developed a six-item cynicism scale in Japanese and, more recently, Goktepe et al. (2018) proposed their instrument using answers from public and private hospital workers in Turkey. Cynicism has also been argued to be part

of the burnout syndrome and researchers have created and considered cynicism as its subscale (Maslach et al., 1996; Maslach & Jackson, 1986). The Maslach Burnout Inventory (MBI) and its adaptations (e.g., MBI-GS) have sparked particular interest in the study of burnout and, consequently, the cynicism subdimension in medicine.

In management, Turner and Valentine (2001) created an 11-item cynicism questionnaire under the argument that “there is no scale available to measure the cynicism-skepticism dimension” (p. 128). Likewise, researchers have devoted time and effort to measure consumer cynicism (Helm et al., 2015) and organizational cynicism (Brandes et al., 1999; Kanter & Mirvis, 1989; Wanous et al., 2000). This line of research has gained more attention in the last three decades, mainly toward organizational change. In higher education, researchers have developed the Cynical Attitudes Toward College Scale (CATCS) (Brockway et al., 2002). Other specific fields, such as dentistry (Brands et al., 2011; R. T. Morris & Sherlock, 1971; Sherlock & Morris, 1972), police (Niederhoffer, 1967; Regoli, 1976), and legal domains (Sampson & Bartusch, 1998), have received attention by instrument developers as well.

Based on [Table 3](#), I was led to conclude that cynicism can be measured using several instruments. I also highlight the following aspects: (i) a significant part of the instruments was developed by medical and health researchers; (ii) cynicism has been considered as a subscale of other constructs, as well as a construct alone; (iii) the instrument items range from three to 21; (iv) while some instruments are general, others refer to a specific cynical attitude (e.g., toward college); (v) prior accounting research (in light grey) has used the Sierles et al.'s (1980) questions to measure cynicism (Ameen et al., 1996a, 1996b; Bernardi & Adamaitis, 2006; Bernardi & LaCross, 2004; Nasu & Afonso, 2020; Salter et al., 2001); and (vi) I noticed that there is no specific instrument to measure either accountants' cynicism or cynicism toward accounting. Since there is no cynicism instrument available that focuses on accountants or accounting, I addressed the reason (d) by choosing four cynicism instruments in this dissertation. Four instruments represent 10% of the 40 studies reported in [Table 3](#), and it is a reasonable number of instruments to capture trait cynicism from distinct angles.

First, I selected Sierles et al.'s (1980) instrument. Prior accounting studies have utilized this way of measuring cynicism (Ameen et al., 1996a, 1996b; Bernardi & Adamaitis, 2006; Bernardi & LaCross, 2004; Nasu & Afonso, 2020; Salter et al., 2001). It would thus enhance the comparative power between prior literature and the current study. Second, I selected Turner

and Valentine's (2001) instrument. Their 11-item instrument is compatible with the idea that cynicism is fundamental to moral decision-making. It also is closer to the accounting area than the other instruments because it was developed by business researchers and built on a moral vision. The third and fourth instruments are two different versions of the same instrument: 3CMCDS and 5CMCDS. 5CMCDS includes two additional items in relation to 3CMCDS. Cook and Medley's (1954) work was influential in subsequent research on cynical hostility. Studies have been adapting it to suit their contexts and make it easier to be administered. 3CMCDS and 5CMCDS was used by prior research (e.g., Stavrova & Ehlebracht, 2018).

Specific instruments are not adequate for the present dissertation because its target is accounting practitioners. Consumer cynicism (Helm et al., 2015), CATCS (Brockway et al., 2002), organizational cynicism (Brandes et al., 1999), and legal cynicism (Ameri et al., 2019) instruments, for example, would not fit this dissertation. Moreover, instruments that consider cynicism as a subscale of a larger construct are not suitable as well because the focus is only on cynicism. This is the case of MBI-GS (Maslach et al., 1996), MBI-ES (Maslach & Jackson, 1986), and OLBI (Demerouti et al., 2003), for instance. By selecting appropriate cynicism instruments and disregarding others that are less suitable to this dissertation, the reason "*Measurement*" is satisfied.

2.1.3 Empirical findings on cynicism within the accounting field

Little empirical research has been conducted on cynicism within the accounting domain. Ameen et al. (1996b) aimed to provide description information regarding accounting students and academic dishonesty, as well as they investigated the relationship between environmental factors and accounting students' propensity to cheat. The authors surveyed 386 students (junior, senior, and graduate) enrolled in upper-level accounting courses and measured cynicism according to Sierles et al.'s (1980) questions. With respect to the result on cynicism, t-tests revealed a significant difference between cheaters' and noncheaters' degree of cynicism. Noncheaters were less cynical than the cheaters. The logistic regression analysis also indicated a positive correlation between cynicism and propensity to cheat. This evidence suggests that cynical students tend to be more involved in dishonesty behavior (Ameen et al., 1996b).

Ameen et al. (1996a) explored the association between gender and the willingness to tolerate immoral behavior. A sample of 285 accounting major students at four public institutions

participated in the study. The authors utilized the Sierles et al.'s (1980) three questions to measure student cynicism. Results showed that female students are less tolerant than males about immoral conduct. Complementarily, tests of means indicated that male students were found to be more cynical than females ones. This evidence suggests that students who are engaged in controversial practices are more cynical.

Salter et al. (2001) investigated the determinants of cheating with a sample of 370 students in upper-level accounting courses from US and UK large public universities. The authors utilized surveys to collect data and measured cynicism through the three questions of Sierles et al. (1980). The logistic regression analysis indicated a positive relationship between cynicism and cheating (coeff. = .0542; $p < .01$) for the UK sample. However, for the US sample and the full sample (US and UK students together), cynicism showed to be not significant ($p > .10$). An explanation for this result is that the UK sample was composed by more male and tolerant of cheating students than the US sample. This result also suggests that cynicism can vary across countries or cultures.

Bernardi and LaCross (2004) analyzed the effects of social desirability response bias (SDRB) on the model constructed by Salter et al. (2001) because they believed that SDRB contaminates variables – among them cynicism – that have been used by prior research when modeling academic cheating. Data were collected through surveys from 174 business students and cynicism was measured by the three questions from Sierles et al. (1980). Results indicated a negative relationship between SDRB and cynicism ($p < .10$). As SDRB increases, cynicism decreases. This result was expected once students' cynicism is not seen as a socially desirable response (Bernardi & LaCross, 2004).

Bernardi and Adamaitis (2006) examined the effects of SDRB on cheating behavior, controlling for a series of other explanatory variables, among them cynicism. Two hundred and ninety college business students from Australia, China, Ireland and Japan took part in this study. Bernardi and Adamaitis (2006) also included data from 174 US business majors from a prior study (Bernardi & LaCross, 2004). Surveys were administered to collect data and cynicism was measured through Sierles et al.'s (1980) questions. The results regarding cynicism suggest that cynical students are more likely to report having cheated ($p < .01$) and as the level of cynicism decreases, SDRB increases.

At the State University of Yogyakarta in Indonesia, Subagyo (2012) investigated the cheating practices of 114 accounting students and utilized surveys to collect data and logistic regression models for data analysis. Among the explanatory variables, there was cynicism. It was also measured using the Sierles et al.'s (1980) questions. The results supported a positive relationship between cynicism and cheating. Tolerance and punishment were found to be negatively associated with cheating.

Ismail and Yussof (2016) analyzed the neutralization of cheating and the effectiveness of deterrents to cheating using a sample of 435 accounting students. The first construct refers to the neutralization of cheating, which represents the inclination to justify cheating. Trying to rationalize cheating behavior is usual among its practitioners and, according to Bernardi et al. (2012), it can be considered a type of cynicism. The results indicate that cheaters have greater excuses to cheat in relation to non-cheaters. Males also have higher levels of neutralization than their female counterparts.

This literature review allowed me to conclude that most accounting research utilized only one way to measure cynicism (i.e., Sierles et al.'s (1980) questions), as well as the participants of these studies are students. The examination of the relationship between accounting practitioners' trait cynicism and multiple measures of cheating represents a gap in the literature. Also, because accounting research was conducted with students, the most investigated cheating actions are related to the educational environment. In the present study, I consider accounting practitioners' cheating behaviors not only in academic but also in their personal and professional lives. Cheating is discussed in the next section.

2.2 Cheating

“Cheating” has been used as a broad term to accommodate a variety of practices and behaviors and it usually carries a negative connotation. Oftentimes, it is easier to give an example of cheating than define it. “Typically, cheating is described in terms of a series of practices, which cover a range of areas that can be defined as illegal, unethical, immoral or against the regulations” (Sheard et al., 2003, p. 92). Sheard et al. (2003) noted that prior literature lacks a simple definition of cheating.

Consistently with this view, even though there have been multiple studies that examined cheating, its formal definition is not always clearly described in them (e.g., Bernardi et al., 2012; Nowell & Laufer, 1997; K. J. Smith et al., 2002, 2004). In some studies, researchers have defined it broadly in order to fit many immoral practices. For instance, in accounting education, Ismail and Yussof (2016) indicate that “cheating is a form of academic misconduct” (p. 20). Other researchers preferred to narrow its concept to the specific context in which they conducted their research. When examining cheating by information technology students, Sheard et al. (2003) reports that “in this study we have defined a behaviour as cheating if it violates the rules that have been set for an assessment task or it violates the accepted standard of student behaviour at the institution” (p. 92). Still, other researchers resorted to dictionary definitions. “Cheating is defined as ‘fraud, deception, trick, imposition’ (Concise Oxford Dictionary)” (Haswell et al., 1999, p. 216). “Cheating is defined as acting dishonestly or unfairly to gain an advantage (Oxford English Dictionary)” (Ballantine et al., 2014, p. 56).

Defining cheating is hard because it is context-dependent (Sheard et al., 2003). While some practices may be universally perceived as cheating (such as copying in exams and stealing money), others may depend on the context. “For example, collaborating on an assignment may be encouraged and expected in one course but may be considered unacceptable in another” (Sheard et al., 2003, p. 92). The field of knowledge, institution, community, country, culture, and other factors play a key role when evaluating an act and concluding whether it is cheating.

Barnhardt (2016) observes that cheating has been defined and operationalized in two general manners in contemporary literature: “(a) *concretely*, with inventories of specific behaviors (e.g., working together when prohibited), or (b) *abstractly*, as characterized by unifying definitional properties (e.g., gaining unfair advantage)” (emphasis added) (Barnhardt, 2016, p. 1). The present study is aligned with the first manner of defining and operationalizing cheating (i.e., the concrete way). As it will be explained in [Subsection 2.2.1](#) and [Subsection 2.2.2](#), I tried to measure cheating using items that violate the Brazilian Code of Ethics for Professional Accountants and associated norms (CFC, 2019a, 2019b; IESBA, 2021). Additionally, cheating was also measured using a binary categorization (i.e., 1 = cheated; 0 = otherwise).

The concrete form of measuring cheating is consistent with previous similar studies (e.g., Bernardi et al., 2008; Bernardi & Adamaitis, 2006; Ismail & Yussof, 2016; McCabe, 2005; McCabe et al., 2006; McCabe & Trevino, 1993, 1995). For example, McCabe et al. (2006) used

13 behaviors (five behaviors related to test and exams and eight related to written work) to measure cheating. Bernardi and Adamaitis (2006), in turn, asked their participants whether they had presented four types of cheating behavior (cheating on a major exam, cheating on a minor exam, cheating on a major project, and cheating on a minor project). The sum of these questions was the measurement of cheating.

Because the concrete approach involves a series of behaviors, it demands a concept of cheating that is general enough to accommodate them. For this reason, this study defines cheating as follows: *cheating represents any act that aims to gain an advantage for oneself and/or a third-party and that violates moral, social, or legal norms*. Prior research has also conceptualized cheating as an action that violates some code of conduct or that is against the law (e.g., Sheard et al., 2003; West et al., 2004). With this definition, a set of behaviors that violates the Brazilian Code of Ethics for Professional Accountants and correlated norms is considered cheating.

2.2.1 Active and passive cheating

The categorization of cheating behaviors makes more specific analyses and conclusions viable. Prior studies have examined the relationship between cheating and cynicism from a general standpoint by measuring cheating based on whether or not one had cheated (e.g., Ameen et al., 1996b; Bernardi & LaCross, 2004; Salter et al., 2001). When there are distinct categories of cheating, a more precise result is obtained. Here, similarly to prior research (Anitsal et al., 2009; Capasso et al., 2022; Eisenberg, 2004; Elmore et al., 2011; Kuntz & Butler, 2014; Pavlin-Bernardić et al., 2017; Zhang & Yin, 2020), I propose to look at cheating from the active-passive perspective.

In this view, there are two basic types: active cheating and passive cheating (Anitsal et al., 2009; Eisenberg, 2004; Elmore et al., 2011). Active cheating occurs when a person actively engages in a cheating act (Eisenberg, 2004; Hetherington & Feldman, 1964). One initiates the action of cheating. In academic cheating studies, for example, active cheating happens when a student looks at another student's exam to copy his/her answer (Elmore et al., 2011; Hetherington & Feldman, 1964). The person takes a proactive stance and acts to cheat. Therefore, active cheating in the present study is conceptualized as *any act in which an accounting practitioner actively engages that aims to gain an advantage for himself/herself and/or a third-party and that violates the Brazilian Code of Ethics for Professional Accountants and associated norms*.

On the other hand, in passive cheating, the person does not take a cheating action himself/herself (Eisenberg, 2004). Instead, one has a passive role that results in cooperation with another person to commit cheating (Eisenberg, 2004; Hetherington & Feldman, 1964). For instance, letting another student copy the answer to an exam question is considered passive cheating. Letting another student copy an answer is also considered cheating because it is a behavior that collaborates with the active cheater and consequently does not deserve moral praise. Based on these considerations, passive cheating in the present study is defined as *any act in which an accounting practitioner passively engages that aims to gain an advantage for himself/herself and/or a third-party and that violates the Brazilian Code of Ethics for Professional Accountants and associated norms.*

To summarize, copying and letting a person copy an answer to an exam question are, respectively, active cheating and passive cheating (Hetherington & Feldman, 1964). The person who engages in active cheating is called cheater and the person who engages in passive cheating is called the cheaters' accomplice (Zhang & Yin, 2020). In accounting, there are many situations where active and passive cheating occur, such as those reported in Palma and O'Dwyer (2022), U.S. Securities and Exchange Commission (2022), and Wootton (2022). [Table 4](#) provides complimentary examples of active and cheating actions in which accounting professionals can be involved:

Table 4 – Examples of active and passive cheating actions

Active cheating	Passive cheating
Offer money in exchange for insider information.	Accept a money offer in exchange for insider information.
Modify accounting figures to steal money from the company.	Receive an order to modify the accounting figures and do it.
Take a case where there is a conflict of interest.	Do not report a conflict of interest to the authority.
Falsify a document required by the auditors	Do not tell anything about a falsified document to the auditors
Sell and buy goods without fiscal invoices	Do nothing about a client who sells and buys without fiscal invoices

Albeit both types of cheating are morally – and sometimes even legally – reprehensible (Pavlin-Bernardić et al., 2017), they have distinct characteristics. Active cheating occurs based on self-interest (Chapman et al., 2004; Zhang & Yin, 2020), whereas passive cheating has a more

social-interest connotation where one passively cheats to assist others in gaining an advantage (Zhang & Yin, 2020). Consistently with this view, Eisenberg (2004) observes that

while active cheating can be seen as involving more individual or even egoistic decision-making processes (be they moral in nature or based on cost-benefit analysis), passive cheating poses two dilemmas: one is whether to help a colleague or not; the other is whether to take part in cheating (Eisenberg, 2004, p. 168).

This excerpt supports that active cheating actions involve a higher degree of individualistic thought and behavior on the part of the cheater and that cheating is explicit. In passive cheating, the cheater had the option not to cheat, but it would result in not assisting a colleague. For instance, the person could have refused to accept a money offer from a friend in exchange for insider information, but it would impair their friendship. Thus, the passive cheater ends up accepting the money to help his/her friend.

It seems that active cheating is mainly motivated by self-interest and individualistic purposes. On the other hand, there are many reasons why one can become a passive cheater, such as blackmail or previous agreements. For example, student A lets student B copy his/her exam answers because student B is blackmailing or imposing a physical threat on student A. Feeling the need to help others is also a plausible motivation to commit passive cheating (Pavlin-Bernardić et al., 2017; Zhang & Yin, 2020). For instance, student A sees student B committing a cheating action, but student B is a close friend of student A and, thus, student A will not report student B. Both active and passive cheating are morally condemnable, but the motivation behind each may differ substantially. Active cheating is predominantly based on self-interest, whereas passive cheating is strongly rooted in social-interest or the feeling to assist others (Eisenberg, 2004; Hetherington & Feldman, 1964; Zhang & Yin, 2020).

Prior research presents somewhat conflicting views toward the occurrence of active and passive cheating. For instance, Zhang and Yin (2020) indicate that several studies have suggested that university-level students reported “a more lenient attitude toward and admit to greater incidence of passive cheating than active cheating” (p. 2), including Carpenter et al. (2006), Chapman et al. (2004), Genereux and McLeod (1995), Jurdi et al. (2012), Whitley and Kost (1999) and Wryobeck and Whitley Jr. (1999). On the other hand, Elmore et al. (2011) note that “research indicated that students had more difficulty in correctly identifying situations involving passive academic dishonesty. Students failed to report someone they noticed cheating” (p. 95). These

views seem to contrast. At the same time, students commit more passive cheating actions but fail to identify them correctly.

I try to find potential explanations to better understand these views from prior literature. Zhang and Yin's (2020) observation may be associated with the idea that passive cheating is less morally reprehensible than active cheating because the motivation behind the former is grounded in social-interest oriented behavior rather than a self-interest behavior. Consequently, students tend to be more lenient toward passive cheating and admit that they are passive cheaters instead of active ones. Elmore et al.'s (2011) view may be related to the idea that active cheating is explicit, whereas passive cheating is subtler. Since active cheating actions are more apparent, people can identify them easier than passive cheating ones. A person has little or no doubt that copying an answer to an exam question is (active) cheating. However, it is harder to identify a student who witnessed this cheating action and had a moral obligation to whistle-blow his/her colleague but ended up not whistle-blowing him/her (passive cheating). In some cases, even “doing nothing” is considered cheating if the person had a moral – or legal – obligation to do something about it. For this reason, passive cheating is subtler than active cheating. More research is needed to understand these different views on active and passive cheating.

The present study adopts a position aligned with Eisenberg's (2004) when he notes that “due to lack of sufficient theorizing or empirical research in the literature, I avoid laying out specific hypothesis regarding expected differences in effects on the two copying modes and treat related analyses as exploratory” (p. 168). Thus, due to insufficient empirical evidence and theorizing, I do not establish any particular hypothesis toward active cheating or passive cheating and their connection with trait cynicism. I consider this analysis as exploratory instead. Research on the relationship between accounting practitioners’ cynicism and cheating is in its early stages and more development is necessary before a clearer path can be seen.

After discussing active and passive cheating from a general perspective, I now narrow this debate to the accounting field. Research supports that accounting professionals must operate under rigorous ethical standards (K. J. Smith et al., 2002). Several accounting professional bodies have an ethics code (or a code of conduct) to which their members are subject (AICPA, 2014; CFC, 2017, 2019a; CIMA, 2020; IESBA, 2021). The International Ethics Standards Board for Accountants® (IESBA), for example, establishes high-quality ethical standards for

professional accountants considering an international view. According to this code, there are five ethical fundamental principles: integrity, objectivity, professional competence and due care, confidentiality, and professional behavior (IESBA, 2021). These principles are also found in the code of ethics from other accounting entities, such as the Chartered Institute of Management Accountants (CIMA) (CIMA, 2020).

In Brazil, CFC implemented the Brazilian Code of Ethics for Professional Accountants (CFC, 2019a) as an accounting standard (i.e., NBC PG 01 – Código de Ética Profissional do Contador¹³) by which Brazilian accountants must abide. The last version of the Brazilian Code of Ethics for Professional Accountants was published on February 14, 2019 and came into effect on June 1, 2019. This last version is convergent with the international ethical standards issued by the IESBA (IESBA, 2021). Therefore, it also reflects the five fundamental principles presented previously, among other aspects. Furthermore, CFC issued complementary norms to discipline how professional accountants must abide by the Brazilian Code of Ethics for Professional Accountants, e.g., NBC PG 100 (R1) – Cumprimento do Código, dos Princípios Fundamentais e da Estrutura Conceitual¹⁴ (CFC, 2019b).

The development of these codes of ethics by multiple national and international entities signals that accounting professionals must present behaviors that are consistent with the highest ethical standards. Consequently, there must not be space for active and/or passive cheating actions in the accounting area. Nonetheless, past and more recent cases of cheating involving professional accountants are findable (Jennings, 2004; Ortega, 2023; U.S. Securities and Exchange Commission, 2022; Vieira & Casado, 2016; White, 2022). In Brazil, Operation Car Wash and Odebrecht's scandal are examples of strong cheating practices that involved big companies and their executives, as well as the accounting department (Vieira & Casado, 2016). Likewise, CVC, IRB Brasil, and Via Varejo are three Brazilian publicly traded companies that engaged in accounting fraud in 2019 and 2020 (Ortega, 2023).

Codes of ethics are particularly essential where the cheating culture predominates. They can assist in reducing accounting cheating practices. Research supports that codes of conduct are associated with lower levels of self-reported immoral behaviors in the workplace (McCabe et

¹³ (In English) Brazilian Code of Ethics for Professional Accountants (loose translation).

¹⁴ (In English) Compliance with the Code, the Fundamental Principles, and the Conceptual Framework (loose translation).

al., 1996). Consistently with the definitions of active cheating (ACT) and passive cheating (PAS) of the present study, I formulated ten statements that violate the Brazilian Code of Ethics for Professional Accountants (CFC, 2019a) and related norms (CFC, 2019b; IESBA, 2021) to measure these constructs. Statement 1 through statement 5 describe active cheating actions in which accounting professionals actively engage. Statement 6 through statement 10 describe passive cheating actions in which accounting professionals assume a passive stance. Each of them is discussed next.

1. *Recognize a lower figure of allowance for doubtful accounts just because you want your department to get a bonus;*

Statement 1 is a transgression of the Brazilian Code of Ethics for Professional Accountants because it prioritizes a personal interest over the public one. In its item 4 (a), the Brazilian Code demands from accounting professionals to “exercise the profession with zeal, diligence, honesty and technical capacity, observing the Brazilian Accounting Standards and current legislation¹⁵.” This conduct is morally condemnable because it is not grounded in accounting technical and scientific procedures and knowledge. Rather, it is motivated by pure self-interest to benefit the cheater’s department by increasing its bonus. Additionally, in preparing and presenting accounting information, item 220.10 A1 from IESBA (2021) encourages professional accountants to document (i) the facts, (ii) the accounting principles or other relevant professional standards involved, (iii) the communications and parties with whom matters were discussed, (iv) the courses of actions considered, and (v) how the accountant attempted to address the matter(s). The recognition of a lower figure of allowance for doubtful accounts requires to be supported by appropriate documentation and analysis, instead of self-interest.

2. *Share information about your former employer with the management of your current firm to promote yourself;*

Statement 2 violates the Brazilian Code of Ethics for Professional Accountants (item 5 (o)) because it breaches professional secrecy, especially without a plausible motive. Professional accountants must preserve the confidentiality of information from their clients and firms. Item R114.1 (d) from NBC PG 100 (R1) (CFC, 2019b) determines that accounting professionals

¹⁵ (in Portuguese) “exercer a profissão com zelo, diligência, honestidade e capacidade técnica, observando as Normas Brasileiras de Contabilidade e a legislação vigente (CFC, 2019a, item 4 (a)).”

“must not disclose outside the firm or employing organization confidential information obtained as a result of professional and business relationships without proper specific authorization, unless there is a legal or professional right or duty to disclose it¹⁶.” Similarly, R240.3 from IESBA (2021) states that “a professional accountant shall not manipulate information or use confidential information for personal gain or for the financial gain of others.” Therefore, sharing information about a former employer for promotion ends is not allowed.

3. Forge a document that you have lost that the auditors are requiring;

Statement 3 is inconsistent with the Brazilian Code of Ethics for Professional Accountants as accounting professionals must not “deceive or try to deceive the good faith of a client, employer or third parties, altering or distorting the exact content of documents, including electronic ones, and providing false information or preparing disreputable accounting documents¹⁷” (CFC, 2019a, item 5 (p)). In addition, item R111.2 from IESBA (2021) defends that accounting professionals should not knowingly be associated with documents that they believe that their information (a) contains a materially false or misleading statement; (b) contains statements or information provided recklessly; or (c) omits or obscures required information where such omission or obscurity would be misleading. Professional accountants must act with integrity and must not fabricate or falsify documents to meet the auditors’ demand.

4. Consume the company’s resources without permission, even if they are of low value;

Statement 4 is incompatible with the Brazilian accounting ethical standards since it basically describes the act of stealing. Regardless of being of low or high value, consuming the company’s resources without proper authorization is morally and legally condemnable. According to the item 5 (k) from (CFC, 2019a), accounting professionals must not “misappropriate values, assets, and any type of credit entrusted to their custody¹⁸.” Item 111.1 A1 from IESBA (2021) states that “Integrity involves fair dealing, truthfulness and having the

¹⁶ (in Portuguese) “não divulgar fora da firma ou da organização empregadora informações confidenciais obtidas em decorrência de relações profissionais e comerciais sem a devida autorização específica, a menos que haja um direito ou dever legal ou profissional de divulgação” (CFC, 2019b, item R114.1).

¹⁷ (in Portuguese) “iludir ou tentar iludir a boa-fé de cliente, empregador ou de terceiros, alterando ou deturpando o exato teor de documentos, inclusive eletrônicos, e fornecer falsas informações ou elaborar peças contábeis inidôneas” (CFC, 2019a, item 5 (p)).

¹⁸ (in Portuguese) “apropriar-se indevidamente de valores, bens e qualquer tipo de crédito confiados a sua guarda” (CFC, 2019a, item 5 (k)).

strength of character to act appropriately, even when facing pressure to do otherwise or when doing so might create potential adverse personal or organizational consequences.” Accounting professionals should then resist to the temptation of consuming the company’s resources even if no one is looking. For this reason, statement 4 is a violation of the professional conduct of an accountant.

5. *Post depreciative messages toward the accounting profession on social networks because you are dissatisfied with the work of its professional bodies;*

Statement 5 conflicts with items 15 and 19 from CFC (2019a). According to item 15, “it is forbidden to carry out advertising actions or demonstrations that denigrate the reputation of accounting science, the profession or colleagues¹⁹.” Additionally, item 19 states that accounting professionals must not make disparaging judgements about the accounting class or its institutions. Instead, accounting professionals have to comply with the professional code of conduct, preserve the prestige and dignity of the accounting class, and ensure the improvement of its institutions. Likewise, item R115.1 (c) from IESBA (2021) supports that professional accountants must avoid any conduct that they “know or should know might discredit the profession.” Posting depreciative messages on social network would jeopardize the image of the accounting profession or its institutions. This type of behavior is unacceptable from a moral standpoint that defends the collective good of the accounting class.

6. *Accept money offers in exchange for financial insider information;*

Statement 6 is inconsistent with the accounting ethical standards (CFC, 2019a; IESBA, 2021). Accounting practitioners deal with key financial information. Exchanging it for money can even represent a criminal offense. From a moral perspective, it is strongly condemnable. Likewise statement 2, statement 6 is incongruent with item R114.1 (d) from NBC PG 100 (R1) (CFC, 2019b) and item R240.3 from IESBA (2021). Also, item 4 (c) from NBC PG 01 (CFC, 2019a) reinforces that accounting professionals have the duty to maintain secrecy about what they know due to professional practice, including what has come to their knowledge when practicing accounting in governmental entities. Breaching professional secrecy by sharing privileged information is not permitted unless required by the law or another stronger motive to do so.

¹⁹ (In Portuguese) “É vedado efetuar ações publicitárias ou manifestações que denigram a reputação da ciência contábil, da profissão ou dos colegas” (CFC, 2019a, item 15).

Being bribed for providing accounting information definitely falls into the wrong and fragile side of the motivations. As a result, accounting professionals must decline this kind of offer.

7. *Use a lower-than-usual rate to depreciate fixed assets with no documentation to support it just because your superior told you so;*

Statement 7 is not compatible with item 5 (k) of the Brazilian Code of Ethics for Professional Accountants (CFC, 2019a). It determines that accountants must “make the necessary efforts and provide yourself with documents and information to find out about all the circumstances, before issuing an opinion on any case²⁰.” A superior’s opinion is important, but it needs to be supported by appropriate analysis and documentation. Modifying depreciation rates might have considerable implications for the accounting value of fixed assets and the company’s earnings. Modifying it based solely on a superior’s command with no document to support it raises suspicion. According to item 4 from NBC PG 01 (CFC, 2019a), professional accountants must take actions to avoid or minimize conflict of interest and, when this is not possible, they need to take measures not to lose professional independence. This is particularly applicable to cases where information and documents cannot be checked. The superior’s personal interest might be playing a role here.

8. *Remain quiet when you notice a relevant error in the financial statements that was caused by your accountant friend;*

Statement 8 is passive cheating because remaining quiet benefits one’s friend but jeopardizes the users’ decision that was taken based on wrong financial information. When a relevant error is identified, professional accountants have a moral and legal obligation to report it to minimize its damage. Accountants must not be associated with documents that describe false or deceiving information (CFC, 2019b, item R111.2). Additionally, an accountant’s behavior in relation to a colleague must be guided by the principles of consideration, respect, appreciation, solidarity, and harmony (CFC, 2019a, item 16). However, “the spirit of solidarity, even as an employee, does not induce nor justify participation, or connivance with error or with acts that violate

²⁰ (In Portuguese) “despender os esforços necessários e se munir de documentos e informações para inteirar-se de todas as circunstâncias, antes de emitir opinião sobre qualquer caso” (CFC, 2019a, item 5 (k)).

technical, ethical, or legal standards that govern the exercise of the profession²¹” (CFC, 2019a, item 17). Therefore, even if a friend caused an error, an accounting professional has the duty of reporting and correcting it, in particular to avoid greater damage.

9. Do not report a conflict of interest for fear of losing your client;

Statement 9 transgresses the item 4 (e) of the Brazilian Code of Ethics for Professional Accountants (CFC, 2019a). This item supports that professional accountants must take measures to avoid or minimize the conflict of interest. If it is not possible, other actions must be adopted in order not to lose professional independence. Complementarily, item 4 (g) allows accounting professionals to “abstain from biased interpretations of the matter that constitutes the object of the work, maintaining professional independence²².” Keeping professional independence is key to perform accounting activities in an objective manner. “A conflict of interest creates threats to compliance with the principle of objectivity and might create threats to compliance with the other fundamental principles” (IESBA, 2021, item 210.2). The principle of objectivity demands that professional accountants do not compromise their professional or commercial judgments due to biased behavior, conflict of interest, or the undue influence of others (CFC, 2019b, item R112.1). Statement 9 is a clear violation of the principle of objectivity and do not present a plausible motivation to justify it (i.e., losing the client).

10. Do nothing about your client who buys and sells goods without fiscal invoices.

Finally, statement 10 represents a passive cheating act and is incompatible with the ethical standards of the accounting profession. Issuing fiscal invoices is crucial to making economic transactions verifiable and avoid tax evasion. According to item 4 (i) from CFC (2019a), professional accountants have a moral obligation to “immediately communicate to the client or employer, in a reserved document, any adverse circumstance that may generate risks and threats or influence the decision of those who are users of accounting reports and services as a whole²³.”

²¹ (In Portuguese) “O espírito de solidariedade, mesmo na condição de empregado, não induz nem justifica a participação, ou a convivência com erro ou com atos infringentes de normas técnicas, éticas ou legais que regem o exercício da profissão” (CFC, 2019a, item 17).

²² (In Portuguese) “abster-se de interpretações tendenciosas sobre a matéria que constitui objeto do trabalho, mantendo a independência profissional” (CFC, 2019a, item 4 (g)).

²³ (In Portuguese) “comunicar, desde logo, ao cliente ou ao empregador, em documento reservado, eventual circunstância adversa que possa gerar riscos e ameaças ou influir na decisão daqueles que são usuários dos relatórios e serviços contábeis como um todo” (CFC, 2019a, item 4 (i)).

Moreover, professional accountants cannot guide clients or employers to act against the law or the Brazilian accounting standards (CFC, 2019a, item 5 (m)). Professional accountants must “apply the safeguards provided by the profession, by law, by regulation or by the employing organization whenever it identifies or is alerted to the existence of threats mentioned in the rules for exercising the accounting profession²⁴” (CFC, 2019a, item 4 (e)). If needed, accountants can still “resign from the functions held, as soon as a lack of confidence is confirmed by the client or employer and vice versa, who must be notified in writing, respecting the deadlines established in the contract²⁵” (CFC, 2019a, item 4 (k)). Based on these considerations, professional accountants must inform their client about the appropriate way of conducting a business when it comes to accounting and fiscal obligations and, if needed, report (whistle-blow) their client to the competent authority.

2.2.2 Cheating and life dimensions

Cheating occurs in many places and situations. Crittenden et al. (2009) observe that the cheating culture leads people to (i) be tolerant of cheating behavior, (ii) believe in the need of cheating to reach an objective, and (iii) perceive that everyone else is cheating to succeed. “Cheating is certainly not a new phenomenon. Yet, the difference between today’s environment and that of yesteryear is that cheating behavior is now considered commonplace rather than an exception to the norm” (Crittenden et al., 2009, p. 338). The accounting and business fields, in particular, have numerous examples of cheating, both reported in academic work (Brickey, 2003; Crittenden et al., 2009; Ilter, 2014; Jennings, 2004) and on professional and popular media (Goldstein, 2022; Morcroft, 2022; Ortega, 2023; Palma & O’Dwyer, 2022; U.S. Securities and Exchange Commission, 2022; Vieira & Casado, 2016; White, 2022; Wootton, 2022).

While cheating permeates multiple life dimensions of people in general, this is not different for professional accountants. These have rights, duties, and responsibilities in their personal, academic, and professional lives. Prior studies have focused on examining cheating especially in academic settings. Research on academic cheating is abundant inside the accounting field

²⁴ (In Portuguese) “aplicar as salvaguardas previstas pela profissão, pela legislação, por regulamento ou por organização empregadora toda vez que identificar ou for alertado da existência de ameaças mencionadas nas normas de exercício da profissão contábil” (CFC, 2019a, item 4 (e)).

²⁵ (In Portuguese) “renunciar às funções que exerce, logo que se positive falta de confiança por parte do cliente ou empregador e vice-versa, a quem deve notificar por escrito, respeitando os prazos estabelecidos em contrato” (CFC, 2019a, item 4 (k)).

(e.g., Ameen et al., 1996a, 1996b; Bernardi & Adamaitis, 2006; Bernardi & LaCross, 2004; Ismail & Yussuf, 2016; Koh et al., 2011; O’Leary & Radich, 2001; Salter et al., 2001; Shawver & Clements, 2006) and outside as well (e.g., Carpenter et al., 2006; Desalegn & Berhan, 2014; Eisenberg, 2004; Evans & Craig, 1990; Jurdi et al., 2012; E.-J. Park et al., 2013; Rennie & Crosby, 2002; Sheard et al., 2003; Sierles et al., 1980; Whitley & Kost, 1999).

A lower number of studies on cheating and related aspects have been conducted with actual accounting professionals (e.g., J. R. Cohen et al., 2001; Elias, 2002; Emerson et al., 2007; Shafer et al., 2001). One of the main reasons to this lower number of studies is that admitting to cheating as a professional has more serious implications than doing it as a student. Nonetheless, there are ways to conduct research on sensitive topics – such as cheating – with accounting professionals by assuring them that the responses are anonymous and confidential, for instance. Researchers should keep making efforts to obtain data from actual professional accountants. Albeit accounting professionals’ cheating behavior literature is not as extensive as the academic cheating one, it has been suggested that academic and professional behaviors are correlated (Bernardi et al., 2011, 2012; Crawford & Stellenwerf, 2011; Graves, 2008; Lawson, 2004; Nonis & Swift, 2001).

While cheating studies are findable for the academic and professional dimensions, I did not find any accounting study that analyzed cheating in the personal dimension. I argue that the examination of the personal dimension is also valuable because personal issues can affect professional performance. For example, workplace romances may have negative organizational outcomes, such as a decline in productivity, potential sexual harassment, breaches of privacy, and favoritism (Abzug, 2016; Lickey et al., 2009). It illustrates how one’s personal life can affect the professional one negatively. Similarly, extramarital affairs have been associated with poorer professional performance (De Stefano & Oala, 2008). Fincham and May (2017) note that about 2-4% of American spouses cheat on their partners every year, although most Americans do not approve infidelity. According to this estimation, 2-4% of Americans would then have had their professional performance decreased.

Based on this debate, I add the personal dimension to my analysis, besides the academic and professional ones. Life is a multidimensional construct that is observable from different angles. Here, I propose to look at it from a basic and intuitive perspective: a three-dimensional life that includes the personal, academic, and professional dimensions. I do not suggest that these three

dimensions occur at separate times or are separated in any way. Instead, they are interconnected and all three are key elements of one’s general life. For this reason, actions taken in one life dimension might have consequences to the others, as I noted in the case of extramarital affairs (De Stefano & Oala, 2008).

Also, it can sometimes be hard to categorize (cheating) actions into these three dimensions because they can belong to more than one dimension. For example, stealing money from the company to buy food for a son involves one’s professional life and a personal necessity. The motivation is personal (i.e., feeding a child), but the operationalization of the cheating action occurs in a professional domain (i.e., stealing money from the company). If the criterion to classify a cheating action is the *intent* behind it (i.e., providing food for a son), then it should be categorized as a cheating action that belongs to one’s personal life. However, if the criterion to classify a cheating action is its *consequences* to someone or something (i.e., the company), then it should be categorized as a cheating action that belongs to one’s professional life. Even though there are barriers and difficulties in categorizing actions, we – as researchers – should find ways to apply an adequate and reasonable criterion. Figure 5 shows the summary of the three life dimensions and examples of cheating acts in each one. Next, I discuss cheating and each life dimension in more detail.

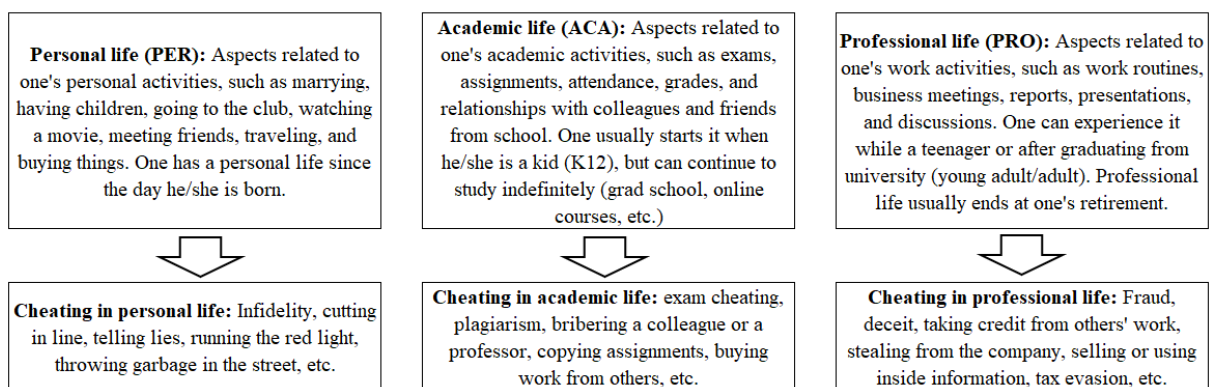


Figure 5 – Life dimensions and cheating: personal, academic, and professional
Source: The author.

Personal life (PER): periods of life are defined distinctly depending on the culture and historical period (Helson et al., 2006). Here, it is not a primary concern to establish clearly and all phases of one’s life. Instead, I present a general discussion about behaviors and actions that are basic to – I believe – most individuals. Generally, human beings have personal lives from the day they were born, however unconscious. Babies and children have to eat, stay at home, attend

appointments with their parents, and do other personal activities. Growing healthy and happy is potentially one of the most important things to do in this phase.

When becoming adolescents and then young adults, they continue to have personal lives, although their activities change in quantity and quality substantially. A typical private life of a young adult includes going to the club, disco, gym, or theater, practicing some sport, hanging out with friends, getting a hobby, dating, travelling, reading books, watching movies, and so forth. In middle-age (from 35-40 to 60-65 years old) (Helson et al., 2006), an individual's personal life becomes family-oriented, especially because it is common for middle-aged adults to get married and have children. Usual activities comprehend playing and taking care of children, as well as going to restaurants and the movies with the love partner.

In middle-age, personal and professional lives are confused since it is a time where work and family compete for people's attention (Helson et al., 2006). The situation where the demands from work and family are incongruent is called work-family conflict (Matthews et al., 2014). Conciliating these demands are essential to be productive and happy. For this reason, work-life balance (WLB) literature has increased lately as WLB is associated with job satisfaction, family satisfaction, and life satisfaction in general (Sirgy & Lee, 2018). Balancing personal and professional issues is then imperative for one to get satisfied with his/her job, family, and life.

When one hits old age, his/her personal life involves a more restrictive set of activities. Playing with grandchildren, going to medical appointments, getting a new hobby are some examples. A relatively recent survey study conducted in the U.S. found that old adults spend time essentially with themselves and their love partners (American Time Use Survey, 2019; Koop, 2022). [Table 5](#) shows with whom Americans spend their time at ages 45, 55, 65, and 75.

Table 5 – Time spent at ages 45, 55, 65, and 75 (on a daily basis)

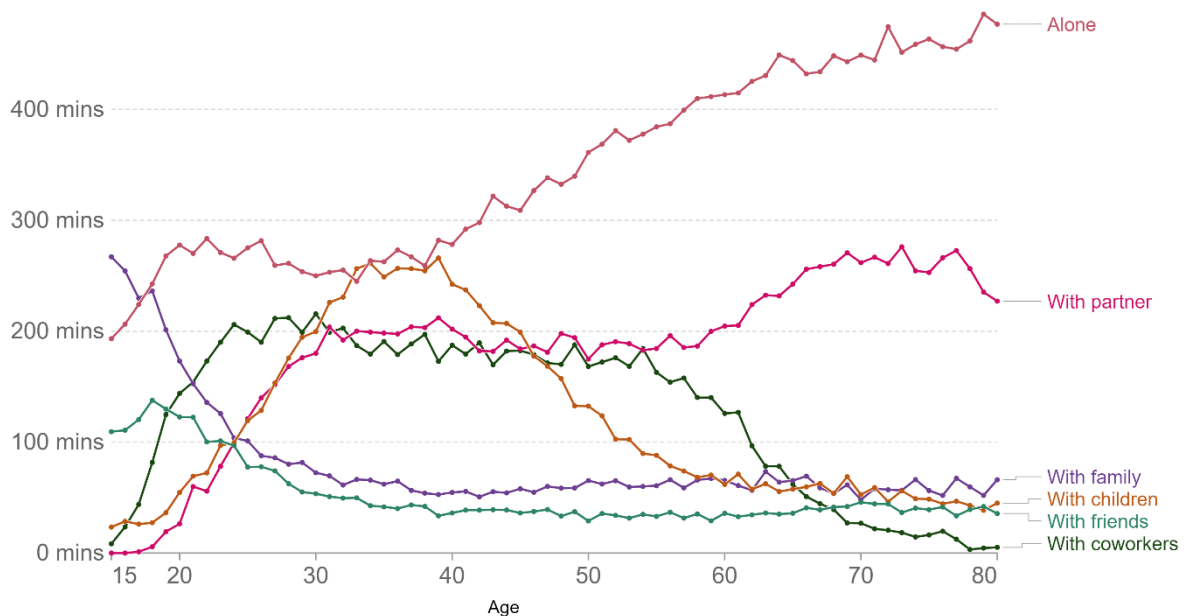
Age	Most time spent	Second	Third
45	Alone - 309 minutes	Children - 199 minutes	Partner - 184 minutes
55	Alone - 384 minutes	Partner - 184 minutes	Coworkers - 163 minutes
65	Alone - 444 minutes	Partner - 243 minutes	Family - 65 minutes
75	Alone - 463 minutes	Partner - 253 minutes	Family - 56 minutes

Source: Koop (2022).

At age 65, an average American spend 444 minutes per day with himself/herself and 243 minutes per day with his/her love partner. The family comes in third with 65 minutes per day. At age 75, time spent alone and with the love partner increases (463 minutes and 253 minutes, respectively). Time spent with family still comes in third place, but with an average of 56 minutes per day. These results support that old adults’ personal lives are concentrate on the individual himself/herself and on his/her partner. Taking care of each other, walking on the streets with each other, and spending time with family becomes their day-to-day activities. A broader perspective on with whom Americans spend time is reported in [Figure 6](#).

Who Americans spend their time with, by age

Average time spent with others is measured in minutes per day, and shown by the age of the respondent. This is based on averages from surveys between 2009 and 2019.



Note. Relationships used to categorize people are not exhaustive. Additionally, time spent with multiple people can be counted more than once (e.g., attending a party with friends and partner counts for both “friends” and partner”).

Figure 6 – Who Americans spend their time with, by age

Source: Our World in Data (2023) based on American Time Use Survey (2019) and Lindberg (2017).

It shows that when we are kids, we spend most of our time with our family, alone, and with friends. In our thirties, most of our time is spent with ourselves, coworkers, children, and love partners. Time spent with our children decreases substantially after the age of 40. Time spent with our friends also reduces considerably around 55 years old. Based on [Figure 6](#) and [Table 5](#), I note that individuals spent most of their time alone since the day they were born. It means that

the personal dimension of their life accompanies them all the way and, during their life course, individuals face many occasions and opportunities to commit cheating.

Cheating in personal life: During their personal life, accounting practitioners have numerous opportunities to cheat. Accounting practitioners' cheating actions committed in their private life do not differ from those committed by the general population. A classic example of personal cheating is infidelity. It seems to be considered cheating in most countries as it represents the single most cause for dissolving marriage across 160 societies (Betzig, 1989; Fincham & May, 2017). Although infidelity may not lead to legal punishment, it is an act that transgresses moral and social rules where one breaks his/her oath and the partner's confidence in exchange for pleasure with another individual. Moreover, infidelity has been associated with negative aspects, including depression, anxiety, domestic violence, and occupational impairment (De Stefano & Oala, 2008; Fincham & May, 2017).

Cutting in line is another cheating action in personal life. For instance, "although the norm in many retail banks is to serve customers on a first-come, first-served basis, some customers try to cut the line, usually by providing an excuse for their urgency." (Allon & Hanany, 2012, p. 493). A similar situation is findable in queues for restaurants, supermarkets, airports, coffee shops, or hot-dog carts. Cutting in line has bad implications, as Fagundes (2017) notes:

For while most of us tend to follow cooperative social norms unless we perceive significant free riding, a stubborn minority of people will not (Antoci et al. 2009). These are dedicated cheaters who will defect from norms even in the presence of overall cooperation, and they pose a threat to any informal system of order because their noncompliance risks causing those who are only weakly committed to the norm to cheat as well, which may in turn cause neutral and even tolerant reciprocators to defect (Kahan 2003, 9). The result may be the opposite of the kind of norm cascade that causes people to widely adhere to social conventions. This inverse of the norm cascade may be termed a "defection avalanche," one that upsets the equilibrium of the informal system of order and leads to its collapse (Kahan 2003, 9) (Fagundes, 2017, p. 1200-1201).

For this reason, even in the absence of a certain law to discipline a behavior, cheating must not be allowed in order to avoid the collapse of a working system of order, however informal. People should keep waiting in line and not try to cut it in. Finally, there are many other examples of cheating in one's personal life that could have been explored deeper. However, the primary intention here is not to exhaust them, but illustrate some to provide a notion that people – including accounting practitioners – should not engage in cheating, even in their private life.

Academic life (ACA): A person's academic life starts in preschool where he/she learns how to read and write. This is where people have their first social interactions with non-family members. Preschools have a crucial role to promote children's healthy development (Goldfeld et al., 2016). Around six years old, kids enter the elementary education system (primary school) in which they learn multiple subjects, such as Science, Geography, History, Mathematics, Physical Education, Arts, Chemistry, and their mother language. As they progress toward high school, the subjects remain relatively the same, but they are taught in deeper ways to accommodate more complex topics. From elementary to high school, students usually spend 12 years studying.

Then, there is higher education. Students usually enter higher education when they are around 18 years old, but it varies from jurisdiction to jurisdiction, culture to culture, and so on. Depending on the subject, students can choose a four-, five-, or six-year undergraduate program. Accounting programs in Brazil usually have four years in length. After that, they can opt to keep studying based on two options: (i) *lato sensu* graduate programs, which correspond to specialization and MBA programs, and (ii) *stricto sensu* graduate programs, which correspond to master and doctoral programs. These two options are not mutually exclusive. This means that the same person can complete a *lato sensu* and a *stricto sensu* program during his/her life course. A more detailed view of the Brazilian education system is showed in Figure 1.6 from OECD (2021).

The period from preschool at a very early age to graduate school in the middle twenties or thirties can be considered the academic life of a person. It is a period when the person identifies himself/herself as a student and perform a set of educational activities to acquire more knowledge. Here, I specially focus on university-level students. They attend classes, interact with their colleagues, take exams, do homework, (some) live in the university campus, participate in research projects, complete a variety of academic assignments, and have other responsibilities.

In performing these tasks, students have multiple feelings over their academic life period. A study with 81 psychology students shows that gratitude is positively associated with happiness, but forgiveness was not significantly correlated with it (Safaria, 2014). Students also have bad feelings. For example, Cushman and West (2006) conducted a study with 350 college students to examine the antecedents of academic burnout. "Five categories of antecedent conditions

emerged: assignment overload, outside influences, lack of personal motivation, mental and physical health, and instructor attitude and behavior” (Cushman & West, 2006, p. 23).

Mental health problems have been associated with graduate students as well. Results from a study with master’s and doctoral psychology students (n = 62) shows that 60% of them had met the criteria for burnout and about 33% had met the criteria for problematic levels of depression, stress, and/or anxiety (K. E. Park et al., 2021). When successful, students may experience positive feelings toward their academic life, but it can also be the source of negative feelings and even problems at pathological levels.

Sometimes, there is a juxtaposition between academic and professional lives when students study and work at the same time. This is particularly true for those who work during the day and attend classes in the evening shift. In Brazil, it is not uncommon to find accounting students who are working or taking an internship program. Perceptions from accounting professors indicate that working experience collaborates to a better academic performance (Moura et al., 2015). This is an example of how academic and professional activities can be combined to leverage student learning.

Cheating in academic life: Cheating in academic life can happen as early as – or even before – age five. Ross and Ross (1969), for instance, conducted an experiment based on a game to understand whether preschool children would display leniency following cheating. The preschoolers were separated into three groups: rule breakers (ten boys and nine girls; mean age = 4.4 years), conformers (ten boys and 11 girls; mean age = 4.9 years), and the control group (ten boys and ten girls; mean age = 4.6 years). Results show that preschool students were able to violate a rule to win the prize. Also, rule breakers were more lenient toward cheating than conformers (Ross & Ross, 1969). More recent research shows that praising children (around the age of three) for being smart encourages cheating (Zhao et al., 2017). This evidence supports that even as preschool students we can cheat if we are tested or encouraged.

Prior literature also documents empirical analyses on cheating in primary and secondary school (Bertoni et al., 2021; Dejene, 2021; Keller & Kiss, 2021; Nora & Zhang, 2010; Redding, 2017). Nora and Zhang (2010), for example, administered surveys to 100 secondary students and found that self-efficacy was negatively associated with cheating. Peer influence was also negatively correlated with cheating, especially because peers display disapproval and whistle-blow the

cheaters (Nora & Zhang, 2010). In another study, Dejene (2021) utilized questionnaires and interviews to collect data from Ethiopian secondary schools' students. Results show that about 80% of the participants declared to have actively engaged in most cheating behaviors studied. The low probability of being caught and the absence of punishment are two main reasons why students cheat (Dejene, 2021).

Cheating in higher education is equally concerning, particularly in business schools. Research suggests that business students cheat more than non-business ones (McCabe, 2005; McCabe et al., 2006; McCabe & Trevino, 1993, 1995; Rettinger & Jordan, 2005). This is consistent with Lowry's (2003) conclusion: "overall, students demonstrated what could be considered to be fairly low levels of moral awareness" (p. 12). Moreover, Gammie and Gammie (2009) found evidence to support that accounting and business students have similar levels of moral awareness and ethical intention. Therefore, cheating must be of a greater concern in accounting programs as well. Elmore et al.'s (2011) findings suggest that non-accounting students were able to identify and avoid both active and passive dishonest actions, whereas accounting students were able to identify and avoid only active dishonest actions.

There are many academic cheating actions reported in the accounting literature, including copying homework from another student (Ameen et al., 1996b; Subagyo, 2012), using unauthorized notes during an exam (Ameen et al., 1996b; Bernardi et al., 2008; Bernardi & LaCross, 2004; Subagyo, 2012), lying to a professor about illness, etc., when an exam is due (Ameen et al., 1996b; Bernardi & LaCross, 2004; Subagyo, 2012), sharing questions or answers of an exam to students who will take it later (Bernardi et al., 2008), taking an exam in place of another student (Bernardi & LaCross, 2004; Salter et al., 2001). These examples show that accounting students have multiple ways to cheat during their academic life.

In response, prior literature indicates some strategies to decrease cheating, such as the implementation of effective codes of conduct (McCabe & Trevino, 1993), creation of a strong ethical culture (McCabe et al., 2006), and reinforcement of principles of honesty and peer accountability (Jordan, 2001). Also, "getting students to value learning more for its own sake, than cheating to achieve academic success is one way to reduce cheating" (D. E. Morris & Kilian, 2006, p. 382). Finally, Ballantine et al. (2014) observe that "it is anticipated that growing admission of women to professional accountancy membership together with educational

intervention to increase idealism may improve ethical attitudes and help restore the [accounting] profession's reputation" (p. 55).

Professional life (PRO): A person's professional life comprehends the time and activities that are associated with his/her work and workplace. Usually, one's professional life starts at his/her early twenties, particularly after completing an undergraduate degree. However, people can start working when they are still adolescents, from 14 years old on (Brasil, 1943). Programs and laws were specifically developed to assure that young people work with safety, dignity, and in proper conditions. For example, in Brazil, there is the Consolidação das Leis Trabalhistas (Brasil, 1943). In the U.S., the website of the U.S. Department of Labor (2023) reunites many work-related laws to support young workers, such as the Fair Labor Standards Act, Child Labor and YouthRules! Also, there are technical programs available for those who are in high school or already finished their high school studies. In Brazil, for example, there are accounting technical programs offered to high school students to supply the demand for accounting work. Accounting technical programs usually have from one year and a half to two years in length. Students learn the basic concepts and applications of accounting that are sufficient to develop a basis to perform accounting activities in organizations.

In Brazil, accounting technicians represent a relevant portion of the accounting workforce. As of January 04, 2023, a total of 151,878 (28.79%) accounting technicians were registered under the CRC system, besides the 375,572 (71.21%) professional accountants (CFC, 2023a). In Brazil, to become a CPA, a person must complete an accounting undergraduate program and pass the Sufficiency Exam²⁶ (Rodrigues et al., 2018). This exam was implemented in 1999 by the CFC "in response to the proliferation of poor-quality higher education institutions (HEIs) in Brazil and the perceived quality of their graduates' preparedness for professional qualification" (Rodrigues et al., 2018, p. 2).

After graduating from university, accounting graduates enter the job market where they execute a series of activities, such as preparing and auditing financial statements, calculating taxes, providing consultancy services, registering economic transactions, helping the management

²⁶ In Rodrigues et al.'s (2018) study, it is called Proficiency Exam. Here, I call it the "Sufficiency Exam" because it is a direct translation into English of the Portuguese words "Exame de Suficiência." Either way, it is an exam that candidates must take to prove that they have sufficient knowledge about accounting to work as its professionals. The Sufficiency Exam is the Brazilian version of the U.S. CPA Exam.

take decisions, conciliating accounting figures, contrasting physical inventories with information on the system, planning financial policies, checking fiscal obligations, analyzing controversial financial cases, verifying costs and expenses, among others. Since accountants are meant to serve the public interest (IESBA, 2021), the society expects from them high levels of ethical commitment (K. J. Smith et al., 2002). Thus, in performing these activities, accountants must comply with professional codes of ethics (AICPA, 2014; CFC, 2019a; IESBA, 2021).

Cheating in professional life: When accountants fail to present moral conduct, bad consequences happen, and they are meaningful. The classic accounting scandal examples include the cases of Arthur Andersen, Enron, WorldCom, Lehman Brothers, Tyco, and others (see Jennings, 2004). Recent media accounts also reveal that even exam cheating is costly to companies (Goldstein, 2022; Morcroft, 2022; Palma & O’Dwyer, 2022; White, 2022; Wootton, 2022). Goldstein (2022), for instance, report that Ernst & Young “has agreed to pay a \$100 million fine after U.S. securities regulators found that hundreds of its auditors had cheated on various ethics exams they were required to obtain or maintain professional licenses” (without page). Moreover, White (2022) observed that

earlier this year [2022], the FRC’s [Financial Reporting Council] executive director of supervision Sarah Rapson wrote to the seven largest audit firms—EY, PwC, KPMG, Deloitte, BDO, Grant Thornton and Mazars—asking them to report on how they prevented cheating. It followed scandals such as an £84.5 million fine for EY’s U.S. arm for allowing candidates to cheat on exams, including an ethics test, a £129,000 penalty for PwC for failing to prevent 1,200 staff gaming internal tests, and a £257,000 fine for KPMG Australia for inadequate training.

Just this month [December 2022], the Washington, DC-based Public Company Accounting Oversight Board fined three of KPMG’s international subsidiaries—including KPMG U.K.—and four individuals a total of £6.3 million. It found staff at the firms were sharing answers to internal tests among themselves, and there were no controls in place to identify this (without page).

Besides exam cheating, accountants can engage in cheating actions in several other ways. Wootton (2022) noted, for example, that the U.S. Securities and Exchange Commission “found that auditors in Deloitte’s China arm asked clients to select samples of financial reports to be reviewed and to prepare audit documentation that falsely claimed the firm had obtained and assessed supporting evidence for certain accounting entries” (without page). Deloitte has been fined 20 million USD “for asking audit clients to conduct their own audit work” (Wootton, 2022, without page). Overstating revenues, managing earnings, misrepresenting information and the company’s economic reality, providing services in the presence of a conflict of interest,

and cheating on professional exams are only a few elements of a long list of questionable practices that accounting practitioners can face in their professional life.

2.3 Utilitarianism

A common conceptual approach to the issue (or problem) of cheating is viewing it through the lens of moral action. The mere fact that most educators and researchers implicitly or explicitly define this phenomenon as ‘a problem’, suggests that cheating involves violation of some valuable values. As is expected with such a rich construct, ‘morality’ has been differentially defined by many philosophers and social scientists (Eisenberg, 2004, p. 164-165).

In the present work, the moral position adopted is consistent with consequentialism. Consequentialist moral reasoning is a way of thinking how humans should behave based on the outcomes of their actions. One of the most known and influential versions of consequentialism is utilitarianism. Jeremy Bentham (1748-1832), an English political philosopher, is often referred to its founder and was the first to provide a structured, systematic work of utilitarianism (Driver, 2014; Sandel, 2009). Utilitarianism is discussed in the Bentham’s famous work “Introduction to the Principles of Morals and Legislation” that was originally published in 1789. John Stuart Mill (1806-1873) was also a utilitarian prominent thinker and his notable work includes “On liberty” (essay published in 1859) and “Utilitarianism” (published as a book in 1863). Their work and thoughts remain relevant since then, especially for Politics and Economics. Utilitarianism and its objections are discussed next.

2.3.1 The principle of utility and other utilitarian aspects

As a subversion of consequentialism, utilitarianism places morality in the *consequences* of actions (Bentham, 2000; Sandel, 2009). To determine whether an action is morally good or bad, utilitarianism adopts a hedonistic criterion. Bentham (2000) observes that human beings are governed by two supreme masters: pleasure and pain. People seek pleasure and try to avoid pain. “Nature has placed mankind under the governance of two sovereign masters, pain and pleasure. It is for them alone to point out what we ought to do, as well as to determine what we shall do” (Bentham, 2000, p. 14).

This way of thinking is consistent with hedonism. “Hedonism” derives from the ancient Greek and means “pleasure” (Moore, 2004). “Ethical or evaluative hedonism claims that only pleasure has worth or value and only pain or displeasure has disvalue or the opposite of worth” (Moore,

2004, without page). Hence, based on the hedonistic idea, morally good actions – from a utilitarianist viewpoint – are those that produce good consequences, i.e., pleasure, benefits, happiness. And morally bad actions are those that produce bad consequences, i.e., pain, evil, or unhappiness.

Utilitarianism is also known for its impartiality and agent-neutrality (Driver, 2014). It means that everyone's happiness or pain counts the same. "My good counts for no more than anyone else's good. Further, the reason I have to promote the overall good is the same reason anyone else has to so promote the good. It is not peculiar to me" (Driver, 2014, without page). If everybody's pleasure and pain count the same, then they can be aggregated. For instance, person A's and person B's pleasure together is higher than only person C's. More precisely, it is twice of person C's. For Bentham (2000), the only thing that distinguishes an action or experience from another action or experience is the pleasure (or pain) they cause. A famous Bentham's phrase to represent this is "the quantity of pleasure being equal, push-pin is as good as poetry" (Sandel, 2009). Some people like soccer and others like volleyball. And from a utilitarianist perspective, soccer and volleyball are the same except for the pleasure they produce.

In Chapter 4 of his book, Bentham (2000) provides complementary explanations on how to measure the value of pleasures and pains. Pleasures and pains can be greater or less depending on their (i) *intensity*, (ii) *duration*, (iii) *certainty/uncertainty*, or (iv) *propinquity/remoteness* (Bentham, 2000). Besides, Bentham (2000, p. 31) adds that "when the value of any pleasure or pain is considered for the purpose of estimating the tendency of any *act* by which it is produced, there are two other circumstances to be taken into the account." He meant its (v) *fecundity* ("the chance it has of being followed by sensations of the same kind: that is, pleasures, if it be a pleasure: pains, if it be a pain") and its (vi) *purity* ("the chance it has of not being followed by sensations of the opposite kind: that is, pains, if it be a pleasure: pleasures, if it be a pain"). Finally, a seventh circumstance is its (vii) *extent*, which means the number of people that is affected by it or is the target of its consequences.

And if all values, experiences, preferences, happiness, and other feelings and things are translatable in terms of pleasure and pain, then they can be aggregated. Pleasure and pain become the common denominator. Utilitarianism aggregates people's pleasure, happiness, and preferences (Hirose, 2015), and decides what is the best course of action that will produce the

greatest good for the greatest number of those involved in that situation. After teaching how to measure the value of pleasures and pains, Bentham (2000) provides a set of instructions on how to perform the utilitarian calculus in detail:

to take an exact account then of the general tendency of any act, by which the interests of a community are affected, proceed as follows. Begin with any one person of those whose interests seem most immediately to be affected by it: and take an account, 1. Of the value of each distinguishable *pleasure* which appears to be produced by it in the *first* instance. 2. Of the value of each *pain* which appears to be produced by it in the *first* instance. 3. Of the value of each pleasure which appears to be produced by it *after* the first. This constitutes the *fecundity* of the first *pleasure* and the *impurity* of the first *pain*. 4. Of the value of each *pain* which appears to be produced by it after the first. This constitutes the *fecundity* of the first *pain*, and the *impurity* of the first *pleasure*. 5. Sum up all the values of all the pleasures on the one side, and those of all the pains on the other. The balance, if it be on the side of pleasure, will give the *good* tendency of the act upon the whole, with respect to the interests of that *individual* person; if on the side of pain, the *bad* tendency of it upon the whole. 6. Take an account of the *number* of persons whose interests appear to be concerned; and repeat the above process with respect to each. *Sum up* the numbers expressive of the degrees of good tendency, which the act has, with respect to each individual, in regard to whom the tendency of it is good upon the whole: do this again with respect to each individual, in regard to whom the tendency of it is good upon the whole: do this again with respect to each individual, in regard to whom the tendency of it is bad upon the whole. Take the balance which if on the side of pleasure, will give the general good tendency of the act, with respect to the total number or community of individuals concerned; if on the side of pain, the general evil tendency, with respect to the same community (p. 32-33).

Bentham (2000) admits that not all moral judgments will follow every step of this process. However, it must be always kept in mind and people should try to apply this process to their moral actions as near as the above excerpt describes it. This very same process can be applied to pleasure and pain in whatever shape they appear (Bentham, 2000). Pleasure also represents good things, such as profit, convenience, advantage, benefit, and so on. Pain also means evil, loss, inconvenience, disadvantage, unhappiness, and so on. By measuring pleasures and pains and performing the utilitarian calculus, one is able to apply the principle of utility²⁷.

This principle supports that we should act always to maximize the overall level of utility (pleasure or happiness) for the greatest number of participants involved in the action under consideration (Bentham, 2000; Driver, 2014; Sandel, 2009). “By the principle of utility is meant that principle which approves or disapproves of every action whatsoever, according to the tendency it appears to have to augment or diminish the happiness of the party whose interest is in question” (Bentham, 2000, p. 14). Hence, this principle provides us with a simple yet powerful way to assess any action in moral terms. When examining the net balance of pleasure over pain (i.e., utility) of a set of possible actions, one should take the action that maximizes it.

²⁷ The definition of “utility” was previously presented in [Section 1.1](#).

The slogan “the greatest good for the greatest number” is often associated with the utilitarianist moral theory (Sandel, 2009).

Bentham (2000) believed that the principle of utility is the only principle that should guide human behavior or serve as a basis for regulation purposes, so much so that if the principle of utility is the right one to be governed by, then all other principles that deviate from it are wrong. And Bentham (2000) adds that a certain principle may differ from the principle of utility in two manners: (i) when it opposes the principle of utility (termed as the principle of asceticism), and (ii) when a principle at times opposes it and other times does not (termed as the principle of sympathy and antipathy).

By the principle of asceticism, Bentham (2000) means the one that contradicts the principle of utility. It is a principle that approves or disapproves actions also based on pleasures or pains, but it encourages the minimization of pleasure and the maximization of pain. In other words, its application tends to diminish utility. By the principle of sympathy and antipathy, Bentham (2000) means the one that approves or disapproves actions based on another criterion than the utilitarian one (pleasure or pain). In other words, a principle of sympathy and antipathy does not adopt a hedonistic criterion to approve or disapprove actions that deserve consideration. Albeit the principle of asceticism and the principle of sympathy and antipathy may exist, the principle of utility must always prevail and be applied as the moral rule to approve or disapprove actions.

The attractiveness of utilitarianism is that it is, at least in some meaningful ways, simple in its ideas and effective in its practicing, particularly when it comes to assessing actions and making decisions. These characteristics make utilitarianism more popular and leverage its practical application. However, not everyone agrees with it and, consequently, there are objections to utilitarianism as well.

2.3.2 Objections to utilitarianism

Here, I discuss two notable objections described by Sandel (2009). The first one is that utilitarianism fails to respect individual or minority rights. To illustrate this objection, Bernard Williams, an English Philosopher, proposed the following thought experiment:

Jim finds himself in the central square of a small South American town. Tied up against the wall are a row of twenty Indians, most terrified, a few defiant, in front of them several armed men in uniform. A heavy man in a sweat-stained khaki shirt turns out to be the captain in charge and, after a good deal of questioning of Jim which establishes that he got there by accident while on a botanical expedition, explains that the Indians are a random group of the inhabitants who, after recent acts of protest against the government, are just about to be killed to remind other possible protestors of the advantages of not protesting. However, since Jim is an honoured visitor from another land, the captain is happy to offer him a guest's privilege of killing one of the Indians himself. If Jim accepts, then as a special mark of the occasion, the other Indians will be let off. Of course, if Jim refuses, then there is no special occasion, and Pedro here will do what he was about to do when Jim arrived, and kill them all. Jim, with some desperate recollection of schoolboy fiction, wonders whether if he got hold of a gun, he could hold the captain, Pedro and the rest of the soldiers to threat, but it is quite clear from the set-up that nothing of that kind is going to work: any attempt at that sort of thing will mean that all the Indians will be killed, and himself. The men against the wall, and the other villagers, understand the situation, and are obviously begging him to accept. What should he do? (Smart & Williams, 1973, p. 98-99).

From a utilitarianist perspective, Jim should kill one Indian to save the other 19 because one death is less painful than 20 deaths. However, Williams (1973) argues that no moral theory should demand people to take an innocent life, even when there is a good motive. This thought experiment shows that utilitarianism fails to respect individual rights by making bad actions morally permissible in the name of maximizing utility. If one must die in order to save 19, then it must happen. After all, everyone's happiness, pain, or life count the same. In this sense, any type of criminal behavior would be morally permissible if it maximizes utility. For example, it would be morally justifiable to torture a suspect to extract information about a bomb that could lead to thousands of deaths. Torture violates basic human rights, but it is necessary to save thousands of people.

The second objection to utilitarianism is related to the utilitarian calculus and its processes of measuring, aggregating, and calculating utility (Sandel, 2009). Utilitarianism aggregates utility (values, happiness, preferences, etc.) into a single uniform measure to decide whether an action is morally good or bad. The criticism, here, is that utility cannot be aggregated or, when possible, it cannot be done without a significant error (Sandel, 2009). Sandel (2009) offers some examples of how difficult it is to translate values, preferences, or happiness into a single measure of moral value. The "benefits of lung cancer" case, for instance, describes a cost-benefit analysis conducted by Philip Morris, a tobacco company that has a big operation in the Czech Republic, that indicated a net gain of 147 million USD (about 1,227 USD per person) in 1999 to the government treasury due to people's early mortality (Fairclough, 2001).

On one hand, the Czech Republic government has costs with public health care, but it also saves money since the tobacco market generates taxes and the government does not have to pay for

people's retirement because they end up dying earlier. The price tag of a human life would then be 1,227 USD. Philip Morris's report backfired because it caused social indignity and insult and an executive director of the company apologized for it and recognized that it was disrespectful toward human basic values (Sandel, 2009). This case shows that it is hard to translate pleasure and pain into a uniform measure of moral value (in this case, money). Even money is not good enough to represent moral values, particularly because a human life is often incommensurable.

In addition, utility (happiness, preferences, values, etc.) has different characteristics and degrees (Sandel, 2009; Williams, 1973). There are some types of values that are, for instance, nobler than others. There are preferences that deserve more moral praise than others. Williams (1973) notes that

on the criterion of maximizing average utility, there is nothing to choose between any two states of society which involve the same number of people sharing in the same aggregate amount of utility, even if in one of them it is relatively evenly distributed, while in the other a very small number have a very great deal of it; and it is just silly to say that in fact there is nothing to choose here (Williams, 1973, p. 142-143).

This excerpt supports that if two societies have the same level of utility (happiness, pleasure, values, preferences, etc.), regardless of whether this utility is evenly distributed or unevenly distributed among these societies' members, they are considered the same from a utilitarian perspective. However, one must agree that they are different in quality. A society where everyone is mildly happy is qualitatively distinct from another society where some are extremely happy and others are very sad, but on average they are equally mildly happy. Furthermore, the happiness of a group of people who are celebrating a friend's birthday can be the same amount of happiness as that of another group of people who are laughing at someone's misfortune. But maybe the happiness when celebrating a friend's birthday is nobler than the one whose source is the misfortune of others. This suggests that the utilitarian calculus does not account for qualitative aspects – such as lower or higher pleasures or pains – or if the happiness whose source is a perverse one should even be considered in its calculus.

To these objections to utilitarianism, John Stuart Mill tried to provide reasonable answers by trying to “humanize” utilitarianism. The first objection corresponds to the failure of respecting

individual rights on the part of utilitarianism. In his book “On liberty,” Mill (2001)²⁸ tries to conciliate utilitarianism and individual rights. Mill (2001) defends the general idea that people should do whatever they want as long as they do not inflict pain to others. Also, the government has no role in telling people how they should live. People should only justify themselves or present explanations to society when their actions affect others (Mill, 2001). However, Sandel (2009) highlights that this does not seem to be aligned with utilitarianism and proposes that if most people, for instance, refute a minority religious belief and want to extinguish it, they would be morally permitted to do that based on utilitarian terms. The collective satisfaction or happiness of the majority would outweigh the dissatisfaction or pain of the minority group. Therefore, Mill's (2001) libertarianism does not seem to be consistent with the principle of utility.

Mill (2001) disagrees with this view and insists that the principle of utility is compatible with individual rights, but this principle must be understood in a broader sense and based on people's permanent interest to continue to evolve as human beings. People should maximize utility considering the long-term, a larger scale, and from a broader perspective, rather than case by case (Mill, 2001; Sandel, 2009). Therefore, extinguishing a minority religious belief would increase utility today, but it would make society worse in the long run. The consideration of the opinions, pleasures, or preferences of the minority is essential to promote social advance because it represents, in some sense, an adjustment of the predominant and current opinions, pleasures, and preferences. Challenging the status quo, predominant views, and traditionalism is key to improve them and the society. It also contributes to preventing the predominant preference from becoming a negative preconception (Sandel, 2009). Therefore, individual rights are respected during the process of using the principle of utility in this broader and long-term sense.

The second objection claims that utilitarianism fails to transform values, preferences, and pleasures into a uniform measure and, additionally, it does not distinguish between higher and lower pleasures and pains (Sandel, 2009). Indeed, Bentham (2000) believed that the only thing that distinguishes one action from another is the pleasure and pain that each produces. Mill

²⁸ Mill's book “On Liberty” was originally published in 1859. Here, I use a more recent version that corresponds to his original work.

(2009)²⁹ tries to address this second objection in his book “Utilitarianism.” Mill (2009) actually thinks differently from Bentham (2000) on this aspect and considers that utilitarianists are able to identify and distinguish between higher and lower pleasures or pains. As Mill (2009) observes,

of two pleasures, if there be one to which all or almost all who have experience of both give a decided preference, irrespective of any feeling of moral obligation to prefer it, that is the more desirable pleasure. If one of the two is, by those who are competently acquainted with both, placed so far above the other that they prefer it, even though knowing it to be attended with a greater amount of discontent, and would not resign it for any quantity of the other pleasure which their nature is capable of, we are justified in ascribing to the preferred enjoyment a superiority in quality, so far outweighing quantity as to render it, in comparison, of small account (Mill, 2009, p. 16-17).

Hence, only people who have experienced both pleasures that derive from two distinct actions or experiences are able to assess and prefer one action/experience over another, irrespectively of people’s moral obligation to prefer one of the two or the quantity of pleasure that these actions produce. It shows that there are actions or experiences that offer higher pleasures than others and it is still congruent with the principle of utility. Consequently, utilitarians can recognize that there are some types of happiness that deserve more praise than others and these should be weighed in the utilitarian calculus. Gilboa et al. (2004) also note that “if there is, indeed, no way to aggregate preferences of all individuals, then a ruling party or a president may feel exempted from seeking to represent society in its entirety even if elected by an incidental majority” (p. 2).

Arguments for and against utilitarianism have been presented throughout its history, including the present day. Like other theories, utilitarianism is based on principles and assumptions and, consequently, it is subject to limitations and, potentially, flaws. Here, I have discussed some of them. The aim of this dissertation is not to exhaust or even provide solutions to these moral discussions that have been persisted over time, but instead to present key aspects of utilitarianism and indicate how it is applicable to the present study.

Utilitarianism is applicable to the present study because it provides a moral rule (i.e., the principle of utility) to assess cynical and cheating behaviors on the part of accounting practitioners. Cynical and cheating behaviors usually tend to benefit a few at the cost of many, especially when personal interests – as opposed to the public interest – drive accounting

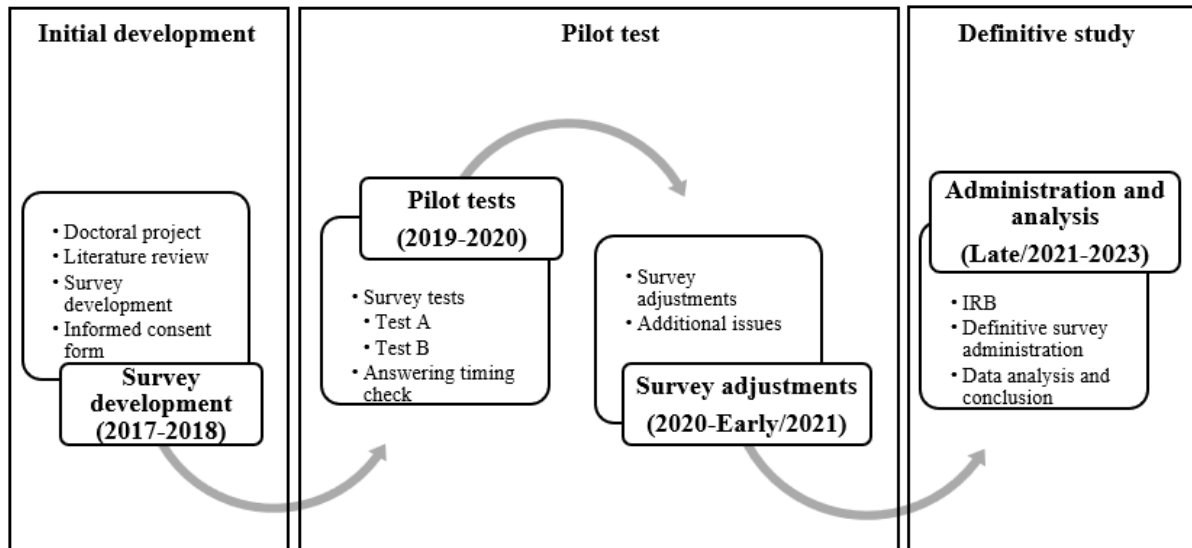
²⁹ Mill’s essay entitled “Utilitarianism” was originally published as a book in 1863. Here, I use a more recent version that corresponds to his original work.

practitioners' actions. According to utilitarianism, cynical and cheating acts must be perceived as morally unacceptable because they decrease utility, both in the short- and long-term.

Trait cynics have a natural inclination to mistrust the sincerity of their peers' actions (Bernardi et al., 2012; Testerman et al., 1996) and consider people to be mainly selfish, out to protect themselves, and promote exclusively their own interests (Macaskill, 2007). Cheating is also a self-interested behavior that aims to gain an advantage in unjust ways. It usually violates social, moral, or legal norms. As a result, it is morally condemnable from a utilitarian perspective.

3. RESEARCH STRATEGY

This chapter is divided into five sections. [Section 3.1](#) corresponds to the initial development of my research and comprises my doctoral project, literature review, survey's first version and its informed consent form (ICF). In [Section 3.2](#), I present the process of testing my survey. It includes the description of my first pilot study (test A). In [Section 3.3](#), I describe my second pilot study (test B). Both test A and test B were conducted with lato sensu business graduate students. In [Section 3.4](#), I report the adjustments regarding my survey due to some points that deserved improvement. Moreover, ethical aspects are also addressed here. Finally, [Section 3.5](#) discusses the definitive survey's administration and analysis processes. [Figure 7](#) shows the research design.



[Figure 7](#) – Overview of the research design
Source: The author.

After presenting the research design, I start discussing the methodological procedures by justifying why I chose the survey as a research strategy to study cynicism and highlighting some of its disadvantages and limitations that are addressed in a later part of the current chapter.

3.1 Survey research and development

Surveys present some crucial benefits to studying cynicism. First, it is a key method to conduct research since it allows the investigator to design it according to what a particular research question requires it to. Second, beyond demographic information, surveys are employed to ask people about their attitudes and beliefs and have become a viable tool to develop basic research

that involves the study of self-reports of behaviors (Cozby & Bates, 2012). It gained attention especially because stronger evidence, besides anecdotes and intuition, was needed (Cozby & Bates, 2012). Third, cynicism instruments are relatively easy to incorporate into surveys. It would not necessarily be the case if other methods were employed. Fourth, most types of surveys (e.g., internet-based) are self-administered (Cozby & Bates, 2012). “Self-administered procedures also have an advantage when question response categories are numerous or complex” (Fowler Jr, 2014, p. 64). This is the case of this dissertation. Fifth, the researcher is allowed to make questions to capture different types of responses from the participants (see chapter 7 of Cozby and Bates (2012) for examples).

Some disadvantages and limitations do exist, though, and should be highlighted. For instance, there is an assumption that people are willing to provide reliable and accurate responses (Cozby & Bates, 2012), which may not be the case as they are subject to response bias, distractions, and other factors that influence their answers. Consequently, their actual responses might deviate from the true answer, which is known as measurement error (Marsden & Wright, 2010). Another major concern in survey research is its response rate (Fowler Jr, 2014; M. Smith, 2015). Albeit response rates can vary highly, it is usual to obtain rates lower than 25% in accounting research (M. Smith, 2015). For this reason, “maintaining interest and motivation mean that the typical respondent should be able to complete the instrument in less than 20 minutes” (M. Smith, 2015, p. 134). Finally, identifying the population and selecting a sample are also points of attention (Cozby & Bates, 2012; Fowler Jr, 2014; Marsden & Wright, 2010; M. Smith, 2015). In accounting research, M. Smith (2015) indicates that the size of the population is often unknown. In [Section 3.4](#), I further discuss these issues and the decisions made to address them.

Based on prior literature (Cozby & Bates, 2012; D’Angelo, 2012; Mertens, 2010; M. Smith, 2015), I employed the usual ethical procedures to survey research. In every pilot test and in the definitive study, participants were firstly asked to agree with an ICF, without which their participation would not have been possible. Respondents had to agree with the ICF to be able to answer the survey. Otherwise, its questions were not even made available to them. Complementarily, I emphasize that their participation was voluntary. Likewise, I did not have any conflict of interest in conducting this dissertation. Other ethical research aspects are discussed as they appear throughout [Chapter 3](#), and particularly in [Section 3.4](#).

From now on, I describe the process of structuring the first version of my survey. In this step, the intention was to structure an initial survey on the respondent's profile, trait cynicism, and cheating behavior. My literature review and prior work were used to guide it. I divided my survey into four parts. Cozby and Bates (2012) affirm that it is a good idea to put similar questions together when designing a survey. [Table 6](#) summarizes the structure of the survey's first version.

Table 6 – Survey's first version structure

Part 1	Informed consent form	Yes or No	Initial question
Part 2	Participant's demographic information	Sex, age, work status, monthly family income, and academic background	Question 2.1 through 2.5
Part 3	Cynicism items	CYN1	Questions 3.1 through 3.3
		CYN2	Questions 3.4 through 3.14
		CYN3	Questions 3.15 through 3.17
Part 4	Cheating questions	Past cheating (PCH) in academic and professional life	Questions 4.1 and 4.2
		Cheating expectation (CEX) in academic and professional life	Questions 4.3 and 4.4
	Scenarios	SCN1, SCN2, and SCN3	Questions 4.5, 4.6, and 4.7
	General comments	Open-ended question	Final question

Note. For details on the first version, see [Appendix A](#).

Part 1 asked whether the respondents agreed with the ICF. They were not allowed to answer the rest of the survey unless they agreed with it. The ICF described the research's objective, method, the form of participation, confidentiality, benefits and risks. My contact information was also provided for the participants in case they had questions regarding the research.

Part 2 comprised five sociodemographic questions (questions 2.1. through 2.5). These were the respondent's sex, age, work status, monthly family income, and academic background (undergraduate level). Sociodemographic information was collected with the purpose of describing the study's sample and to help in explaining the results. Next, part 3 included three cynicism instruments (questions 3.1 through 3.17). Since prior accounting studies have employed only the Sierles et al.'s (1980) instrument (Ameen et al., 1996a, 1996b; Bernardi & Adamaitis, 2006; Bernardi & LaCross, 2004; Salter et al., 2001), it seemed reasonable to test others as well. To select them, I considered my SLR (see [Table 3](#) and revisit the discussion of [Subsection 2.1.2](#)).

The first instrument is the three questions of Sierles et al. (1980), whose study is published in the Journal of Medical Education. Prior accounting studies have used these questions (e.g., Ameen et al., 1996a, 1996b). I selected them because it makes the present research more comparable to those that have used it as well. Sierles et al.'s (1980) questions measure CYN1. The second instrument was the 11-item instrument from Turner and Valentine's (2001) study. It is published in the Journal of Business Ethics. It has also been utilized by prior research (e.g., Stratman & Youssef-Morgan, 2019). The 11 items measure CYN2. And the third instrument was the 3CMCDS, which was developed based on the MMPI (Cook & Medley, 1954) and validated and used by prior research (Greenglass & Julkunen, 1989; Stavrova & Ehlebracht, 2018). It is published in the Journal of Applied Psychology and has been employed in many studies that examined the implications of cynical hostility (Barefoot et al., 1989; Sahebzamani et al., 2013; Stavrova & Ehlebracht, 2016, 2018). It is a well-known instrument to measure cynicism (Izawa et al., 2011). 3CMCDS measures CYN3.

Table 7 shows the cynicism items of the selected instruments. Respondents had to agree with these items based on a scale from one (totally disagree) to five (totally agree) points. Higher values mean more cynical.

Table 7 – Cynicism items from the selected instruments

Item	Study	Description	Measurement
SHC1	Sierles et al. (1980)	People who say they have never cheated before are hypocrites.	1 to 5 points
SHC2	Sierles et al. (1980)	Everybody steals, cheats, or lies at least once in his/her life.	1 to 5 points
SHC3	Sierles et al. (1980)	People have to cheat in this “dog-eat-dog” world.	1 to 5 points
TV1	Turner and Valentine (2001)	Salespeople are only interested in making a sale, not customer service.	1 to 5 points
TV2	Turner and Valentine (2001)	Big companies make their profits by taking advantage of working people.	1 to 5 points
TV3	Turner and Valentine (2001)	Outside of my immediate family, I don't really trust anyone.	1 to 5 points
TV4	Turner and Valentine (2001)	When someone does me a favor, I know they will expect one in return.	1 to 5 points
TV5	Turner and Valentine (2001)	People only work when they are rewarded for it.	1 to 5 points
TV6	Turner and Valentine (2001)	To a greater extent than most people realize, our lives are governed by plots hatched in secret by politicians and big businesses.	1 to 5 points
TV7	Turner and Valentine (2001)	Familiarity breeds contempt.	1 to 5 points
TV8	Turner and Valentine (2001)	Reports of atrocities in war are generally exaggerated for propaganda purposes.	1 to 5 points

TV9	Turner and Valentine (2001)	No matter what they say, men are interested in women for only one reason.	1 to 5 points
TV10	Turner and Valentine (2001)	When you come right down to it, it's human nature never to do anything without an eye to one's own profit.	1 to 5 points
TV11	Turner and Valentine (2001)	Businesses profit at the expense of their customers.	1 to 5 points
CM1	Cook and Medley (1954) and Greenglass and Julkunen (1989)	Most people inwardly dislike putting themselves out to help other people.	1 to 5 points
CM2	Cook and Medley (1954) and Greenglass and Julkunen (1989)	Most people will use somewhat unfair means to gain profit or an advantage rather than lose it.	1 to 5 points
CM3	Cook and Medley (1954) and Greenglass and Julkunen (1989)	I think most people would lie in order to get ahead.	1 to 5 points

Because the instruments were selected from prior literature, it is reasonable to presume that they have content validity. It refers to the assessment of the degree of matching between the items' content and the construct they are supposed to represent (Hair Jr et al., 2019). The items of all these three instruments seem to represent cynicism because they ask about distrustful, disillusionment, and deception aspects.

For example, SHC1 indicates that people are hypocrites if they do not say they have cheated. Controversial behavior, such as hypocrisy, has been observed in cynicism studies (Brands et al., 2011; R. T. Morris & Sherlock, 1971). TV1 points out that salesmen are only interested in making sales, not in their customers. It is consistent with the idea that cynical people are motivated only by self-interest (James et al., 2011; Kökalan, 2019; Macaskill, 2007). These items reinforce the cynical characteristics of distrust and disillusionment. And CM1 suggests that people who dislike helping others are more cynical. James et al. (2011) observe that cynical people are less prone to engage in helping behavior voluntarily. These examples support the content validity of the instruments.

Finally, part 4 of the survey's first version asked whether the participants had cheated or expected to cheat (yes or no) in their academic and professional lives. This binary form of measuring cheating was consistent with prior studies (Ameen et al., 1996b; Bernardi et al., 2008; Salter et al., 2001). Part 4 also described three morally conflicting scenarios (SCN1, SCN2, and SCN3) to which respondents had to provide a yes-or-no answer. Similar scenarios, oftentimes called vignettes, have been used by prior studies to examine other moral-related constructs (e.g., Cheng et al., 2020; Elango et al., 2010; Radtke, 2000; Shawver et al., 2015). A

final open-ended question asked about whether the participants had additional comments on any aspect of the study. For more details, see [Appendix A](#).

3.2 Pilot test A

In this part, I started to test the survey's first version to collect preliminary data and verify whether the cynicism instruments were suitable for the definitive study. The identification of potential problems in the survey was also a goal here. The pilot-test is essential as it allows the researcher to modify aspects of the study before its definitive execution (Cozby & Bates, 2012). Distinct types of questions were tested and, most importantly, the cynicism instruments.

I administered the survey's first version with a lato sensu graduate forensic accounting class from a private HEI in October 2019 and with three more classes of lato sensu business graduate students from a public HEI in December 2019. While in the private HEI students answered it online (i.e., Google forms), in the public HEI it was answered in loco.

Data regarding the cynicism instruments (part 3 of the first version) were analyzed using descriptive statistics. Besides, I tested whether each cynicism construct was being measured appropriately. The first one (named CYN1) refers to Sierles et al.'s (1980) instrument. The items SHC1, SHC2, and SHC3 were summed and divided by three, following the procedure used by the authors. [Equation \(1\)](#) shows how CYN1 was calculated.

$$CYN1_i = \frac{(SHC1_i + SHC2_i + SHC3_i)}{3} \quad \text{Equation (1)}$$

The second and third cynicism construct (named CYN2 and CYN3) were measured using the 11 items from Turner and Valentine (2001) and the 3CMCDS, respectively. To test whether TV1 through TV11 could be reduced to CYN2 and CM1 through CM3 could be reduced to CYN3, I conducted factor analyses. Factor analysis is crucial to assess a construct's unidimensionality, which consists of observing whether the items of a given summated scale present high loadings on only one factor (Hair Jr et al., 2019). More specifically, I executed the principal-components factor analysis. According to Mulaik (2010), the component factor analysis is helpful when its aim is "not to account for just the correlations among the variables but rather to summarize the major part of the information contained in them in a smaller number

of (usually orthogonal) variables” (p. 218). Fávero and Belfiore (2019) sustain that the principal-components factor analysis

has four main objectives: (1) to identify correlations between the original variables to create factors that represent the linear combination of those variables (structural reduction); (2) to verify the validity of previously established constructs, bearing in mind the allocation of the original variables to each factor; (3) to prepare rankings by generating performance indexes from the factors; and (4) to extract orthogonal factors for future use in confirmatory multivariate techniques that need the absence of multicollinearity (p. 383).

I used this technique especially for objectives (1), (2), and (4). The principal-components factor analysis also has advantages over other methods, such as the diagonal and centroid ones. In the principal-components method, it is mathematically³⁰ convenient to work with the eigenvalues and eigenvectors to establish the number of retained factors and to generate factor scores (Mulaik, 2010). While the former advantage is less applicable here because I wanted to retain only one factor that represented cynicism, this study did benefit from the mathematical convenience of factor scoring.

The adequacy of the factor analysis was assessed using the Kaiser-Meyer-Olkin (KMO) coefficient (Kaiser, 1970) and Bartlett’s test of sphericity (Bartlett, 1954). Fávero and Belfiore (2019) add that, for decision-making purposes on factor analysis adequacy, Bartlett’s sphericity test should be preferred over KMO because the latter is a coefficient that is not calculated based on any probability distribution or test of hypothesis. For this reason, I prioritize the result of the Bartlett’s test.

Principal-components factor analysis was conducted with and without the orthogonal rotation method, popularly known as varimax. The varimax rotation intends to find the lowest number of variables that possess high loadings on a given factor through redistributing them at the same time it maximizes the variance shared in factors (Fávero & Belfiore, 2019). It is a “process of manipulation or adjusting the factor axes to achieve a simpler and pragmatically more meaningful factor solution” (Hair Jr et al., 2019, p. 123). After checking for the factor analysis adequacy (KMO and Bartlett’s sphericity test) and running the factor analysis, scores were generated using the regression method.

³⁰ For details on mathematical aspects of the principal-components factor analysis, see chapter 9 of (Mulaik, 2010).

Concerning the number of observations for validating scales using factor analysis, Hair Jr et al. (2019) generally recommend it be at least five times the number of variables under analysis. In Test A, I collected data from 92 participants, which exceeds the bare minimum of observations needed.

Besides factor analysis, I calculated the Cronbach's alpha (Cronbach, 1951) to check the instruments' reliability. It is one of the most usual coefficients to assess the reliability and provides an indication about the internal consistency among the items in a summated scale (Fávero & Belfiore, 2019; Hair Jr et al., 2019; Johnson & Morgan, 2016). To Hair Jr et al. (2019), "the rationale for internal consistency is that the individual items or indicators of the scale should all be measuring the same construct and thus be highly intercorrelated" (p. 161). It is imperative to differentiate reliability and validity. The former has to do with *how* a construct is measured and the latter with *what* should be measured (Hair Jr et al., 2019). Cronbach's alpha ranges from zero to one (Fávero & Belfiore, 2019; Hair Jr et al., 2019) and, according to Hair Jr et al. (2019), the interval between .60 and .70 is its lower acceptable limit.

Responses from the cheating questions and scenarios (part 4 of the first version) were analyzed through descriptive statistics. In addition, because past cheating and cheating expectation were measured dichotomously (yes or no), I used binary regression models to extract a preliminary assessment on the relationship between cheating and cynicism. A binary regression model is appropriate when the response variable is binary (Fávero & Belfiore, 2019; Garson, 2014; Hosmer et al., 2013; Menard, 2002), also known as dummy. It does not predict values of the dependent variable, but the probability of occurrence of a given event that the researcher is interested (Fávero & Belfiore, 2019). The binary regression models were estimated based on the logit link function and their linear predictor is specified in [Equation \(2\)](#):

$$\eta_i = g(\pi_i) = \log\left(\frac{\pi_i}{1-\pi_i}\right) = \beta_0 + \beta_1 \text{CYN}_{i1} + \beta_2 \text{SEX}_{i2} + \beta_3 \text{AGE}_{i3} + \beta_4 \text{WRK}_{i4} + \beta_5 \text{INC}_{i5} + \beta_6 \text{BCK}_{i6} \quad \text{Equation (2)}$$

The response variables are "past cheating" (PCH) or "cheating expectation" (CEX). PCH indicates whether a participant had cheated in the past (one) or not (zero) in their academic and professional lives. CEX is the participants' expectation to cheat in the future (one) or otherwise (zero) in their academic and professional lives. CYN is CYN1, CYN2, or CYN3. CYN1 is calculated from the [Equation \(1\)](#). CYN2 and CYN3 were obtained from the factor analysis.

Control variables were also included in the models and represent the participants' sex (SEX), age (AGE), work status (WRK), monthly family income (INC), and academic background (BCK).

The final question was open-ended. I provided it for students to make questions and/or commentaries that they could have had at the time. Only a few respondents did it. I also must highlight that this first version was tested with two research colleagues. One of them now holds a PhD in accounting and the other a master's degree in accounting. I asked them to provide me with any type of feedback on its questions and how much time they have spent on answering it. They reported that some questions are general and the options for the scenario-based questions are too extreme as no intermediate option was available. They also said that they spent up to 12 minutes to answer it. This feedback was useful to improve the survey. The results of Test A are reported in [Section 4.1](#).

3.3 Pilot test B

In Test B, a second version of the survey was structured and tested (see [Appendix B](#)), keeping its focus on cynicism and cheating. Test B was conducted in March 2020 and involved a total of 75 participants. They were all graduate students who had been enrolled in online lato sensu business graduate programs from a private HEI in the Southeast region of Brazil. The second version was divided into four parts as well and its structure is reported in [Table 8](#).

Table 8 – Survey's second version structure

Part 1	ICF	Yes or No	Initial question
Part 2	Participant's demographic information	Sex, age, ethnicity, work status, religiosity, and academic background	Questions 2.1 through 2.5
Part 3	Cynicism items	CYN1	Questions 3.1 through 3.3
		CYN3	Questions 3.4 through 3.6
		CYN4	Questions 3.4 through 3.8
Part 4	Cheating questions	Ten questions	Questions 4.1 through 4.10

Note. For details on the survey's second version, see [Appendix B](#).

Part 1 was the ICF. Part 2 comprised six questions about the participant's demographic information (i.e., sex, age, ethnicity, work status, religiosity, and academic major). Part 3 included the cynicism instruments. In this survey's version, I kept the Sierles et al.'s (1980) questions but excluded the Turner and Valentine's (2001) instrument. It gave me space to add

two new items of the CMCDS. The three prior items (CM1 through CM3) plus these two new items (CM4 and CM5) compose the 5CMCDS. 5CMCDS measures CYN4.

The 5CMCDS includes the three questions from the 3CMCDS and two additional ones (CM4 and CM5). They are stated as follows. CM4: “No one cares much what happens to you” and CM5 “I commonly wonder what hidden reasons another person may have for doing something nice for me.” CM4 and CM5 were also measured based on a scale ranging from one (totally disagree) to five (totally agree) points. The 5CMCDS was used by prior research (e.g., Stavrova & Ehlebracht, 2018).

Part 4 asked participants about their cheating practices. In particular, based on prior work, I asked about cheating with respect to academic examination and attendance. It is not for nothing that academic exams are conducive for students to cheat since they are required to get a minimum grade to pass the course. Likewise, attendance is oftentimes a criterion for passing courses. For this reason, student’s absence in classes is also concerning due to cheating. [Table 9](#) describes the ten cheating items included in part 4 (CTG1 through CTG10).

Table 9 – Academic cheating items formulated based on prior studies

Item	Description	Measurement	Underlying literature
CTG1	Share questions or answers of an exam to students who will take it later	1 to 5 points	(Bernardi et al., 2008; Yardley et al., 2009)
CTG2	Receive questions or answers of an exam from someone who already did it	1 to 5 points	(Ameen et al., 1996b; Bernardi et al., 2008; Bernardi & LaCross, 2004; Salter et al., 2001; Yardley et al., 2009)
CTG3	Take an exam in place of another student	1 to 5 points	(Bernardi & LaCross, 2004; Salter et al., 2001; Yardley et al., 2009)
CTG4	Use electronic devices to cheat	1 to 5 points	(Bernardi et al., 2008; Yardley et al., 2009)
CTG5	Indicate a false health problem to justify absence	1 to 5 points	(Ameen et al., 1996b; Bernardi & LaCross, 2004; Nonis & Swift, 2001; Paulhus, 1991; Salter et al., 2001)
CTG6	Indicate a false work appointment to justify absence	1 to 5 points	(Ameen et al., 1996b; Bernardi & LaCross, 2004; Nonis & Swift, 2001; Paulhus, 1991; Salter et al., 2001)
CTG7	Use a false death in the family to justify absence	1 to 5 points	Author
CTG8	Use books, handouts, or notebooks in non-allowed examinations	1 to 5 points	(Bernardi et al., 2008; Bernardi & LaCross, 2004; Salter et al., 2001; Yardley et al., 2009)
CTG9	Share responses with other students during an exam	1 to 5 points	(Ameen et al., 1996b; Bernardi et al., 2008; Bernardi & LaCross, 2004; Salter et al., 2001; Yardley et al., 2009)
CTG10	Receive responses from other students during an exam	1 to 5 points	(Ameen et al., 1996b; Bernardi & LaCross, 2004; Salter et al., 2001; Yardley et al., 2009)

The main goal of the cheating questions was to collect evidence on the respondents' reaction. Cheating can be considered a sensitive topic and not everyone might be willing to talk about it. According to Cozby and Bates (2012),

asking people about traumatic or unpleasant events in their lives might also cause stress for some participants. Thus, research that asks people to think about the deaths of a parent, spouse, or friend or their memories of living through a disaster could trigger a stressful reaction (p. 42).

Questions CTG1 through CTG10 aimed at providing some clue about what to ask and what to avoid asking. Particularly, CTG7 might be more shocking to some since it involves lying about a fake death. CTG7 is more comparable to CTG5 and CTG6 as their structure is similar. Despite that, the results of all questions were taken into account to best formulate the survey's definitive version. Improvements and changes are discussed in the next section. For more details on the survey's second version, please see [Appendix B](#). Test B's results are reported in [Section 4.2](#).

3.4 Survey adjustments

In this section, I describe how I formulated the survey's third (definitive) version. Test A and Test B were useful to identify aspects that could be improved. First, the ICF was Part 1 in my pilot-tests. However, it was not considered a part of the survey anymore in the definitive version. I presented the ICF as a separate part from and previously to the survey itself. The ICF is essential to gather the participants' consent and provide information so that they can make informed decisions (Vardigan & Granda, 2010). The ICF's text can be seen as follows:

“Dear participant,

You are being invited to participate in the doctoral thesis research on the topic of cynicism and cheating in the area of accounting that is being developed by student Vitor Hideo Nasu, under the guidance of Prof. Dr. Luís Eduardo Afonso, enrolled in the Graduate Program in Accounting (PPGCC) at the School of Economics, Administration, Accounting and Actuarial Science at the University of São Paulo (FEA/USP).

Objective and method

This work aims to investigate the cynicism of accounting professionals and its relationship with cheating. For data collection, a single questionnaire will be administered, structured as follows: In part 1, there are questions about cynicism. Part 2 has questions about cheating. In

part 3, there are scenarios. Part 4 has questions about social desirability. The fifth and final part contains questions about the characteristics of the respondent.

Confidentiality and secrecy

In accordance with the ethical standards of academic research, the author ensures the confidentiality of participants and their data. It is not necessary to identify yourself in the survey. The results will be disclosed aggregately, so that they do not allow the identification and/or linking of responses to their respondents. All data provided by participants will be used exclusively for academic purposes and will be stored in an encrypted OneDrive electronic safe for seven years from the date of availability/publication of the work(s) (thesis or articles resulting from the thesis).

Participation, risks and benefits

Your participation consists of answering the questionnaire. You are free not to answer any questions you do not want to. Your participation is completely voluntary and therefore you will not receive any incentive or financial cost. It is noteworthy that you may decide not to participate in this study, as well as you may withdraw your consent at any time or stage of the research, for any reason, without any prejudice. It is emphasized that your participation is very valuable, as it will contribute to a better understanding of the investigated topic. At the end of this ICF, there is a field in which you can enter your electronic address (e-mail) to receive the results of this study. You can also consult Resolution 510/2016 of the National Health Council (CNS) for more details on ethical procedures for scientific research (<http://conselho.saude.gov.br/resolucoes/2016/Reso510.pdf>).

Institutional Review Board (IRB)

“The FFLCH/USP Ethics Committee for Research with Human Beings receives, evaluates and monitors, in their ethical aspects, research projects submitted to the CEP-CONEP system, in order to safeguard the rights and duties of research participants and the scientific community” (<https://pesquisa.fflch.usp.br/cep>). This research was approved by the CEP/FFLCH/USP (Plataforma Brasil, review No. 5,184,428) whose contact details are at the end of this ICF.

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University City - São Paulo/SP*

Did you understand the full content of this Informed Consent Form and do you agree to participate in the research?

() Yes () No

If you would like to receive the results of this research, please provide your electronic mail (e-mail): _____."

After the ICF, the structure of the survey's third version was different from the previous ones. Regarding questioning order, Bryman (2012) recommends that the relevant questions should appear first. In this vein, Cozby and Bates (2012) state that "in general, it is best to ask the most interesting and important questions first to capture the attention of your respondents and motivate them to complete the survey" (p. 138). Prior accounting research followed this recommendation. Ismail and Yussof (2016), for instance, asked questions related to their main topic first, and then questions about the participants' personal information. For this reason, questions on personal information were placed last in the definitive survey. This change was also suggested by one of the seven experts (of which six hold a Ph.D. in accounting) who reviewed the definitive survey.

As a result, Part 1 of the definitive survey consisted of a set of cynicism questions, as shown in [Table 10](#). In this part, participants had to agree with each cynicism item based on a scale from one (totally disagree) to five (totally agree) points. It included the Sierles et al.'s (1980) questions, Turner and Valentine's (2001) questions, 3CMCDS, and 5CMCDS (Cook & Medley,

1954; Greenglass & Julkunen, 1989; Stavrova & Ehlebracht, 2018). The original TV9 “No matter what they say, men are interested in women for only one reason” (see Table 7) was excluded due to its ambiguity and outdated view of human relations. One of the experts who reviewed the instrument suggested its exclusion. Hence, there are only ten TV items in the definitive survey.

Table 10 – Part 1 of the definitive survey (cynicism items)

Code	Description	Measurement
SHC1	People who say they have never cheated are hypocrites.	1 to 5 points.
SHC2	Everybody steals, cheats, or lies at least once in his lifetime.	1 to 5 points.
SHC3	People have to cheat in this "dog eat dog" world.	1 to 5 points.
TV1	Salespeople are only interested in making a sale, not customer service.	1 to 5 points.
TV2	Big companies make their profits by taking advantage of working people.	1 to 5 points.
TV3	Outside of my immediate family, I don't really trust anyone.	1 to 5 points.
TV4	When someone does me a favor, I know they will expect one in return.	1 to 5 points.
TV5	People only work when they are rewarded for it.	1 to 5 points.
TV6	To a greater extent than most people realize, our lives are governed by plots hatched in secret by politicians and big businesses.	1 to 5 points.
TV7	Familiarity breeds contempt.	1 to 5 points.
TV8	Reports of atrocities in war are generally exaggerated for propaganda purposes.	1 to 5 points.
TV9	When you come right down to it, it's human nature never to do anything without an eye to one's own profit.	1 to 5 points.
TV10	Businesses profit at the expense of their customers.	1 to 5 points.
CM1	Most people inwardly dislike putting themselves out to help other people.	1 to 5 points.
CM2	Most people will use somewhat unfair means to gain profit or an advantage rather than lose it.	1 to 5 points.
CM3	I think most people would lie in order to get ahead.	1 to 5 points.
CM4	No one cares much what happens to you.	1 to 5 points.
CM5	I commonly wonder what hidden reasons another person may have for doing something nice for me.	1 to 5 points.

Part 2 comprised ten questions about cheating that I developed based on the Brazilian Code of Professional Ethics for Accountants (CFC, 2019a) and related norms (CFC, 2019b; IESBA, 2021). They were previously discussed in Subsection 2.2.1. Participants had to provide their acceptance level with each cheating item based on a scale from one (totally unacceptable) to five (totally acceptable) points. The cheating questions of the definitive survey were coded as follows: CHT1, CHT2, ..., CHT10. CHT1 through CHT5 represent “active cheating” (ACT) as the cheater is acting. And CHT6 through CHT10 represent “passive cheating” (PAS) as the cheater assumes a passive stance.

In addition, participants were asked whether they had ever cheated in their personal, academic, and professional life (yes or no). This binary measurement of cheating is consistent with prior work (Ameen et al., 1996b; Bernardi et al., 2012; Lawson, 2004; Salter et al., 2001; Woodbine & Amirthalingam, 2013). Table 11 reports the cheating questions.

Table 11 – Part 2 of the definitive survey (cheating items)

Code	Description	Measurement
CHT1	Recognize a lower figure of allowance for doubtful accounts just because you want your department to get a bonus.	1 to 5 points.
CHT2	Share information about your former employer with the management of your current firm to promote yourself.	1 to 5 points.
CHT3	Forge a document that you have lost that the auditors are requiring.	1 to 5 points.
CHT4	Consume the company's resources without permission, even if they are of low value.	1 to 5 points.
CHT5	Post depreciative messages toward the accounting profession on social networks because you are dissatisfied with the work of its professional bodies.	1 to 5 points.
CHT6	Accept money offers in exchange for financial inside information.	1 to 5 points.
CHT7	Use a lower-than-usual rate to depreciate fixed assets with no documentation to support it just because your superior told you so.	1 to 5 points.
CHT8	Remain quiet when you notice a relevant error in the financial statements that was caused by your accountant friend.	1 to 5 points.
CHT9	Do not report a conflict of interest for fear of losing your client.	1 to 5 points.
CHT10	Do nothing about your client who buys and sells goods without fiscal invoices.	1 to 5 points.
PER	Have you ever cheated in your personal life?	1 = Yes; 0 = No.
ACA	Have you ever cheated in your academic life?	1 = Yes; 0 = No.
PRO	Have you ever cheated in your professional life?	1 = Yes; 0 = No.

In Part 3, instead of using SCN1, SCN2, and SCN3 (first version), I selected four vignettes from the Radtke's (2000) research. There are some advantages of using Radtke's (2000) vignettes. First, they are about and were conducted with accountants. Second, they were carefully designed to capture a more specific response from accountants on morally conflicting situations. While my scenarios had two extreme response options (yes or no), Radtke (2000) had five (yes, probably yes, uncertain, probably no, and no). And third, Radtke (2000) divided her vignettes into personal and professional. It allowed her to observe whether accountants made distinct decisions in these domains. From the 16 vignettes of Radtke's (2000) study, I selected two personal and two professional vignettes (named VIG1, VIG2, VIG3, and VIG4). I decided not to include all of the 16 vignettes because it would make the survey's definitive version too long.

The selected four vignettes are related to financial or accounting tasks. For instance, VIG1 is a personal case of tax return, which is part of an accountant's activity. Although VIG2 is a more general case that any typical person would be subject to, it contrasts money and morality. These two aspects are often present in accounting practitioners' daily routine. VIG3 is a classic example of selling shares based on inside information. It involves the financial market and is related to accountants and managers at the corporate level. And VIG4 also tests people's morality against money in the presence of a reimbursement policy. Vignettes are valuable to

this dissertation once they provide a complementary way to look at cheating. Table 12 describes each of them.

Table 12 – Part 3 of the definitive survey (vignettes)

Vignette	Domain	Description
VIG1	Personal	You are preparing your personal tax return. During the year you made several substantial charitable contributions which totaled \$1,700. Additionally, you made several smaller contributions for which you did not receive receipts. You estimate the value of these items at no more than \$150. When preparing this year's tax return, you notice that by claiming just over \$2,000 in charitable expenses (instead of \$1,850) you would drop to a lower tax bracket which would save you about \$100 in taxes. Do you claim over \$2,000 in charitable contributions?
VIG2	Personal	Yesterday you drove to the store with your neighbor and her young son. When you got back out to the car, your neighbor noticed that her son picked up a small item from the store worth about \$5 that wasn't paid for. Your neighbor reprimanded the child and then turned to you and said she was ready to go. You asked her if she was going to go back into the store to pay for the item. She said it's not worth the hassle. Do you refuse to drive her home unless she goes back to the store and pays for the item?
VIG3	Professional	While at lunch with several of your colleagues last week you overheard a discussion about a client company's financial situation. An accountant working closely with the company noticed significant decreases in sales and receivables. He wasn't sure exactly how bad it was until he heard a rumor at the company about the possibility of filing for bankruptcy. You're now worried because you own a significant block of shares in the company. Do you sell the shares based on this inside information?
VIG4	Professional	While on a trip out of town on business you had dinner with your sister. Your company has a policy of reimbursing dinner expenses up to \$ 50 per meal. The total cost for this meal for both you and your sister was \$ 35.70. The cost of your meal alone was \$ 16.30. You know that others in your company routinely submit claims for dinner expenses for non-business parties. Do you claim the entire amount for reimbursement?

Part 4 of the survey's definitive version comprised ten items about SDRB. They represent the ten-item version of the Marlowe-Crowne Social Desirability Scale (10MCSDS) that was used by prior accounting research (Winrow, 2016).

Prior literature has now discussed social desirability for many decades (Arnold & Feldman, 1981; Crowne & Marlowe, 1960; Randall & Fernandes, 1991; Strahan & Gerbasi, 1972), but accounting research, in particular, has been criticized for not considering SDRB in its analysis (Bernardi & Adamaitis, 2006; Bernardi & LaCross, 2004). SDRB is the tendency to answer questions according to what society expects individuals to answer or that the individuals think society wants them to answer, even if their true opinions and behaviors deviate from it (Bernardi & LaCross, 2004; Podsakoff et al., 2003).

It is a concern especially in ethics research due to its sensitive nature and may put a heavier threat to the validity of the results (Randall & Fernandes, 1991). For this reason, I added to the

definitive survey the 10MCSDS, that was validated by Strahan and Gerbasi (1972) and is a shorter version of its original 33-item version. Crowne and Marlowe (1960) alert that

if one is only concerned with the properties of test items (their social desirability scalability), this is not a relevant issue. If, however, major importance is attached to the needs of Ss [subjects] in psychometric situations and the influence of these needs on test responses, it is essential to be able to discriminate between the effects of item content and the needs of Ss [subjects] to present themselves in a socially desirable (or undesirable) light (p. 350).

Therefore, Crowne and Marlowe (1960) support that SDRB should not be the focus of a given scale, but there must be efforts to measure such type of bias. Because this dissertation is circumscribed in the ethics field, the consideration of SDRB is even more required (Randall & Fernandes, 1991). To be consistent with other parts of the survey, I adapted the answer options of the 10MCSDS. Instead of true or false (original measurement), participants were asked to rate each item based on a scale from one (totally agree) to five (totally disagree) points. [Table 13](#) shows the SDRB items.

Table 13 – Part 4 of the definitive survey (SDRB items)

Code	Description	Measurement	Desirability
SDRB1	I like to gossip at times.	1 to 5 points.	Undesirable.
SDRB2	There have been occasions when I took advantage of someone.	1 to 5 points.	Undesirable.
SDRB3*	I am always willing to admit it when I make a mistake.	1 to 5 points.	Desirable.
SDRB4*	I always try to practice what I preach.	1 to 5 points.	Desirable.
SDRB5	I sometimes try to get even rather than forgive and forget	1 to 5 points.	Undesirable.
SDRB6	At times I have really insisted on having things my own way.	1 to 5 points.	Undesirable.
SDRB7	There have been occasions when I felt like smashing things	1 to 5 points.	Undesirable.
SDRB8*	I never resent being asked to return a favor	1 to 5 points.	Desirable.
SDRB9*	I have never been irked when people expressed ideas very different from my own.	1 to 5 points.	Desirable.
SDRB10*	I have never deliberately said something that hurt someone's feelings.	1 to 5 points.	Desirable.

Source: Adapted from Winrow (2016). *Reverse coded.

Finally, Part 5 was composed by questions about the participants' personal information. This type of information is necessary to better understand the participants' background. However, research suggests that some ethics studies do not consider demographic information as control variables, such as gender, ethnicity, and others (Cheng et al., 2020). In this dissertation, I included the participants' personal information as control variables in my analysis whenever possible. Besides, some of them have been found to be associated with moral behavior.

For example, research supports that race/ethnicity and religiosity have significant relationships with moral conduct (Neureuther et al., 2011; Sampson & Bartusch, 1998). Participants' sex might also play a role when it comes to cheating (Ameen et al., 1996a; Ballantine et al., 2014; Ismail & Yussuf, 2016), with men being more tolerant toward cheating than women. Another personal variable that might influence moral behavior is age (Borkowski & Ugras, 1998; Emerson et al., 2007; Emerson & Conroy, 2004). Despite that, Johnson and Morgan (2016) alert that only relevant personal information to the study's research question must be asked. In this vein, I tried to ask enough questions to describe the participants of my study and that mattered to the research question. [Table 14](#) shows the participants' personal information and its measurement.

Table 14 – Part 5 of the definitive survey (personal information)

Variable	Description	Measurement
SEX	Participant's sex.	1 = Male; 0 = Female.
AGE	Participant's age.	In years.
RCE	Participant's race.	White (baseline); Brown; Black; Yellow; Indigenous; Ignored.
RLG	Participant's religion.	Christianism; Islam; Hinduism; Other religion; Atheism/No religion.
INC	Participant's family income per month.	0-3 Brazilian MW; 4-6 Brazilian MW; Above 6 Brazilian MW.
EDU	Participant's education level.	Technician or Bachelor; Specialization/MBA; Master; Ph.D.
WRK	Participant's work sector.	No work; Private sector; Public sector; Both sectors.
REG	Participant's region of work.	No work; South; Southeast; Center-West; Northeast; North.
CRC	CRC holder?	1 = Yes; 0 = No.
EXP	Participant's work experience in accounting.	In years.

Note. MW = minimum wage.

After presenting the five parts of the definitive survey in detail, [Table 15](#) summarizes it and shows the survey's third version structure. For other details about the definitive survey, see [Appendix C](#).

Table 15 – Survey's third version structure

Part 1	Cynicism questions	CYN1	SHC1 through SHC3
		CYN2	TV1 through TV10
		CYN3	CM1 through CM3
		CYN4	CM1 through CM5
Part 2	Cheating questions	Active cheating (ACT)	CHT1 through CHT5
		Passive cheating (PAS)	CHT6 through CHT10
		PER	Cheating in personal life
		ACA	Cheating in academic life
		PRO	Cheating in professional life
Part 3	Cheating scenarios	Vignettes	VIG1 through VIG4
Part 4	SDRB	SDRB items	SDRB1 through SDRB10

Now, I discuss other relevant issues when formulating the definitive survey. The first one regards the *survey length*. Experimental research shows that short surveys have higher response rates (Deutskens et al., 2004). There is a total of 55 questions in the third (definitive) version of my survey. Most authors think that surveys should not be too long, but they also need to be relevant and interesting for the respondents (M. Smith, 2015). For this reason, I tried to balance length and relevancy using closed-ended and rating-scale questions structured in five parts. These question types present key advantages. “Closed-response items focus participants’ attention on the issues presented in the answer options” (Johnson & Morgan, 2016, p. 2). Only answer options that would help respond the research question and explain the findings were designed and included in the survey.

Because of the structured nature of closed-ended and scaling questions, their answer options are uniform across respondents (Johnson & Morgan, 2016). It should provide a more reliable entry data process (Johnson & Morgan, 2016), avoiding errors and confusion by the participants. Uniform answers are also easier to code, summarize, and analyze statistically (L. Cohen et al., 2007; Cozby & Bates, 2012; Gravetter & Forzano, 2012; Johnson & Morgan, 2016), and may facilitate the process of answering because they offer promptly response options.

Closed-ended questions are useful for respondents who are reluctant to provide long written answers (Johnson & Morgan, 2016), and might influence one’s decision to complete the survey. It is also for time constrain reasons that I selected shorter versions of the cynicism instruments that are based on rating-scale questions. In this type of question, participants must select a numerical value on a predetermined scale (Gravetter & Forzano, 2012). It is usual to employ a five- or seven-point scale because they are sufficient most of times (Cozby & Bates, 2012; Gravetter & Forzano, 2012). I preserved the five-point scale format throughout my survey, including the adaptation of the original scale from the 10MCSDS to a five-point scale. The selection of shorter versions of the cynicism instruments (3CMCDS and 5CMCDS) also contributed to a smaller number of questions. Prior research also used cynicism instruments that involved a small number of items (e.g., Donner et al., 2018; Stavrova & Ehlebracht, 2018). Donner et al. (2018), for example, used two instruments to measure cynicism: fatalism of police efficacy (five-item instrument) and political cynicism (three-item instrument).

In opposition, there are also disadvantages. The first one is that the answer options are fixed and limited. Consequently, the researcher must know the answers previously to the survey construction (Johnson & Morgan, 2016) and there is a risk of forgetting to include a likely option. Additionally, there is no way to get unanticipated responses that would be valuable to the research. Generally, closed-ended questions and rating scales lack details because there is little flexibility for the participants to respond what they really want to. There is no space for explaining or qualifying their responses (L. Cohen et al., 2007). In this case, an open-ended question is more adequate. Open-ended questions have rivaled closed-ended ones. And the benefit of one is usually the disadvantage of the other. In this study, I prioritize the closed-ended questions mainly because the cynicism instruments required this question format. The cynicism instruments were extracted from prior literature (Cook & Medley, 1954; Greenglass & Julkunen, 1989; Sierles et al., 1980; Stavrova & Ehlebracht, 2018; Turner & Valentine, 2001) and, consequently, the cynicism items and their answer options were already designed. The “active cheating” and “passive cheating” constructs are developed using the items reported in [Table 11](#). These items were submitted to the usual procedures that are employed to develop instruments (i.e., factor analysis), as it will be explained in [Section 3.5](#). Complementarily, when answering the personal information part (see [Table 14](#)), I tried to keep it simple so that the participants would not have to take a significant amount of time to answer it. My pilot-test results indicated that one would take from ten to 12 minutes to answer the definitive survey.

The second issue corresponds to the *translation of the instruments*. The cynicism instruments used in this dissertation were developed by prior research in English (Cook & Medley, 1954; Greenglass & Julkunen, 1989; Sierles et al., 1980; Turner & Valentine, 2001), as well as the SDRB questions (Crowne & Marlowe, 1960). Since they would be administered to Brazilian accounting practitioners, I hired an experienced certified Portuguese-English translator. This translator is graduated in English language and literature, has a graduate degree in language interpretation and translation, and is a certified translator. She has been an English teacher for more than ten years and pedagogic coordinator for more than six years at a well-known English school in Brazil. Besides that, she has international English teaching and learning experience (UK and Switzerland).

Her services were valuable to make sure that the instruments would be translated in ways that Brazilians would understand. After a first review, she sent me a second version of the translated

document, which was accepted. In addition to her translation, seven professors – of which six are PhD in accounting – reviewed the translated document and made suggestions for its improvement. Based on their comments, I made adjustments to the survey. A significant change was the exclusion of the original TV9 (“No matter what they say, men are interested in women for only one reason”), as previously discussed. Due to its ambiguity and outdated view of human relations, one of the experts recommended its exclusion. Most changes were minor ones.

The third issue relates to the *population sample*. According to M. Smith (2015), the population size of accounting research projects is usually unknown. This is the case of this dissertation. Although the CFC reports the number of accountants and accounting technicians registered under the CRC system, the latter were no longer able to get their CRC licenses since 2015. From 2015 on, only accountants were allowed to obtain CRC licenses. However, accounting technicians who do not hold a CRC license would still fit in the concept of “accounting practitioners” adopted by this dissertation (Footnote 7 – “an accounting practitioner is an accounting technician or an accountant who holds or does not hold a CRC license or, still, an employee who works in the accounting department under the supervision of a CRC holder”), making the population size unknown. In addition, “Internet surveys face important issues regarding respondent selection. It is difficult to conduct probability sampling on the Internet, because researchers rarely have a listing of email addresses of the population of interest” (Atkeson & Alvarez, 2018, p. 21).

For these reasons, I utilized a combination of the purposive sampling and the haphazard sampling approaches (Cozby & Bates, 2012), with both procedures representing non-probabilistic sampling techniques to select participants. The purposive sample is described as follows: “the *purpose* is to obtain a sample of people who meet some predetermined criterion” (Cozby & Bates, 2012, p. 147). The criterion was to be an accounting practitioner (namely, fit its concept). After applying this criterion, I used the haphazard sampling procedure that is also known as “convenience” sampling, in which the researcher gets individuals to participate in his/her study in ways that are convenient to him/her. M. Smith (2015) notes that the usage of opportunistic or convenience sampling procedures are common in prior accounting research.

The fourth issue is associated with the *survey design and administration*. I designed my survey to be self-administered online (Google Forms) by the potential participants. Self-administration has some advantages, such as low costs, a large number of respondents, a short timeframe,

confidentiality/anonymity, and attractive protocol (Johnson & Morgan, 2016). Despite that, Fowler Jr (2014) has some concerns regarding the self-administration procedure. First, it places more responsibility on the participants' writing and reading skills and might represent a problem when they are not well-educated. I believe this is not the case of this dissertation because my participants had to complete at least high school to become accounting technicians and at least an undergraduate accounting program to become accountants. For this reason, it seems reasonable to presume that they are sufficiently educated to respond surveys.

Another concern is that impersonality might decrease the participants' motivation to take part in the study (Fowler Jr, 2014). In response to this, I made the definitive survey available on multiple channels on the Internet, such as social network (Facebook and LinkedIn) and CRC websites. In addition, I required the support of universities and professors to send the definitive survey to accounting practitioners. Impersonality might decrease participants' motivation, but it also has the potential to make participants more comfortable when answering surveys as their privacy is respected (L. Cohen et al., 2007). Self-administration does not require the presence of the researcher and can be perceived as a key procedure especially for studies that ask people about sensitive topics (e.g., cynicism and cheating), such as this dissertation.

The final issue regards *ethical procedures*. Ethical responsibility is a requirement for a successful study and it is applicable to all stages of the research cycle (Adams et al., 2007). Because the objective and main variables of this dissertation involve sensible or personal information (cheating, cynicism, and demographics), it is only natural that ethical questions emerge. Fowler Jr (2014) thinks that

like all research that involves human subjects, the survey researcher needs to be attentive to the ethical manner in which the research is carried out. A basic guideline is that the researcher should make sure that no individual suffers any adverse consequences as a result of the survey. Moreover, to the extent that it is feasible, a good researcher also will be attentive to maximizing positive outcomes of the research process (Fowler Jr, 2014, p. 140).

Therefore, I discuss some ethical procedures that I adopted to minimize the potential risks and negative impacts due to one's participation in this study. According to Cozby and Bates (2012), there are three types of research when we are assessing it from an ethical standpoint: exempt research (ER), minimal risk research (MRR), and greater than minimal risk research (GTMRR). ER is the type of research that does not involve any risk and, thus, is exempt from review (Cozby & Bates, 2012). "Anonymous questionnaires, surveys, and educational tests are all

considered exempt research, as is naturalistic observation in public places when there is no threat to anonymity” (Cozby & Bates, 2012, p. 53).

MRR means that “the risks of harm to participants are no greater than risks encountered in daily life or in routine physical or psychological tests” (Cozby & Bates, 2012, p. 53). In MRR, it is usual to get approval by an IRB and there is some concern regarding the participants’ safety. For this reason, a research protocol may be necessary. Examples of MRR include recording physiological data that would not involve invasion of privacy and research on individual or group behavior that does not involve stress to participants (Cozby & Bates, 2012). Ultimately, GTMRR is the type of research that exposes its participants to a greater-than-minimal risk. Because there is a real chance of resulting in harm to participants, GTMRR requires the approval by an IRB and additional documents (e.g., ICF and safeguard-related protocols) may be necessary to get it approved. [Table 16](#) summarizes the types of research and risks involved in each of them.

Table 16 – Risk assessment

Risk assessment	Examples	Special actions
No risk	Studying normal educational practices, Cognitive aptitude/achievement measures, Anonymous surveys, Observation of nonsensitive public behaviors where participants cannot be identified	No informed consent needed, but protocol must be judged as no risk by IRB
Minimal risk	Standard psychological measures, Voice recordings not involving danger to participants, Studies of cognition/perception not involving stress	Fully informed consent generally not required, but debriefing/ethical concerns are important
Greater than minimal risk	Research involving physical stress, psychological stress, invasion of privacy, measures of sensitive information where participants may be identified	Full IRB review required, and special ethical procedures may be imposed

Source: Cozby and Bates (2012, p. 54).

This dissertation used anonymous surveys to collect data, which would qualify it as an ER. However, because it involved sensitive information (e.g., cheating and cynicism), some participants might have found the surveys’ questions disturbing. These questions would then lead participants to a certain level of stress. For this reason, a more conservative classification of this dissertation is the GTMRR. Given that, I tried to be careful throughout the development of my research. All versions of the survey included an ICF with which the participants had to agree before taking part in the study. Also, after pilot-testing the survey, an approval by an IRB was granted to this dissertation (Plataforma Brasil code CAAE 52864921.2.0000.0138; Opinion

report number 5.184.428). And, yet to this moment (October 25, 2022), no participant has reached out to report problems related to his/her participation in this dissertation.

Based on Diener and Crandall (1978), Bryman (2012) observes that there are four main ethical principles when it comes to ethics in social and behavioral research: (i) whether there is harm to participants; (ii) whether there is a lack of informed consent; (iii) whether there is an invasion of privacy; (iv) whether deception is involved. In addition to my discussion that was developed so far, I will use this principle-based logic to further discuss the ethical issues involved in my dissertation.

The first principle supports that research should not harm participants. Harm is a multifaceted construct and includes “physical harm; harm to participants’ development; loss of self-esteem; stress” (Bryman, 2012, p. 135), among other types. As previously mentioned, some of the cynicism items might be considered disturbing. However, they were extracted from prior studies (Cook & Medley, 1954; Greenglass & Julkunen, 1989; Sierles et al., 1980; Stavrova & Ehlebracht, 2018; Turner & Valentine, 2001), none of which has reported problems associated with the participants answering the cynicism items. Similarly, prior accounting research has also used Sierles et al.'s (1980) questions (e.g., Ameen et al., 1996a; Salter et al., 2001; Subagyo, 2012), and none of them have reported problems with their participants answering the cynicism items.

The cheating questions of my definitive survey may also be considered disturbing since they represent actions that violate the Brazilian Code of Ethics for Professional Accountants and related norms (CFC, 2019a, 2019b; IESBA, 2021). In this regard, I emphasize that it is reasonable to presume that my participants, as accounting practitioners, know plausibly well this code of ethics and the actions that transgress it. The Brazilian accounting undergraduate programs have a specific course to study the abovementioned code of ethics and debate professional ethics in the accounting context. Professional ethics is also a subject that is included in the Sufficiency Exam³¹ of the CFC. Hence, moral conflict situations are not only studied during the undergraduate program but also represent a topic of the professional entry

³¹This is a professional entry exam that is administered twice per year in Brazil. Examinees who pass the Sufficiency Exam have the right to request their CRC license. As explained before, CRC is the Brazilian version of the CPA license.

exam. Also, albeit the cheating items may be the source of some stress, I argue that it is not more than the natural stress already involved in the accounting workplace.

Corporate managers face moral conflict situations daily (Wimalasiri et al., 1996), and a similar observation can be established for professional accountants who work closely to managers, preparing financial reports for them to make decisions. Moreover, as Jennings (2004) observes, in the late 1990s and early 2000s, “companies, the stock markets, audit firms, the accounting profession, and federal regulators were shaken with *near-daily revelations* in the form of earnings restatements or confessions of financial instability by firms that had been certified as ongoing entities” (emphasis added) (p. 7). Accounting is an economic activity that constantly involves some level of stress due to legal and moral obligations to clients and the society, especially in terms of deadlines and moral conflict scenarios (e.g., aggressive tax practices, trading on inside information, overstating financial performance, etc.). For this reason, I argue that the amount of stress of answering the cheating items does not surpass the stress found in the accounting workplace.

The second principle defends that informed consent is required. “The principle means that prospective research participants should be given as much information as might be needed to make an informed decision about whether or not they wish to participate in a study” (Bryman, 2012, p. 138). According to Vardigan and Granda (2010),

informed consent is the term given to the communication process allowing individuals to make informed choices about participation in a research study. This process is reflected in an informed consent document that provides specific, required information about the research study. The informed consent document serves as the formal agreement by an individual to participate in the proposed research. The human subjects involved in a project must participate willingly, having been adequately informed about the research. In preparing the informed consent document, investigators must include a statement describing the extent to which confidentiality of records identifying the subject will be maintained. This may limit an investigator’s discretion to share data with the research community (pp. 709-710).

Bryman (2012) notes that researchers have been preferring to get signed ICFs, which represents an advantage once ICFs provide full information about the research and, at the same time, the researcher is able to keep a signed record of the participant’s consent if subsequent concerns are raised. In this dissertation, I adopted this practice for all versions of my survey. The participants were given an ICF in each version of my survey (see [Appendix A](#), [Appendix B](#), and [Appendix C](#) or the beginning of the present section). They had to read and agree with the

ICF before taking part in my study. Otherwise, the survey questions were not even displayed to them.

My ICFs contained key sections to explain my research. They included the objective of the study, methodological procedures, form of participation, participants' confidentiality, and the risks and benefits. I also provided my contact information so that the participants could ask me questions about my research at any moment they felt necessary (none was asked, though). All participants were approached with an *invitation* to take part in my study. If accepted, they would be participating in my study voluntarily. I avoided forcing- or mandatory-based invitation practices.

The ICFs also reported that the participants could have removed their consent at any time for any reason without any penalty (no one has, though). The seven experts who had reviewed the ICF of my definitive survey did not indicate any problem. However, the IRB did request modifications in the original ICF of my definitive survey. All modifications were adopted to meet the IRB's requirements.

A problem that might emerge when requiring a potential participant to sign ICFs is that they can impose concerns, rather than alleviate them (Bryman, 2012). Due to the full description of the research and the amount of information reported in the ICF, participants may feel scared or even threatened. As a result, some of them may end up declining the invitation to take part in the study. In my case, I chose to assume this risk by administering the ICF. Of all the voluntary participants who took part in this dissertation, only one disagreed with the ICF.

The third principle defends that the participants have the right to privacy. Invasion of privacy is often regarded as unacceptable, even in the name of academic research (Bryman, 2012). Participants' privacy and confidentiality "is intended to protect participants from the risk that information obtained during a research study could be released to outside individuals (parents, teachers, employers, peers) where it might have embarrassing or personally damaging consequences" (Gravetter & Forzano, 2012, p. 126). According to L. Cohen et al. (2007), "the greater the sensitivity of the information, the more safeguards are called for to protect the privacy of the participants" (p. 63).

This dissertation uses sensitive information from the participants, especially in terms of their answers to cheating and cynicism questions. Personal information, such as religion affiliation, may also represent sensitive information. For this reason, a set of procedures was employed to ensure the participants' right to privacy. In survey research, it is usual to treat the participants' responses anonymously and confidentially (Bryman, 2012). In this sense, the participants of my research were not asked to provide their names, and their answers were analyzed and reported in an aggregate manner to make them even more anonymous and unidentifiable. L. Cohen et al. (2007) affirm that

the absence of the researcher is helpful in that it enables respondents to complete the questionnaire in private, to devote as much time as they wish to its completion, to be in familiar surroundings, and to avoid the potential threat or pressure to participate caused by the researcher's presence. It can be inexpensive to operate, and is more anonymous than having the researcher present (p. 344).

Given that, I designed my definitive survey in an online platform (i.e., Google Forms) so it could be self-administered by the participant, and my presence would not be required. Still, Fowler Jr (2014) observes that "the fact that the respondent does not have to share answers with an interviewer makes collection of sensitive data likely more valid" (p. 72). Additionally, the participants were allowed not to answer any questions that they did not want to. Although this procedure resulted in missing values, I preferred to make my participants comfortable when answering my survey, as well as prioritized rigorous ethical standards. As a complementary step, participants' data were stored in an encrypted online vault that only I have access to. M. Smith (2015) suggests that participants' data should be stored during seven years. Based on this, my participants' data will be stored during seven years from the publication of this dissertation or the publication of studies that derived from it.

The fourth ethical principle has to do with deception. "Deception occurs when researchers represent their work as something other than what it is" (Bryman, 2012, p. 143). Similarly, Cozby and Bates (2012) consider that deception is "misinformation that a participant receives during a research investigation" (p. 387). It is necessary for some kinds of research, mainly behavioral and experimental research. Deceptions allows the experiment to be conducted in a more natural way (L. Cohen et al., 2007). Deception is also important to avoiding changes in the participants' behavior. If the participants know what the objective of the study is, then they could modify their behavior to appear to be better (worse) than they actually are (Gravetter & Forzano, 2012).

In my study, deception does not appear to be a relevant problem. Although my research involves sensitive information, I did not need to misrepresent my research or provide misrepresented information to participants so that they would act normally. The ICF provided participants with key information they needed to make informed decisions on whether they wanted to take part in my study. I described the study's objective and methodological procedures, as well as stated the benefits, risks, and confidentiality aspects. I also provided my contact information that enabled participants to ask questions whenever they wanted to, including after taking part in my study. To the present moment (October 25, 2022), I emphasize that no participant has contacted me to report problems or questions regarding my research.

3.5 Administration and analysis of the definitive survey

The definitive survey got approved by an IRB (Plataforma Brasil code CAAE 52864921.2.0000.0138; Opinion report number 5.184.428) and then was administered online via a Google Forms link. It remained available from February 2022 to April 2022 and was posted on multiple online platforms, including social media (i.e., Facebook and LinkedIn) and CRC websites. I also required the support of universities and professors to disseminate it among accounting practitioners. An online, self-administration survey was adopted aiming at collecting a higher number of responses. According to Fowler Jr (2014), internet surveys present a low unit cost of data collection, potential high speed of returns, and provide time for thoughtful answers. These advantages make the internet survey an appropriate research strategy to gather a high number of responses in a timely manner. A total of 332 participants took part in my study, of which one declined the ICF. Therefore, I analyzed data from 331 accounting practitioners. [Figure 8](#) shows the number of answers per week.

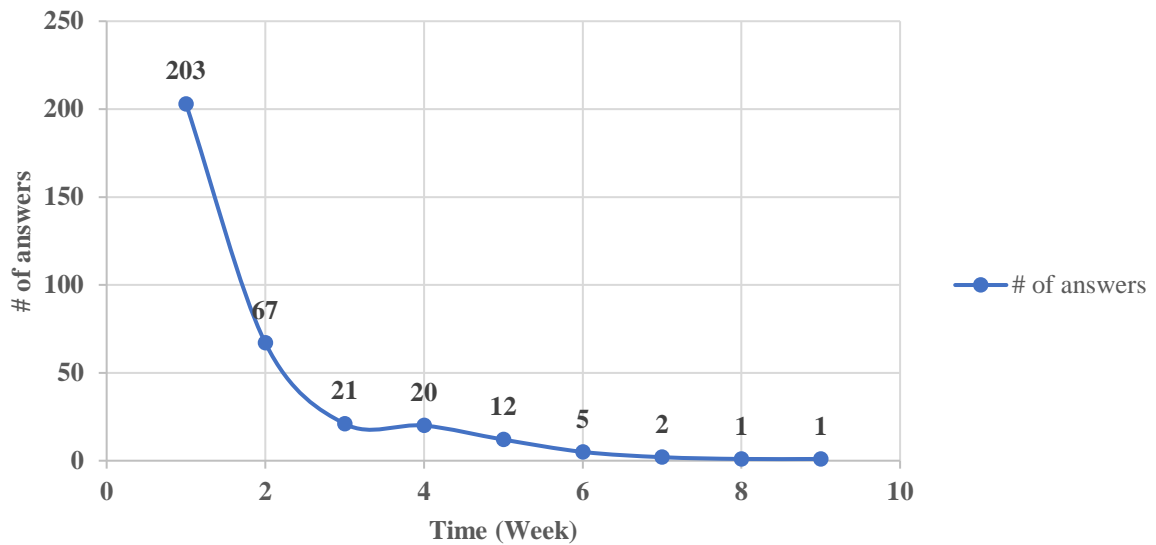


Figure 8 – Number of answers per week
Source: Research data.

In the first week (February 1st – 7th), I received 203 answers. In the second week (February 8th – 14th), 67 answers were received. In the third week (February 15th – 21st), I received 21 answers. In the fourth week (February 22nd – 28th) I received 20 answers. In the fifth week (March 1st – 7th), 12 answers were received. In the sixth week (March 8th – 14th), five answers were received. In the seventh week (March 15th – 21st), two answers were received. In the eighth (March 22nd – 28th) and ninth weeks (March 29th – April 4th), I received one answer in each week. By the middle of April 2022, no answer was received. For this reason, I decided to end the survey administration.

The number of observations in the present work is similar to previous survey-based studies, both from inside and outside the accounting area. For instance, in retirement research, Chua and Chin (2022) collected data from 319 respondents, of which 294 were usable. In Ameen et al.'s (1996b) study, data were collected from 386 students. However, only 320 subjects answered the instrument completely and of which 285 composed the final sample because they were accounting majors. In another study, Bernardi and Adamaitis (2006) collected data from 290 college business students from four countries (Australia = 54, China = 88, Ireland = 101, and Japan = 47). Elmore et al. (2011), in turn, ended up with 249 usable answers from business majors.

After collecting data from the 331 accounting practitioners through Google Forms, I treated them in an Excel spreadsheet and imported them to statistical software packages (R and Stata), in which I conducted the quantitative analysis. Basically, the results of the definitive survey derived from seven techniques of analysis. Even though 331 answered my definitive survey, not all of them had done it completely. For this reason, analyses in [Section 4.3](#) that contain a lower number of observations than 331 are due mostly to missing values. Particularly in the binary and multinomial regression analyses, a few outlier observations were excluded as well. To exclude the outlier observations, I analyzed Pearson's residuals of each regression model. Observations whose residuals were not in the [3;-3] interval were excluded (Cordeiro, 2004). The seven techniques are described as follows.

First, I conducted *descriptive statistics* of the variables (results are reported in [Subsection 4.3.1](#)). "Descriptive statistics describes and summarizes the main characteristics observed in a dataset through tables, charts, graphs, and summary measures, allowing the researcher to have a better understanding of the data behavior" (Fávero & Belfiore, 2019, p. 21). For qualitative variables (e.g., participants' sex), I presented the absolute and relative frequencies. For quantitative variables (e.g., participants' age), I presented the mean, standard deviation, median, minimum, and maximum values. Descriptive statistics was applied to all parts of the definitive survey. Additionally and specifically for the PER, ACA, and PRO questions, I used Cochran's (1950) Q test to observe potential differences in the proportions of cheaters.

Second, data were submitted to a *comparative analysis* (results are reported in [Subsection 4.3.2](#)). I used Welch's (1947) t-tests and Welch's analysis of variance (ANOVA) to compare the mean values of the cynicism and cheating items by sex (male vs. female), race (white vs. non-white), religion (religious vs. nonreligious), income tier (zero to six minimum wages vs. above six minimum wages), education (master or PhD vs. otherwise), work sector (private vs. public vs. both) and region (South or Southeast vs. otherwise). Welch's t-test, as known as Welch's unequal variances t-test, is an adaptation of the conventional Student's t-test to test for mean differences even when unequal variances are observed (Welch, 1947). Similarly, Welch's ANOVA is an adaptation of the classic ANOVA to test for mean differences even when the homogeneity of variances assumption is violated (Moder, 2010). Welch's ANOVA was used to compare the mean values of the cynicism and cheating items by work sector, in which there are three groups. All other comparative analyses are based on Welch's t-test.

Third, I ran principal-components *factor analysis* with the purpose of reducing the cynicism and cheating items to a single dimension (results are reported in [Subsection 4.3.3](#)). Factor analysis is appropriate to evaluate the unidimensionality of a construct, which implicates in observing whether the items of a certain scale present high loading on a single factor (Hair Jr et al., 2019). I used the KMO statistics (Kaiser, 1970) and Bartlett's sphericity test (Bartlett, 1954) to evaluate the adequacy of the factor analysis. According to Fávero and Belfiore (2019), Bartlett's sphericity test should be preferred over the KMO statistic because the latter is not calculated based on any probability distribution or test of hypothesis. For this reason, I place more importance on Bartlett's test when deciding on whether factor analysis was appropriate. Factor analysis was also previously discussed in [Section 3.2](#). In addition, I used Cronbach's (1951) alpha to assess the internal consistency of the items that measure the same construct.

In the definitive survey, CYN1 represents the cynicism from Sierles et al. (1980) and was calculated based on [Equation \(1\)](#). Thus, factor analysis was not necessary. However, factor analysis was used to obtain CYN2, CYN3, and CYN4. CYN2 was obtained from the factor analysis of the cynicism items from Turner and Valentine (2001). As previously discussed, I must highlight that the original TV9 (“No matter what they say, men are interested in women for only one reason”) was disregarded because it reflects an outdated view of human relations and is ambiguous (“only one reason” accepts multiple meanings). For these reasons, CYN2 was obtained from the factor analysis of TV1 through TV10 (see [Table 10](#)). CYN3 represents the cynicism from the 3CMCDS instrument and was obtained from the factor analysis of CM1 through CM3. And CYN4 represents the cynicism from the 5CMCDS and was obtained from the factor analysis of CM1 through CM5. See [Table 10](#) for the statement of each cynicism item from the 3CMCDS and 5CMCDS instruments.

Factor analysis was also performed for the cheating items. “Active cheating” (ACT) is the result of the factor analysis of CHT1 through CHT5. Active cheating represents cheating actions where the person takes a pro-active behavior to cheat. And “passive cheating” (PAS) is the result of the factor analysis of CHT6 through CHT10. Passive cheating represents cheating actions where the person is cheating passively, such as doing nothing about a cheating practice that he/she has the obligation to report to the authorities. See [Table 11](#) for the statement of each cheating item.

Fourth, I conducted a *correlation analysis* (results are reported in [Subsection 4.3.4](#)). I presented both Pearson's (1895) and Spearman's (1904) correlation coefficients.

Pearson's correlation coefficient (ρ) is a measure that varies between -1 and 1. Through the sign, it is possible to verify the type of linear relationship between the two variables analyzed (the direction in which variable Y increases or decreases depending on how X changes); the closer it is to the extreme values, the stronger the correlation between them (Fávero & Belfiore, 2019, p. 119).

“Spearman's coefficient (r_{sp}) is a measure of association between two ordinal qualitative variables” (Fávero & Belfiore, 2019, p. 110). It also varies from -1 to 1 and, like Pearson's correlation coefficient, the closer it is to the extreme values, the stronger the correlation is between the variables. The correlation analysis was key to understanding potential significant relationships between the variables of the study that could help anticipate how cynicism and cheating are connected when evaluating them through regression models. It was also important to reveal if multicollinearity between explanatory variables would be a relevant problem.

Fifth, I performed a *binary regression analysis* to examine the relationship between cynicism and cheating (results are reported in [Subsection 4.3.5](#)). I must disclose that I tried to use conventional multiple linear regression models. However, according to my residual tests, they presented relevant fitting problems. For this reason, I resorted to binary regression models. For this purpose, I divided the loading factors of the response variables (ACT and PAS) into two groups using two criteria: *median* and *factor loading sign*. By the median criterion, data were coded as follows: from median to the maximum value = 1 and from median to the minimum value = 0. By the sign criterion, data were coded as follows: positive sign = 1 and negative sign = 0. After transforming the response variables into dummies, I ran the binary regression models with logit link function. The linear predictor of the binary regression models is expressed in [Equation \(3\)](#):

$$\eta_i = g(\pi_i) = \log\left(\frac{\pi_i}{1-\pi_i}\right) = \beta_0 + \beta_1 \cdot \text{CYN}_{i1} + \beta_2 \cdot \text{CONTROLS}_{i2} \quad \text{Equation (3)}$$

The response variable of the binary regression models is “cheating.” Cheating is represented by five variables: ACT, PAS, PER, ACA, and PRO. ACT and PAS represent, respectively, “active cheating” and “passive cheating” and are measured in two ways. By the median criterion, data were coded 1 from the median to the maximum value and 0 from the median to the minimum value. By the sign criterion, data were coded 1 for positive signs and 0 for negative signs. PER,

ACA, and PRO represent, respectively, whether the participant had cheated (yes =1; no = 0) in his/her personal, academic, or professional life. CYN represents “cynicism” and is measured in four ways: CYN1 (Sierles et al., 1980), CYN2 (Turner & Valentine, 2001), CYN3 (3CMCDS), and CYN4 (5CMCDS). CYN1 was measured according to [Equation \(1\)](#) and CYN2 through CYN4 were obtained from the factor analysis of the TV and CM items, as previously described.

The 11 control variables are the same for all binary regression models. AGE is the participant’s age in years, EXP is the participant’s work experience in years, SDRB is the participant’s level to answer according to what society expects him/her to answer (1 to 5 points), SEX is the participant’s sex (male; female), RCE is the participant’s race (white; non-white), RLG is the participant’s religion (Christianism; other religion; atheism/no religion), INC is the income tier (zero to three minimum wages; four to six minimum wages; and above six minimum wages), EDU is the participant’s education level (master or PhD; otherwise), WRK is the participant’s work sector (both; private; public), REG is the region where the participant works (South; Southeast; Center-West; Northeast; North), and CRC (CRC holder; CRC non-holder).

The adequacy of the binary regression models was assessed through Pearson’s residuals, which are usually used to verify the appropriateness of a generalized linear model (GLM) (Cordeiro & Simas, 2009). I analyzed both Pearson’s test and residuals graphics (not reported). Outlier observations were those whose residuals were not within the [3;-3] interval (Cordeiro, 2004). Consequently, they were excluded. In addition, to provide indication about the models’ explanatory power, I report seven different types of R² coefficients based on previous literature (Aldrich & Nelson, 1984; Cox & Snell, 1989; Efron, 1978; McFadden, 1979; McKelvey & Zavoina, 1975; Nagelkerke, 1991; Veall & Zimmermann, 1994).

Sixth, I developed a *proportion analysis* specifically for the vignettes questions (results are reported in [Subsection 4.3.6](#)). The possible answers options to the vignettes were “Yes,” “Probably yes,” “Uncertain,” “Probably no,” and “No.” I used tests of proportions based on chi-squared distributions (for a detailed statistical demonstration of this test, see Giolo (2017)) to assess whether the proportions of answers from more cynical and less cynical accounting practitioners groups were significantly different.

To that end, participants were divided into two groups: “more cynical” and “less cynical.” I used two criteria to divide the groups: median and factor loading sign. By the median criterion,

observations were coded as follows: from the median to the maximum value = 1 (more cynical group) and from the median to the minimum values = 0 (less cynical group). By the sign criterion, observations were coded as follows: positive signs = 1 (more cynical group) and negative signs = 0 (less cynical group). After dividing the participants into these two groups, I was able to perform the tests of proportions.

And seventh, also for the answers to the vignettes, I conducted a *multinomial regression analysis* to examine whether the participants' cynicism and personal information are sufficiently relevant to modify the chance of changing their answer to the vignettes (results are reported in [Subsection 4.3.7](#)). Multinomial regression models are employed when the response variable is qualitative and has more than two categories (Chatterjee & Simonoff, 2012; Fávero & Belfiore, 2019; Garson, 2014), although it can also be used when there is only two categories (Garson, 2014).

The answer options to the vignettes are the following: “Yes,” “Probably yes,” “Uncertain,” “Probably no,” and “No.” For concision purposes, I grouped the “Yes” and “Probably yes” answers into the “Positive” group and the “No” and “Probably no” answers into the “Negative” group. After this procedure, I ended up having three answering categories: Positive, Uncertain, and Negative. The response variable is represented by the participant's answer (Positive, Uncertain, or Negative) to the vignettes. Since it has three categories, there are two linear predictors of the multinomial regression models, which are expressed in [Equation \(4\)](#) and [Equation \(5\)](#) and are applicable to all four vignettes of this study:

$$\ln \left[\frac{p_1(\mathbf{x})}{p_0(\mathbf{x})} \right] = \ln \left[\frac{P(Y=1|\mathbf{x})}{P(Y=0|\mathbf{x})} \right] = \beta_{01} + \beta_1 \cdot \text{CYN} + \beta_2 \cdot \text{CONTROLS} \quad \text{Equation (4)}$$

$$\ln \left[\frac{p_1(\mathbf{x})}{p_0(\mathbf{x})} \right] = \ln \left[\frac{P(Y=1|\mathbf{x})}{P(Y=0|\mathbf{x})} \right] = \beta_{02} + \beta_1 \cdot \text{CYN} + \beta_2 \cdot \text{CONTROLS} \quad \text{Equation (5)}$$

The response variable of the multinomial regression models is the participant's answer to the vignettes (Positive, Uncertain, or Negative). CYN represents “cynicism” and is measured in four ways: CYN1 (Sierles et al., 1980), CYN2 (Turner & Valentine, 2001), CYN3 (3CMCDS), and CYN4 (5CMCDS). CYN1 was measured according to [Equation \(1\)](#) and CYN2 through CYN4 were obtained from the factor analysis of the TV and CM items, as previously discussed.

The 11 control variables are the same for all multinomial regression models. AGE is the participant's age in years, EXP is the participant's work experience in years, SDRB is the participant's level to answer according to what society expects him/her to answer (1 to 5 points), SEX is the participant's sex (male; female), RCE is the participant's race (white; non-white), RLG is the participant's religion (Christianism; other religion; atheism/no religion), INC is the income tier (zero to three minimum wages; four to six minimum wages; and above six minimum wages), EDU is the participant's education level (master or PhD; otherwise), WRK is the participant's work sector (both; private; public), REG is the region where the participant works (South or Southeast; Otherwise), and CRC (CRC holder; CRC non-holder).

I emphasize that I ran the multinomial regression models using the stepwise approach so that it would return a model in that only relevant explanatory variables would be shown. For this reason, different explanatory variables were allowed to remain in the final models for each vignette. Finally, for the multinomial regression models, I report three types of R^2 based on prior literature (Cox & Snell, 1989; McFadden, 1979; Nagelkerke, 1991).

4. RESULTS

This chapter presents the results and discussions of the findings and is structured in three sections. [Section 4.1](#) and [Section 4.2](#) focus on the results of Test A and Test B, respectively. Subsequently, [Section 4.3](#) reports the results of the definitive survey. Results from the definitive survey are divided into seven subsections, as follows: descriptive statistics ([subsection 4.3.1](#)), comparative analysis ([subsection 4.3.2](#)), factor analysis ([subsection 4.3.3](#)), correlation analysis ([subsection 4.3.4](#)), binary regression models ([subsection 4.3.5](#)), proportion analysis ([subsection 4.3.6](#)), and multinomial regression analysis ([subsection 4.3.7](#)).

4.1 Pilot study: Test A

This section presents the results of the survey's first version ([Appendix A](#)). All 92 participants agreed with the terms included in the ICF. The sample was composed of 37.0% males and 63.0% females, 52.3% accounting-related working students, 46.7% non-accounting-related working students, and 1.0% full-time students. Most of them earned from three to six minimum wages (58.9%), followed by those who earned above six minimum wages (21.1%), and zero to three minimum wages (20.0%). Most of them majored in accounting (79.4%) and the remainder in other areas (20.6%). The average age was 28.8 years (standard deviation = 6.2 years). Next, [Table 17](#) shows the descriptive statistics of the cynicism items.

Table 17 – Test A: Descriptive statistics of the cynicism items

Variable	n	Mean	Standard deviation	Minimum	Maximum
SHC1	92	3.3	1.4	1.0	5.0
SHC2	92	3.6	1.4	1.0	5.0
SHC3	92	1.5	.9	1.0	5.0
TV1	92	3.5	1.2	1.0	5.0
TV2	92	3.5	1.2	1.0	5.0
TV3	92	2.8	1.5	1.0	5.0
TV4	92	2.5	1.3	1.0	5.0
TV5	92	3.4	1.4	1.0	5.0
TV6	92	2.9	1.3	1.0	5.0
TV7	92	2.4	1.2	1.0	5.0
TV8	92	2.4	1.1	1.0	5.0
TV9	92	2.3	1.3	1.0	5.0
TV10	92	3.0	1.3	1.0	5.0
TV11	92	3.7	1.3	1.0	5.0
CM1	92	3.0	1.2	1.0	5.0
CM2	92	3.0	1.2	1.0	5.0
CM3	92	3.1	1.3	1.0	5.0

In general, answers were around 3.0 points, which suggests an intermediate level of cynicism. The standard deviation indicates relatively high variability. According to the minimum and maximum values, I note that every item got extreme answers (1 and 5). For SHC questions, item SHC2 obtained 3.6 points. Participants have agreed that “everybody steals, cheats, or lies at least once in his/her life.” For TV questions, item TV11 was the highest (3.7 points). Respondents have agreed that “businesses profit at the expense of their customers.” And for CM questions, the highest was CM3 (3.1 points), although the three questions have presented similar means. Participants have slightly thought that “most people would lie in order to get ahead.”

Subsequently, I conducted KMO statistics, factor analysis, and Cronbach’s alpha. Table 18 shows the results for each cynicism construct. CYN1 (SHC1 through SHC3) was calculated using Equation (1) (Sierles et al., 1980). For CYN2 (TV1 through TV11) and CYN3 (CM1 through CM3), I used factor analysis. Cronbach’s alpha was calculated for all cynicism constructs.

Table 18 – Test A: KMO, Bartlett's test, and Cronbach's alpha

Construct / Assessment	Sample adequacy		Reliability	
	KMO	Bartlett's sphericity test		Cronbach's alpha
		χ^2	p value	
CYN1			0.56	
CYN2	0.80	301.82	0.00	
CYN3	0.62	74.38	0.00	

The KMO statistics for CYN2 and CYN3 are, respectively, middling and miserable (Fávero & Belfiore, 2019). Nonetheless, Bartlett’s sphericity test showed that at least one factor is extractable from their respective items ($p < .01$). Cronbach’s alpha for CYN2 and CYN3 also reached acceptable levels. However, for CYN1, it was low. This result is similar to Ameen et al. (1996b), whose study found an alpha equals to .544. This evidence suggests that Sierles et al.'s (1980) questions may present fragile internal consistency.

Table 19 reports the descriptive statistics of the cynicism construct after running the factor analysis. For CYN1, participants declared a moderate to low level of cynicism as it got 2.79 points. For CYN2 and CYN3, participants have also indicated moderate levels of cynicism.

Because the factor analysis standardizes the scales, the means are zero and SDs are one. Minimum and maximum values provide additional clues on the items' distribution.

Table 19 – Test A: Descriptive statistics of the cynicism construct

Variable	n	Mean	Standard deviation	Minimum	Maximum
CYN1	92	2.79	0.92	1.00	5.00
CYN2	92	0.00	1.00	-2.26	2.91
CYN3	92	0.00	1.00	-2.06	1.98

Correlation analysis was conducted based on Pearson's (1895) matrix (below the diagonal) and Spearman's (1904) matrix (above the diagonal). **Table 20** reports the results. As expected, all coefficients are positively significant ($p < .01$) since the three measurements are supposed to represent trait cynicism. Despite significant, the correlations have a low to a moderate level. While CYN1 and CYN2 presented a correlation slightly above .30, CYN3 presented correlations with CYN1 and CYN2 above .40.

Table 20 – Test A: Correlation matrices

Correlation	CYN1	CYN2	CYN3
CYN1	1.00	0.34***	0.42***
CYN2	0.31***	1.00	0.43***
CYN3	0.42***	0.43***	1.00

Note. *** $p < .01$.

Subsequently, I present the results of part 4 of Test A (see [Appendix A](#)). **Table 21** shows the descriptive statistics of cheating and scenario-type questions. When asked about whether they have cheated in their academic lives, 65.93% of the respondents declared yes and 34.07% no. In their professional lives, 25.00% answered yes and 75.00% no. When asked whether they expected to cheat in their academic lives in the future, 16.30% answered yes and 83.70% no. In their professional lives, 23.91% reported yes and 76.09% no. It seems respondents tend to cheat more in their academic lives than in their professional ones.

Table 21 – Test A: Descriptive statistics of PCH, CEX, and scenarios

Variable	Yes	%	No	%	Total	%
PCH - Academic life	60	65.93	31	34.07	91	100.00
PCH - Professional life	23	25.00	69	75.00	92	100.00
CEX - Academic life	15	16.30	77	83.70	92	100.00
CEX - Professional life	22	23.91	70	76.09	92	100.00
SCN1	83	90.22	9	9.78	92	100.00
SCN2	87	94.57	5	5.43	92	100.00

Regarding the scenario-based questions, 90.22% reported yes and 9.78% no for SCN1. Most of the participants would then recognize their mistakes during a presentation to discuss the results with a major client. For SCN2, 94.57% would inform the company’s owner that the decision was theirs and consequently lose their annual bonus, while a minority (5.43%) would not. For SCN3, 15.22% of the respondents would change the company’s account balances in order to achieve their goals and not being fired. Most of the participants (84.78%) reported they would not change it and thus get fired.

To preliminarily assess the relationship between cynicism and cheating, I executed binary regressions with logit link function. There are three models (CYN1, CYN2, and CYN3) for each life dimension (academic or professional) that estimate the probability of occurrence of past cheating (PCH). All six models were executed based on Equation (2). PCH is the response variable. Cynicism (CYN1, CYN2, or CYN3) is the explanatory variable. And control variables are the participants’ sex (SEX), age (AGE), work status (WRK), monthly family income (INC), and academic background (BCK). Table 22 shows the results.

Table 22 – Test A: Binary regression results for PCH

Variable/Model	Academic	Professional	Academic	Professional	Academic	Professional
CYN1	1.14** (.33)	.49* (.30)				
CYN2			-.06 (.26)	-.30 (.27)		
CYN3					.45* (.27)	.16 (.27)
SEX	.67 (.62)	.27 (.56)	.57 (.54)	.32 (.55)	.55 (.56)	.29 (.55)
AGE	-.12*** (.05)	-.02 (.05)	-.11** (.04)	-.03 (.05)	-.09 (.04)	-.02 (.05)
WRK	-.88 (.67)	.03 (.61)	-.49 (.60)	.25 (.64)	-.61 (.59)	.04 (.60)
INC (3-6 minimum wages)	.18 (.80)	1.31 (.84)	.39 (.75)	1.52* (.85)	.33 (.76)	1.38* (.83)
INC (6+ minimum wages)	.53 (.71)	.23 (.78)	.53 (.65)	.35 (.78)	.43 (.66)	.23 (.77)
BCK	1.11 (.76)	-.70 (.69)	.82 (.67)	-.74 (.70)	.78 (.68)	-.70 (.69)
CONSTANT	.22 (1.57)	-1.95 (1.75)	2.86 (1.36)	-.66 (1.46)	2.47 (1.39)	-.75 (1.50)
n	87	88	87	88	87	88
LR χ^2	25.88	8.29	1.57	6.61	13.41	5.71
Prob > χ^2	.00	.31	.16	.47	.06	.57

Pseudo R ²	.23	.08	.09	.07	.12	.06
LL	-43.11	-45.34	-5.76	-46.18	-49.34	-46.63

Note. The estimations of the variables are the coefficients and the standard errors are between parentheses. ***p < .01; ** p < .05; *p < .10. SEX is 1 = male and 0 = otherwise. AGE is in years. WRK is 1 = accounting job and 0 = otherwise. INC = the baseline is 0-3 minimum wages. BCK is 1 = accounting and 0 = otherwise.

LR χ^2 and prob > χ^2 indicate whether at least one explanatory variable is relevant to explain the response variable. Their interpretation is equivalent to the F test in the conventional ordinary least squares (OLS) regression models (Menard, 2002). Only the CYN1's model for academic life (first column) obtained a p-value less than .05. The others presented a prob > χ^2 above .05. Pseudo R² is analogous to R² in conventional OLS regression models (Fávero & Belfiore, 2019) and it indicates how powerful a model explains a dependent variable. In general, the models have low explanation power. The pseudo-R² of CYN1's model for academic life is the highest (.23).

With respect to cynicism, I used three measures (CYN1, CYN2, CYN3). CYN1 is positively correlated with PCH in both participants' academic and professional lives. CYN2 did not present significant coefficients. There is no relevant relationship. And CYN3 was positively associated with PCH in participants' academic life, but no significant result was found in their professional life. Based on these preliminary results, there is limited evidence to support that cynicism is positively associated with cheating. AGE is negatively associated with PCH and INC (3-6 minimum wages) is positively associated with PCH. Younger students and from the middle family income tier have declared to cheat more than their colleagues. SEX, WRK, INC (6+ minimum wages), and BCK are not significantly correlated with cheating in any model.

The same analysis was conducted for cheating expectation (CEX). There are three binary regression models (CYN1, CYN2, and CYN3) for each life dimension (academic or professional) that estimate the probability of occurrence of CEX. All six models were estimated based on Equation (2) too. CEX is the response variable. Cynicism (CYN1, CYN2, or CYN3) is the explanatory variable. And control variables are the participants' sex (SEX), age (AGE), work status (WRK), monthly family income (INC), and academic background (BCK). Table 23 shows the results.

Table 23 – Test A: Binary regression results for CEX

Variable/Model	Academic	Professional	Academic	Professional	Academic	Professional
CYN1	.71* (.40)	.97** (.38)				
CYN2			.61* (.37)	.56* (.31)		
CYN3					.84** (.41)	.82** (.32)
SEX	.93 (.71)	1.13* (.62)	.95 (.72)	1.07* (.60)	.80 (.71)	1.00 (.61)
AGE	.01 (.06)	.06 (.05)	.01 (.06)	.06 (.05)	.04 (.06)	.08 (.05)
WRK	1.10 (.88)	1.56* (.81)	.64 (.87)	1.02 (.73)	1.11 (.88)	1.34* (.77)
INC (3-6 minimum wages)	2.04 (1.27)	2.00 (1.27)	2.01 (1.25)	1.87 (1.22)	2.35* (1.30)	2.10* (1.26)
INC (6+ minimum wages)	.74 (1.21)	1.67 (1.17)	.56 (1.23)	1.49 (1.15)	.68 (1.22)	1.45 (1.16)
BCK	-1.89** (.92)	-1.18 (.88)	-1.68* (.89)	-.81 (.82)	-2.36** (.99)	-1.46* (.87)
CONSTANT	-4.92 (2.52)	-8.07 (2.53)	-2.69 (2.15)	-4.92 (1.95)	-3.58 (2.08)	-5.30 (1.92)
n	88	88	88	88	88	88
LR χ^2	13.26	19.74	12.83	15.33	14.88	19.20
Prob > χ^2	.07	.01	.08	.03	.04	.01
Pseudo R ²	.18	.22	.17	.17	.20	.21
LL	-3.22	-36.04	.3.43	-38.24	-29.41	-36.31

Note. The estimations of the variables are the coefficients and the standard errors are between parentheses. ***p < .01; ** p < .05; *p < .10. SEX is 1 = male and 0 = otherwise. AGE is in years. WRK is 1 = accounting-related and 0 = otherwise. INC = the baseline is 0-3 minimum wages. BCK is 1 = accounting and 0 = otherwise.

Most χ^2 p-values are lower than .05. It suggests that at least one explanatory variable is significant. Pseudo R² are more plausible than the prior ones, ranging from .17 (third and fourth columns) to .22 (second column). CYN1, CYN2, and CYN3 are positively correlated with CEX in all models at .05 or .10 level. For CYN1, the influence of cynicism on cheating expectation is heavier in professional life. On the other hand, cynicism has more influence on cheating expectations in the academic life for CYN2 and CYN3. This evidence suggests that cynicism is positively associated with the participants' expectation to cheat in the future, especially in their academic life.

SEX has a positive relationship with CEX (columns 2 and 4). It supports male participants have higher expectations to cheat in their professional lives. WRK is positively associated with CEX (columns 2 and 6). It suggests that participants who work in the accounting area tend to have higher expectations to cheat in their professional lives. INC (3-6 minimum wages) is positively related to CEX (columns 5 and 6) when analyzing CYN3. BCK negatively explains CEX at

significant levels as well (columns 1, 3, 5 and 6). Participants whose academic background is not accounting have less expectation to practice cheating, particularly in their academic life. AGE and INC (6+ minimum wages) do not present relevant coefficients.

Regarding the open-ended question, a student wished me success. Another found one question confusing (see TV7 or question 3.1 of [Appendix A](#)). Two more students declared the survey presented extreme answers. They might be referring to the scenario-type questions. One of them suggested an intermediate option. And two other students reported the survey is hard to answer, but one of them also said it was good to reflect on the proposed subject. I do recognize some of the survey's questions were disturbing to answer. However, they had already been used by prior literature (Sierles et al., 1980; Stavrova & Ehlebracht, 2018; Turner & Valentine, 2001). Moreover, all respondents who participated in Test A agreed with the ICF. It stated the participant did not have to answer any question he or she did not want to. Likewise, no one has contacted me after this research to further discuss potential issues they may have had. This suggests that they had no subsequent problems. A final point that I want to emphasize is that Nasu and Afonso's (2020) study derived from this part of the dissertation.

4.2 Pilot study: Test B

This section reports the results regarding the survey's second version ([Appendix B](#)). The participants (n = 75) of Test B were *lato sensu* graduate business students from a private HEI located in the Southeast region of Brazil. All of them had agreed with the ICF (part 1 of the survey). Part 2 of the survey's second version asked participants about their personal information. In terms of sex, 50.7% were male and 49.3% were female. Also, 77.3% were white and 21.3% were not, 89.3% were working and 10.7% were not, 57.3% considered themselves to be religious people and 42.7% otherwise, and 89.3% were majoring in accounting while 10.7% were majoring in another knowledge area. The average age was 34.7 years (SD = 9.4 years.)

Regarding the cynicism items (part 3), [Table 24](#) shows their descriptive statistics. I highlight that the Turner and Valentine's (2001) instrument was replaced by the 5CMCDS in the survey's secondary version. For this reason, there are five CMCDS items and no TV items.

Table 24 – Test B: Descriptive statistics of the cynicism items

Variable	n	Mean	Standard deviation	Minimum	Maximum
SHC1	75	2.6	1.1	1	5
SHC2	75	2.9	1.3	1	5
SHC3	75	3.0	1.2	1	5
CM1	75	2.4	1.3	1	5
CM2	75	2.2	1.2	1	5
CM3	75	3.0	1.5	1	5
CM4	75	3.0	1.6	1	5
CM5	75	1.4	.7	1	4

Test B’s results show that participants have a moderate to low level of cynicism as the means are around 3.0 points. SHC1 has the lowest mean (2.6 points) among Sierles et al.’s (1980) questions, indicating that the participants do not believe that “people who say they have never cheated before are hypocrites.” On the other hand, SHC3 has the highest mean (3.0 points) and affirms that “people have to cheat in this ‘dog-eat-dog’ world.”

Among the CMCDS questions, CM5 has the lowest mean (1.4 points), which suggests that participants think most people will not use unfair means to gain profit or the advantage. CM3 and CM4 have the highest means (3.0 points). However, CM4’s standard deviation is slightly above CM3’s, which indicates higher dispersion of its distribution. Consequently, there is less consensus for CM4 comparatively to CM3. In any case, the participants have moderately agreed that no one gives much attention to what happens to them (CM3) and that they often think what reasons other people have for doing something positive to themselves (CM4). Finally, at least one participant answered one (minimum) and at least one participant answered five (maximum), except for item CM5.

Next, I also calculated CYN1 and verified whether factor analysis was appropriate for CYN3 and CYN4 in this part of the study. The same statistical procedures used in Test A were used in Test B. [Table 25](#) reports the results. In Test B, CYN1 presented a more promising result as its Cronbach’s alpha reached an acceptable reliability level ($\alpha > .70$). This evidence suggests that CYN1’s items have a reasonable internal consistency. CYN3 and CYN4 did not presented the same results since their alphas are below .70. However, another key analysis, and arguably stronger than KMO (Fávero & Belfiore, 2019), is the Bartlett’s sphericity test. For both CYN3 and CYN4, Bartlett’s test resulted in a $p < .01$. This supports that factor analysis is adequate and at least one factor is extractable from the 3CMCDS and the 5CMCDS. It is consistent with the Test A’s results.

Table 25 – Test B: KMO, Bartlett’s test, and Cronbach’s alpha

Construct / Assessment	Sample adequacy		Reliability	
	KMO	Bartlett's sphericity test		Cronbach's alpha
		χ^2	p value	
CYN1			.73	
CYN3	.60	28.83	.01	.61
CYN4	.66	67.99	.01	.69

Likewise in Test A, I calculated CYN1 based on Equation (1) and ran factor analysis for the other cynicism measurements. I found one factor for CYN3 and two factors for CYN4. For this reason, I decided to retain only the factor with the highest factor loadings for CYN4. Table 26 shows the descriptive statistics of the cynicism measurements.

Table 26 – Test B: Descriptive statistics of the cynicism construct

Variable	n	Mean	Standard deviation	Minimum	Maximum
CYN1	76	2.85	1.01	1.00	5.00
CYN3	76	.00	.75	-1.06	1.92
CYN4	76	.00	.83	-1.36	1.99

According to CYN1, the participants declared a moderate level of cynicism as the mean resulted in 2.85 points. The minimum and maximum values reached the extreme points of the scale (1 to 5) and indicated that at least one participant answered one for all the three questions of Sierles et al. (1980) and at least another participant answered five. A moderate level of cynicism was also found for CYN3 and CYN4 (mean = .00). They varied from -1.06 to 1.92 points and from -1.36 to 1.99 points, respectively. It suggests that the answers were slightly more inclined to more cynical than less cynical.

The Pearson’s (below the diagonal) and Spearman’s (above) correlation matrices of the cynicism measurements are shown in Table 27. Consistently with Test A’s results, there are significant correlations ($p < .01$). CYN1 and CYN3 presented a correlation of .63 for both Pearson’s and Spearman’s. CYN3 and CYN4 obtained a higher coefficient. This result was expected since the three first items of CYN3 and CYN4 are the same. This correlation analysis provided complementary evidence that cynicism is consistently measured.

Table 27 – Test B: Correlation matrices

Correlation	CYN1	CYN3	CYN4
CYN1	1.00	0.63***	0.57***
CYN3	0.63***	1.00	0.84***
CYN4	0.63***	0.86***	1.00

Note. *** p < .01.

The final part of the survey’s second version comprised the cheating questions. On a scale from 1 to 5 points, participants had to agree with items CTG1 through CTG10 to indicate whether they were (not) acceptable practices. One indicates that they had disagreed and five that they had agreed with it. [Table 28](#) shows the results.

Table 28 – Test B: Descriptive statistics of the cheating items

Item	n	Mean	Standard deviation	Minimum	Maximum
CTG1	74	2.4	1.4	1.0	5.0
CTG2	75	2.2	1.4	1.0	5.0
CTG3	75	1.1	0.5	1.0	4.0
CTG4	75	1.7	1.2	1.0	5.0
CTG5	75	2.0	1.6	1.0	5.0
CTG6	74	1.9	1.6	1.0	5.0
CTG7	75	1.1	0.2	1.0	2.0
CTG8	75	2.0	1.3	1.0	5.0
CTG9	74	1.7	1.1	1.0	5.0
CTG10	75	1.9	1.2	1.0	5.0

Note. Although it was not one of the main goals of this part, I executed a factor analysis for the ten cheating items. I found a KMO = .66, Bartlett’s $\chi^2 = 67.99$, p-value = .00, and also a Cronbach’s alpha = .79. This evidence suggests that the factor analysis is adequate and at least one factor is extractable from these items. Future studies can further explore these items.

The means are below 3.0 points, which suggests that the participants did not agree that the cheating items are acceptable. The highest disagreements (1.1 point) were toward CTG3 (taking an exam in the place of another student) and CTG7 (use a fake death in the family to justify an absence). On the other hand, CTG1 obtained the highest mean (2.4 points) and indicates that sharing questions or answers with students who will take the same exam later is more acceptable.

Most questions got one and five as the minimum and maximum values, respectively. At least one participant did not agree at all and at least another totally agreed. I must highlight that CTG7, as one could have anticipated, was strongly repudiated. The lowest standard deviation (.2 points) supports a higher consensus for this item in comparison to any other. Albeit CTG5 and CTG6 had the same phrase structure, their means were higher than CTG7’s. It would then

be more acceptable to justify an absence due to a fake work appointment or health problem. These results suggest that the participants think more on moral grounds and show that they are not self-interested in general.

4.3 Definitive study

This section reports the results of the definitive survey. First, it presents the descriptive statistics (subsection 4.3.1), followed by the comparative (subsection 4.3.2) and factor analyses (subsection 4.3.3). Next, it shows the results of the correlation analysis (subsection 4.3.4), binary regression models (subsection 4.3.5), proportion analysis (subsection 4.3.6), and multinomial regression models (subsection 4.3.7). Finally, a summary of the results is provided (subsection 4.3.8).

4.3.1 Descriptive statistics

This subsection reports the results of the definitive survey (Appendix C). Table 29 shows the frequencies of the participants' information. Most people in the sample are female (51.0%), white (66.9%), Christians (79.7%), earn above six MW (48.9%), hold a specialist or MBA title (50.5%), work in the private sector (67.7%), work in the South region (44.6%), and hold a CRC license (57.4%). Moreover, the sample's average age is 35.24 years (SD = 9.73) and average work experience is 9.1 years (SD = 7.70 years).

Table 29 – Descriptive statistics of the participants' personal information

Variable	Absolute frequency	%	Total	%
SEX - Male	150	49.0	306	100.0
SEX - Female	156	51.0		
RCE - White	204	66.9	305	100.0
RCE - Brown	65	21.3		
RCE - Black	22	7.2		
RCE - Yellow	11	3.6		
RCE - Ignored	3	1.0		
RLG - Christianity	243	79.7	305	100
RLG - Other religion	32	10.5		
RLG - Atheism/No religion	30	9.8		
INC - 0 to 3 MW	43	14.1	305	100.0
INC - 4 to 6 MW	113	37.1		
INC - Above 6 MW	149	48.9		
EDU - Technician or Bachelor	66	21.8	303	100.0
EDU - Specialist or MBA	153	50.5		

EDU - Master	68	22.4		
EDU - PhD	16	5.3		
WRK - Private	207	67.7		
WRK - Public	68	22.2	306	100.0
WRK - Both	31	10.1		
REG - South	136	44.6		
REG - Southeast	112	36.7		
REG - Center-West	25	8.2	305	100.0
REG - Northeast	23	7.5		
REG - North	9	3.0		
CRC - Yes	174	57.4	303	100
CRC - No	129	42.6		

Next, I present the results of the cynicism items (Table 30). SHC items are those from Sierles et al. (1980), TV items are from Turner and Valentine (2001), and CM items are from the CMCDS (Cook & Medley, 1954; Greenglass & Julkunen, 1989; Stavrova & Ehlebracht, 2018). SHC2 has the highest mean (3.4 points) among the SHC items, followed by SHC1 (3.1 points) and SHC3 (1.4 points). This result is consistent with prior studies (Ameen et al., 1996a, 1996b). Participants agreed more with the statement that everyone steals, cheats, or lies at least once in their lifetime (SHC2). They also agreed that people who say they have never cheated are hypocrites (SHC1). Despite that, most participants disagreed that people have to cheat in this highly competitive world where we live (SHC3).

Table 30 – Descriptive statistics of the cynicism items

Variable	Observations	Mean	Standard deviation	Median	Minimum	Maximum
SHC1	308	3.1	1.4	3.0	1.0	5.0
SHC2	308	3.4	1.6	4.0	1.0	5.0
SHC3	308	1.4	0.8	1.0	1.0	5.0
TV1	308	2.8	1.1	3.0	1.0	5.0
TV2	307	3.1	1.4	3.0	1.0	5.0
TV3	308	2.3	1.3	2.0	1.0	5.0
TV4	308	2.3	1.2	2.0	1.0	5.0
TV5	307	3.3	1.4	4.0	1.0	5.0
TV6	308	2.8	1.4	3.0	1.0	5.0
TV7	307	3.4	1.2	4.0	1.0	5.0
TV8	307	2.2	1.2	2.0	1.0	5.0
TV9	308	2.9	1.2	3.0	1.0	5.0
TV10	308	3.7	1.2	4.0	1.0	5.0
CM1	307	3.2	1.1	3.0	1.0	5.0
CM2	306	2.7	1.1	3.0	1.0	5.0
CM3	307	3.1	1.2	3.0	1.0	5.0
CM4	308	3.1	1.3	3.0	1.0	5.0
CM5	308	2.6	1.3	2.5	1.0	5.0

Note. The original scale of the TV items ranges from 1 to 7 points. Here, I adapted it to a 1 to 5-point scale to match the scale of the other cynicism items.

TV items also seem to indicate a moderate level of cynicism as they are around three points. TV10 obtained the highest mean (3.7 points) among the TV items, followed by TV7 (3.4 points). Hence, participants tend to agree that companies profit at the expense of their clients (TV10) and that familiarity breeds contempt (TV7). On the other hand, TV8 obtained the lowest mean value (2.2 points), followed by TV3 and TV4 (2.3 points). It means that the participants tended to disagree that reports of atrocities in war are exaggerated for marketing purposes (TV8), outside their families, no one can be trusted (TV3), and that when someone does a favor to them, they know that he/she will expect one in return (TV4).

CM items show that the participants have a moderate level of cynicism as well. The mean values are around three points. Participants were slightly inclined to agree with CM1 (“Most people inwardly dislike putting themselves out to help other people”), CM3 (“I think most people would lie in order to get ahead”), and CM4 (“No one cares much what happens to you”) and disagree with CM2 (“Most people will use somewhat unfair means to gain profit or an advantage rather than lose it”) and CM5 (“I commonly wonder what hidden reasons another person may have for doing something nice for me”). I note that, even though they come from distinct instruments, all items showed that the participants have a moderate level of cynicism. Given these results, accounting practitioners have a moderate to a mild level of cynicism since the mean values are around three. These findings are promising, especially because Brazil is perceived as a corrupt country (Crittenden et al., 2009), and compatible with utilitarianism (Bentham, 2000). The cynics’ motivation lies solely in self-interest (James et al., 2011; Kökalan, 2019; Macaskill, 2007). By acting with self-interest, cynics tend to minimize utility. Consequently, from a utilitarian view, one could have expected that the level of trait cynicism would be low or mild.

[Table 31](#) reports the results of the cheating items. I observe that the mean values are low (closer to one), which indicates that the participants were more inclined to perceive them as unacceptable. The lowest mean belongs to CHT6 (1.1 point) and supports that accepting money in exchange for inside information is strongly unacceptable. CHT3 also obtained a fairly low mean value that indicates that forging a document that the auditors are asking for is unacceptable. CHT10 is the highest mean value of the cheating items (2.1 points). It suggests that doing nothing about a client who buys and sells without fiscal invoices is not as unacceptable as other questionable practices.

Table 31 – Descriptive statistics of the cheating items

Variable	Observations	Mean	Standard Deviation	Median	Minimum	Maximum
CHT1	307	1.4	0.8	1.0	1.0	5.0
CHT2	307	1.7	1.0	1.0	1.0	5.0
CHT3	306	1.2	0.6	1.0	1.0	5.0
CHT4	307	1.6	1.0	1.0	1.0	5.0
CHT5	307	1.6	1.1	1.0	1.0	5.0
CHT6	307	1.1	0.4	1.0	1.0	4.0
CHT7	306	1.7	1.0	1.0	1.0	5.0
CHT8	307	1.5	0.8	1.0	1.0	5.0
CHT9	306	1.7	1.0	1.0	1.0	5.0
CHT10	305	2.1	1.2	2.0	1.0	5.0

When analyzing the maximum values, all items received at least a five-point answer, except for CHT6 (“Accept money offers in exchange for financial inside information”). Even though most accounting practitioners rate them as unacceptable, companies can expect that a small portion of them may present different views. For this reason, compliance and conduct policies are necessary to prevent cheating in the workplace. Median values provide us with a less concerning perspective. Except for CHT10 (“Do nothing about your client who buys and sells goods without fiscal invoices”), all medians are one. This supports that at least half of the sample answered that these practices are totally unacceptable. These results are consistent with the principle of utility (Bentham, 2000). Cheating usually brings benefits to a few and bad consequences to a great number of individuals. It would be morally reprehensible from a utilitarianist’s eyes. The public relies on accountants to take care of its financial information (K. J. Smith et al., 2002) and they are meant to serve primarily the public interest (IESBA, 2021). If accountants cheat, bad consequences can happen, such as the Enron’s or WorldCom’s cases (Brickey, 2003; Jennings, 2004).

Table 32 reports the results for the PER, ACA, and PRO variables. These variables asked the participants whether they had ever cheated in their personal, academic, and professional lives, respectively. Most of them declared to having cheated in their personal life (50.3%) and academic life (54.0%). The cheating rate found for academic life is consistent with the 50-75% range found in other studies (Burrus et al., 2007). However, only 26.2% admitted to having cheated in their professional life. These findings indicate that the most common form of cheating is the academic one, followed by the personal and professional ones. Cheating behavior is a serious problem because put honest people under disadvantage and unfair conditions. Although cheating in professional settings is the least common among the three types investigated here, about one out of four participants has engaged in it, nonetheless.

Table 32 – Descriptive statistics of the PER, ACA, and PRO questions

Life dimension	Yes	Yes %	No	No %	Total	Total %
PER	153	50.3	151	49.7	304	100.0
ACA	164	54.0	140	46.1	304	100.0
PRO	80	26.2	225	73.8	305	100.0
Cochran's Q test	Obs.	302	chi2(2)	95.8	p	< .01
McNemar's post-hoc test¹	PER-ACA	p = .22	PER-PRO	p < .01	ACA-PRO	p < .01

Note. ¹Exact p-values.

I used the Cochran's Q test (Cochran, 1950) to observe potential significant differences in the proportions of PER, ACA, and PRO variables. According to its result, there is at least one relevant difference ($p < .01$). I then used the McNemar's post-hoc test to analyze which specific pairs of variables were distinct. While I could not find a significant difference between PER and ACA ($p = .22$), I did find material differences for PER and PRO ($p < .01$) and ACA and PRO ($p < .01$). These findings support that the proportions of PER and ACA are not relevantly different, but they do differ from the proportion of PRO. Personal and academic cheating are more frequent than the professional one. It is not consistent with prior studies that suggest that academic and professional cheating are correlated (Bernardi et al., 2011, 2012; Crawford & Stellenwerf, 2011; Graves, 2008; Lawson, 2004; Nonis & Swift, 2001), as their proportions were found to be considerably distinct.

Table 33 shows the results of the vignettes. VIG1 represents a personal case of cheating on taxes, VIG2 is a personal case of theft, VIG3 is a business case of trading on inside information, and VIG4 is a business case of deception/honesty (Radtke, 2000).

Table 33 – Descriptive statistics of the vignettes

Answer options	VIG1		VIG2		VIG3		VIG4	
	Frequency	%	Frequency	%	Frequency	%	Frequency	%
No	177	57.9	21	6.9	19	6.2	157	51.1
Probably no	57	18.6	71	23.2	33	10.7	68	22.2
Uncertain	18	5.9	42	13.7	65	21.2	16	5.2
Probably yes	46	15.0	86	28.1	135	44.0	39	12.7
Yes	8	2.6	86	28.1	55	17.9	27	8.8
Total	306	100.0	306	100.0	307	100.0	307	100.0

In the case of VIG1 (case of tax return), a total of 177 participants (57.9%) answered that they would not report more than \$ 2,000 in donations to charity just to pay less taxes. To VIG2 (case of item theft), a total of 172 (56.2%) responded that they would refuse or would probably refuse

to take home their neighbor and her kid unless they pay for the item. To VIG3 (case of selling stocks based on inside information), most participants (n = 190; 61.9%) would sell or would probably sell their stocks based on inside information. This result is intriguing because it seems that, when their money is at stake, people would nonetheless tend to engage in questionable practices. One could have expected that the participants would not sell it because they would want to keep their integrity intact, even if it meant losing a significant part of their money. Finally, to VIG4 (case of deception/reimbursement policy), a total of 157 participants (51.1%) responded that they would not ask for a refund that includes both their meal and their sister's meal. Even when face with the opportunity to deceive their companies, they would not do that.

In general, these decisions are aligned with utilitarianism (Bentham, 2000). One should not overreport his/her donations just to pay less taxes (VIG1). It increases the chance of one's getting caught and having to pay fines. From a broader perspective, governmental employees and services are available to society because of taxes. If people overstate their donations just to save personal money, they would jeopardize the public system that depends on collecting taxes. This would lead to less utility overall. In VIG2 (theft of a small item), most people would refuse to take home their neighbor and her child. Here, there is an interesting case. The act of theft benefits the neighbor and her son but put the driver's morality to the test. From a utilitarian view, it is two against one. So, the driver should not refuse to take them home. However, there were bad consequences to the store, and it should be also accounted for in the utilitarian calculus. The store employs people and they would be affected by acts of theft. Thus, refusing to take home the neighbor and her kid is consistent with utilitarianism. In VIG3 (trading on inside information), the responses are inconsistent with utilitarianism. Most people declared that they would sell their stocks based on inside information. This cheating behavior would benefit these investors, but it would also put a lot more investors at a disadvantage. Assuming the financial loss would be the morally correct thing to do. Finally, in VIG4 (deception case), most accounting practitioners answered consistently with utilitarianism. Deceiving the company and its reimbursement policy would benefit a few cheaters at the expense of many who comply with this policy.

Table 34 shows the results with respect to SDRB. Participants answered the SDRB items on a scale from one (totally disagree) to five (totally agree) to be consistent with the other items in my survey. However, the answer options are originally Yes or No (Crowne & Marlowe, 1960).

I believe that this adaptation will not impair my ability to capture the participants' SDRB level once the statements are the same.

Table 34 – Descriptive statistics of the SDRB items

Variable	Observations	Mean	Standard Deviation	Median	Minimum	Maximum
SDRB1	307	3.0	1.4	3.0	1.0	5.0
SDRB2	306	2.2	1.2	2.0	1.0	5.0
SDRB3*	307	4.2	1.0	5.0	1.0	5.0
SDRB4*	307	4.5	0.8	5.0	1.0	5.0
SDRB5	307	2.0	1.2	2.0	1.0	5.0
SDRB6	307	3.7	1.1	4.0	1.0	5.0
SDRB7	307	3.2	1.6	4.0	1.0	5.0
SDRB8*	305	3.4	1.2	3.0	1.0	5.0
SDRB9*	307	2.9	1.2	3.0	1.0	5.0
SDRB10*	307	2.8	1.4	2.0	1.0	5.0
SDRB	304	26.3	5.7	26.0	12.0	44.0

Note. *Reverse coded.

I observe that the mean values are around three. It suggests that the SDRB level is moderate. SDRB4 (“I always try to practice what I preach”) and SDRB3 (“I am always willing to admit it when I make a mistake”) were the ones that obtained the highest means (4.5 and 4.2 points, respectively). Participants reported that they are always willing to admit it when they make a mistake and always try to practice what they preach. On the other hand, SDRB5 (“I sometimes try to get even rather than forgive and forget”) and SDRB2 (“There have been occasions when I took advantage of someone”) received the lowest mean values. Therefore, participants declared that they do not try to get even rather than forgive and forget and there have not been occasions when they took advantage of someone.

This set of items represents the 10MCSDS and intents to capture whether people are answering questions according to what is socially desirable. To measure the SDRB construct (last line of [Table 34](#)), the following items were reverse coded: SDRB3, SDRB4, SDRB8, SDRB9, and SDRB10. The “reverse code” process means that if a certain SDRB item received “1” as an answer, it is replaced by “5.” Or if it received “2” as an answer, it is replaced by “4.” And vice versa. This step was necessary because SDRB3, SDRB4, SDRB8, SDRB9, and SDRB10 were socially *desirable* items, while SDRB1, SDRB2, SDRB5, SDRB6, and SDRB7 were socially *undesirable* items (see [Table 13](#)). The “reverse code” process standardizes all ten SDRB items’ sense. After that, I summated the values of each SDRB item to find the SDRB construct of each participant (it could range from ten to 50). These procedures followed prior research (Winrow,

2016). The mean value of the SDRB construct is 26.3 (standard deviation = 5.7), which indicates that the participants have a moderate level of SDRB.

4.3.2 Comparative analysis

In this subsection, I report comparative analyses between groups of participants for the cynicism and cheating items. Table 35 shows the results of the Welch's (1947) t-tests for the cynicism and cheating items by sex.

Table 35 – Cynicism and cheating items by sex

Variable	Male (n = 150)		Female (n = 156)		p (two-tailed)
	Mean	Standard Error	Mean	Standard Error	
SHC1	3.25	.11	2.98	.11	.09
SHC2	3.31	.13	3.45	.13	.43
SHC3	1.41	.07	1.45	.07	.71
TV1	2.94	.10	2.75	.09	.15
TV2	3.07	.12	3.06	.11	.96
TV3	2.27	.10	2.35	.10	.61
TV4	2.33	.09	2.35	.10	.85
TV5	3.27	.12	3.27	.11	1.00
TV6	2.61	.12	3.00	.11	.01
TV7	3.40	.10	3.42	.10	.88
TV8	2.13	.10	2.18	.10	.70
TV9	2.94	.10	2.85	.09	.53
TV10	3.69	.10	3.74	.10	.72
CM1	3.29	.09	3.11	.09	.16
CM2	2.68	.09	2.76	.09	.50
CM3	3.06	.10	3.13	.10	.62
CM4	3.01	.10	3.10	.11	.55
CM5	2.67	.10	2.51	.10	.29
CHT1	1.41	.06	1.39	.06	.75
CHT2	1.85	.09	1.47	.06	.00
CHT3	1.21	.05	1.22	.05	.82
CHT4	1.59	.08	1.63	.08	.76
CHT5	1.66	.09	1.56	.08	.40
CHT6	1.11	.03	1.08	.03	.60
CHT7	1.63	.08	1.67	.08	.73
CHT8	1.45	.07	1.59	.07	.14
CHT9	1.69	.08	1.80	.08	.30
CHT10	2.10	.10	2.08	.09	.91

For most items, there is no significant difference between the mean values ($p > .10$). It supports that both males and females have a similar cynicism and cheating levels. SHC1 and TV6 are the only cynicism items that presented a relevant difference ($p < .10$). Men (mean = 3.25) tend to believe stronger than women (mean = 2.98) that “people who say they have never cheated

are hypocrites” (SHC1). On the other hand, women (mean = 3.00) are more inclined to agree that “our lives are governed by plots hatched in secret by politicians and big businesses” (TV6). Regarding cheating, CHT2 (“Share information about your former employer with the management of your current firm to promote yourself”) is the only item that I was able to identify a material difference ($p < .01$). Male participants are more tolerant than female ones concerning CHT2..

Table 36 reports the results of the Welch's (1947) t-tests for the cynicism and cheating items by race. Due to low frequencies (see Table 29), I grouped the “Brown,” “Black,” “Yellow,” and “Ignored” categories into the “Non-white” group.

Table 36 – Cynicism and cheating items by race

Variable	White (n = 204)		Non-white (n = 101)		p (two-tailed)
	Mean	Standard Error	Mean	Standard Error	
SHC1	3.13	.10	3.05	.14	.62
SHC2	3.37	.11	3.41	.16	.86
SHC3	1.50	.06	1.31	.07	.04
TV1	2.80	.08	2.92	.11	.40
TV2	2.97	.10	3.28	.14	.08
TV3	2.30	.09	2.30	.12	.94
TV4	2.34	.08	2.33	.12	.94
TV5	3.36	.10	3.13	.14	.18
TV6	2.84	.10	2.75	.15	.62
TV7	3.42	.08	3.39	.12	.82
TV8	2.13	.09	2.23	.11	.48
TV9	2.91	.09	2.89	.11	.89
TV10	3.61	.09	3.95	.11	.01
CM1	3.14	.08	3.30	.11	.23
CM2	2.64	.08	2.87	.11	.10
CM3	3.04	.09	3.21	.12	.27
CM4	3.07	.09	3.05	.12	.90
CM5	2.58	.09	2.61	.12	.81
CHT1	1.44	.06	1.33	.07	.22
CHT2	1.71	.07	1.56	.09	.19
CHT3	1.21	.04	1.24	.08	.72
CHT4	1.62	.07	1.61	.10	.98
CHT5	1.62	.08	1.58	.10	.79
CHT6	1.08	.02	1.13	.05	.36
CHT7	1.64	.07	1.68	.10	.70
CHT8	1.53	.06	1.51	.08	.77
CHT9	1.77	.07	1.69	.09	.49
CHT10	2.11	.09	2.08	.12	.83

In general, white and non-white accounting practitioners have similar cynicism and cheating levels once there is no significant difference for most of their items. However, for the cynicism

ones, I did find a significant difference for SHC3, TV2, TV10, and CM2. White participants tend to agree more than non-white ones that “people have to cheat in this ‘dog eat dog’ world” (SHC3). Non-white participants presented higher means for TV2, TV10, and CM2, indicating that they agreed more that “big companies make their profits by taking advantage of working people” (TV2), “businesses profit at the expense of their customers” (TV10), and “most people will use somewhat unfair means to gain profit or an advantage rather than lose it” (CM2). In terms of cheating, no significant difference was identified ($p > .10$). Therefore, white and non-white participants have very similar thoughts toward cheating.

Table 37 shows the results of the Welch's (1947) t-tests for the cynicism and cheating items by religion. I grouped the Christianity and Other Religion categories into the Religion group to contrast with non-religious people.

Table 37 – Cynicism and cheating items by religion

Variable	Religion (n = 275)		No religion (n = 30)		p (two-tailed)
	Mean	Standard Error	Mean	Standard Error	
SHC1	3.06	.08	3.67	.24	.02
SHC2	3.37	.09	3.63	.31	.43
SHC3	1.40	.05	1.77	.17	.04
TV1	2.82	.07	3.00	.21	.42
TV2	3.01	.09	3.50	.27	.09
TV3	2.30	.07	2.33	.25	.88
TV4	2.32	.07	2.57	.25	.34
TV5	3.23	.08	3.80	.25	.04
TV6	2.78	.08	3.00	.29	.54
TV7	3.38	.07	3.60	.21	.34
TV8	2.19	.07	1.87	.21	.15
TV9	2.88	.07	3.10	.26	.42
TV10	3.71	.07	3.80	.24	.71
CM1	3.18	.07	3.27	.18	.65
CM2	2.70	.07	2.83	.23	.57
CM3	3.08	.07	3.20	.25	.65
CM4	3.04	.08	3.17	.25	.63
CM5	2.54	.08	3.00	.26	.10
CHT1	1.40	.05	1.40	.17	1.00
CHT2	1.67	.06	1.63	.21	.87
CHT3	1.22	.04	1.17	.11	.63
CHT4	1.57	.06	2.03	.25	.08
CHT5	1.57	.06	1.90	.26	.23
CHT6	1.09	.02	1.13	.08	.61
CHT7	1.65	.06	1.67	.19	.93
CHT8	1.55	.05	1.30	.10	.03
CHT9	1.73	.06	1.93	.21	.36
CHT10	2.10	.07	2.10	.23	.99

In general, most items did not present a significant difference ($p > .10$). Despite that, some did present it. For the cynicism items, non-religious participants obtained higher means for SHC1 (“People who say they have never cheated are hypocrites”), SHC3 (“People have to cheat in this “dog eat dog” world”), TV2 (“Big companies make their profits by taking advantage of working people”), TV5 (“People only work when they are rewarded for it”), and CM5 (“I commonly wonder what hidden reasons another person may have for doing something nice for me”). This evidence suggests that non-religious people tend to be more cynical than religious ones. For the cheating items, while non-religious participants reported a higher mean value for CHT4 (“Consume the company’s resources without permission, even if they are of low value”), they obtained a lower mean value for CHT8 (“Remain quiet when you notice a relevant error in the financial statements that was caused by your accountant friend”). Non-religious participants think that consuming the company’s resources is more acceptable than their religious colleagues. Conversely, religious participants think that remaining quiet when noticing a relevant error in the financial statements caused by a friend is more acceptable than their non-religious counterparts.

Table 38 shows the results of the Welch's (1947) t-tests for the cynicism and cheating items by income tier. To simplify, I grouped the “0-3 MW” and “4-6 MW” categories to create the “0-6 MW” group. The “above 6 MW” remained as a single group just as before.

Table 38 – Cynicism and cheating items by income tier

Variable	0 to 6 MW (n = 156)		Above 6 MW (n = 149)		p (two-tailed)
	Mean	Standard Error	Mean	Standard Error	
SHC1	3.15	.11	3.08	.11	.67
SHC2	3.42	.13	3.38	.13	.82
SHC3	1.52	.07	1.34	.06	.06
TV1	2.85	.09	2.82	.09	.84
TV2	3.33	.12	2.79	.11	.00
TV3	2.37	.10	2.23	.10	.34
TV4	2.40	.10	2.28	.09	.39
TV5	3.40	.11	3.17	.11	.15
TV6	2.98	.11	2.61	.12	.02
TV7	3.48	.09	3.32	.10	.24
TV8	2.15	.10	2.18	.10	.85
TV9	2.98	.10	2.83	.10	.26
TV10	3.87	.09	3.56	.11	.03
CM1	3.14	.09	3.24	.09	.39
CM2	2.92	.09	2.49	.09	.00
CM3	3.27	.09	2.92	.10	.01
CM4	3.14	.10	2.97	.11	.26
CM5	2.75	.11	2.42	.10	.02

CHT1	1.44	.07	1.36	.06	.41
CHT2	1.55	.07	1.79	.09	.04
CHT3	1.27	.06	1.16	.04	.12
CHT4	1.67	.09	1.56	.07	.36
CHT5	1.60	.08	1.61	.09	.91
CHT6	1.10	.03	1.09	.03	.96
CHT7	1.72	.08	1.57	.08	.18
CHT8	1.47	.07	1.57	.07	.32
CHT9	1.85	.08	1.64	.08	.05
CHT10	2.03	.09	2.18	.10	.30

Albeit most items did not present a material difference ($p > .10$), seven cynicism items and two cheating items differed significantly ($p < .10$). Participants who earn from zero to six MW obtained higher mean values for the cynicism items in comparison to those who earn above six MW. This evidence suggests that lower-income earners are more inclined to be cynical than upper-income earners. With respect to cheating, upper-income earners think that sharing information about a former employer with the current employer with a promotion intent (CHT2) is more acceptable compared to what lower-income earners think. On the other hand, lower-income earners find that not reporting a conflict of interest (CHT9) is more acceptable than upper-income earners do.

Table 39 reports the results of the Welch's (1947) t-tests for the cynicism and cheating items by education. To simplify, I put together those who hold a stricto sensu graduate degree (master or Ph.D.) and compared to those who do not.

Table 39 – Cynicism and cheating items by education

Variable	Master or PhD (n = 84)		Otherwise (n = 219)		p (two-tailed)
	Mean	Standard Error	Mean	Standard Error	
SHC1	2.98	.15	3.16	.09	.29
SHC2	3.51	.17	3.34	.11	.38
SHC3	1.48	.10	1.41	.05	.57
TV1	2.98	.13	2.78	.08	.18
TV2	3.11	.15	3.04	.10	.71
TV3	2.20	.14	2.35	.08	.37
TV4	2.36	.12	2.36	.08	1.00
TV5	3.13	.15	3.36	.09	.20
TV6	2.95	.15	2.74	.10	.22
TV7	3.30	.14	3.44	.08	.38
TV8	2.28	.12	2.11	.08	.27
TV9	2.79	.13	2.94	.08	.31
TV10	3.58	.14	3.75	.08	.28
CM1	3.21	.13	3.19	.07	.86
CM2	2.80	.13	2.67	.07	.42
CM3	3.13	.13	3.07	.08	.72

CM4	2.99	.14	3.08	.09	.58
CM5	2.50	.13	2.62	.09	.44
CHT1	1.43	.09	1.37	.05	.59
CHT2	1.82	.12	1.60	.06	.09
CHT3	1.31	.08	1.18	.04	.15
CHT4	1.75	.11	1.57	.07	.15
CHT5	1.49	.09	1.65	.08	.18
CHT6	1.14	.05	1.08	.02	.27
CHT7	1.66	.10	1.66	.07	.99
CHT8	1.68	.10	1.47	.05	.07
CHT9	1.83	.11	1.72	.07	.35
CHT10	2.16	.13	2.08	.08	.64

In general, there is no difference between these two groups ($p > .10$) in terms of cynicism. For the cheating items, participants who hold a Master or Ph.D. degree tend to accept easier the following cheating practices: sharing information about a former employer with the management of the current employer for promotion purpose (CHT2) and remaining quiet when noticing a relevant error in the financial statements provoked by a friend (CHT8).

Table 40 reports the results of the Welch's ANOVA for the cynicism and cheating items by work sector (Private, Public, or Both). Games-Howell's test was used as a post-hoc test to compare each pair of work sector and verify whether their mean values are significantly distinct.

Table 40 – Cynicism and cheating items by work sector

Variable	Private (n = 207)		Public (n = 68)		Both (n = 31)	
	Mean	Std. Error	Mean	Std. Error	Mean	Std. Error
SHC1	3.12	.09	3.24	.17	2.84	.25
SHC2	3.41	.11	3.43	.20	3.16	.30
SHC3	1.47	.06	1.32	.07	1.42	.15
TV1	2.80	.08	2.84	.14	3.00	.22
TV2	2.97	.10	3.37	.16	3.03	.26
TV3	2.34	.09	2.24	.15	2.13	.22
TV4	2.35	.08	2.35	.15	2.29	1.04
TV5	3.41	.09	3.04	.17	2.94	.25
TV6	2.86	.10	2.52	.17	3.07	.26
TV7	3.50	.08	3.15	.15	3.29	.21
TV8	2.20	.08	1.97	.13	2.36	.24
TV9	2.93	.08	2.87	.15	2.77	.21
TV10	3.73	.08	3.75	.14	3.45	.25
CM1	3.17	.08	3.12	.13	3.45	.19
CM2	2.71	.08	2.62	.13	2.93	.20
CM3	3.17	.09	2.82	.14	3.16	.22
CM4	3.17**	.09	2.68**	.15	3.10	.20
CM5	2.65	.09	2.31	.15	2.77	.23
CHT1	1.36	.05	1.44	.10	1.55	.15
CHT2	1.64	.07	1.57	.10	2.00	.20
CHT3	1.18	.04	1.28	.08	1.29	.13

CHT4	1.50**	.06	1.87**	.14	1.84	.18
CHT5	1.55	.07	1.62	.14	1.90	.22
CHT6	1.07	.02	1.12	.05	1.19	.11
CHT7	1.72**	.07	1.43**	.09	1.65	.18
CHT8	1.53	.06	1.46	.10	1.61	.14
CHT9	1.79	.07	1.57	.09	1.81	.19
CHT10	2.12	.09	1.96	.14	2.26	.21

Note. ***p < .10; **p < .05; *p < .01.

Welch’s ANOVA was significant ($p < .05$) only to CM4 (“No one cares much what happens to you”), CHT4 (“Consume the company’s resources without permission, even if they are of low value”), and CHT7 (“Use a lower-than-usual rate to depreciate fixed assets with no documentation to support it just because your superior told you so”). For the rest of the cynicism and cheating items, it was not significant. Therefore, I used Games-Howell’s test to determine which pair was significantly different. Starting with CM4, the mean values of the private and public groups were different ($p < .05$). It supports that the participants who work in the private sector tend to agree more that no one cares much about them than those who work in the public one. The mean value of Both did not differ from the Private’s nor the Public’s.

Regarding CHT4, public sector workers, in comparison to private sector ones, think that consuming the company’s resources is more acceptable. Conversely, private-sector workers, in comparison to public-sector ones, think that using a lower-than-usual rate to depreciate fixed assets just because a superior said so is more acceptable (CHT7). Albeit most of items did not present a relevant difference, these findings suggests that work contexts can influence moral thoughts and conduct.

Table 41 shows the results of the Welch's (1947) t-tests for the cynicism and cheating items by region. To simplify, I put together the South and Southeast regions in the same group and compared it to those from other regions (Otherwise group).

Table 41 – Cynicism and cheating items by region

Variable	South or Southeast (n = 248)		Otherwise (n = 57)		p (two-tailed)
	Mean	Standard Error	Mean	Standard Error	
SHC1	3.12	.09	3.05	.18	.73
SHC2	3.39	.10	3.35	.20	.86
SHC3	1.46	.05	1.26	.09	.06
TV1	2.87	.07	2.67	.15	.23
TV2	3.02	.09	3.19	.19	.43
TV3	2.22	.08	2.63	.17	.03
TV4	2.34	.08	2.39	.16	.79

TV5	3.30	.09	3.23	.18	.73
TV6	2.81	.09	2.75	.18	.78
TV7	3.42	.07	3.28	.17	.46
TV8	2.15	.08	2.16	.16	.97
TV9	2.89	.08	2.93	.15	.82
TV10	3.68	.08	3.86	.13	.24
CM1	3.16	.07	3.32	.13	.31
CM2	2.67	.07	2.90	.14	.14
CM3	3.10	.08	3.07	.15	.88
CM4	3.05	.09	3.07	.14	.89
CM5	2.57	.08	2.70	.16	.46
CHT1	1.38	.05	1.44	.09	.60
CHT2	1.67	.06	1.61	.13	.70
CHT3	1.21	.04	1.26	.10	.58
CHT4	1.60	.06	1.70	.14	.50
CHT5	1.61	.07	1.60	.14	.96
CHT6	1.09	.02	1.11	.07	.86
CHT7	1.69	.06	1.47	.11	.08
CHT8	1.55	.06	1.40	.10	.21
CHT9	1.76	.06	1.67	.12	.48
CHT10	2.11	.08	2.07	.16	.82

While most items did not show significant differences, SHC3 (“People have to cheat in this ‘dog eat dog’ world”), TV3 (“Outside of my immediate family, I don't really trust anyone”), and CHT7 (“Use a lower-than-usual rate to depreciate fixed assets with no documentation to support it just because your superior told you so”) presented distinct mean values ($p < .10$). South and Southeast respondents got a higher mean value for SHC3 and CHT7 and a lower mean value for TV3 in comparison to those from other regions. Despite that, respondents generally have similar perceptions toward cynicism and cheating regardless of where they work.

4.3.3 Factor analysis

This subsection brings the results with respect to factor analysis of the cynicism and cheating items. Factor analysis is required to reduce a number of items to a smaller number of factors that represent the constructs. First, I report the results of the cynicism items and then the cheating ones. As explained in [Section 3.5](#), TV1 through TV10 forms CYN2, CM1 through CM3 forms CYN3, CM1 through CM5 forms CYN4, CHT1 through CHT5 forms “active cheating” (ACT), and CHT6 through CHT10 forms “passive cheating” (PAS). To form CYN2, I ran a factor analysis using TV1 through T10. All ten items were used initially. However, TV8 presented a factor loading near to zero and was contributing to weaken the adequacy measures. For this reason, it was removed. All the remainder items were kept. To verify whether factor

analysis was employable, I evaluated it using the sampling adequacy measure (SAM), KMO statistic, and Bartlett's sphericity test. Cronbach's alpha was also performed to check internal consistency. Table 42 shows the results for the cynicism items.

Table 42 – Factor analysis of the cynicism items

Construct	Item/PC	SAM	KMO	Cronbach's alpha	Bartlett's sphericity test	Proportion of variance explained	Factor loading (Factor 1)
CYN2	TV1/PC1	.80				31.2	-.36
	TV2/PC2	.69				12.3	-.12
	TV3/PC3	.84				10.6	-.53
	TV4/PC4	.77				9.8	-.72
	TV5/PC5	.77	.77	.71	p < .01	9.1	-.65
	TV6/PC6	.85				8.3	-.43
	TV7/PC7	.81				7.3	-.50
	TV9/PC8	.80				6.2	-.64
	TV10/PC9	.69				5.2	-.13
	CYN3	CM1/PC1	.70				55.3
CM2/PC2		.51	.62	.57	p < .01	31.3	-.89
CM3/PC3		.51				13.4	-.88
CYN4	CM1/PC1	.80				43.7	-
	CM2/PC2	.64				18.6	-.79
	CM3/PC3	.63	.67	.67	p < .01	17.9	-.83
	CM4/PC4	.71				12.2	-.66
	CM5/PC5	.74				7.7	-.52

Note. PC = Principal component.

In general, SAM values are satisfactory (SAM > .50) (Mingoti, 2005), as well as the KMO statistic (KMO > .60) and the Bartlett's sphericity test (p < .05). Although CYN2 and CYN4 presented a Cronbach's alpha superior to .60, CYN3 obtained an alpha equal to .57, which indicates low internal consistency. This result might be due to the local context of this research. This is the first time that the 3CMCDS was administered to accounting practitioners in Brazil. Since accounting practitioners have heterogeneous characteristics (see Table 29), the answers to the 3CMCDS questions were not as internally consistent as expected. Despite that, the other adequacy measures support factor analysis.

The nine TV items formed CYN2 and have 31.20% of variance explained. Since this is a low proportion of variance explained, results from the use of CYN2 must be interpreted cautiously. CYN3 and CYN4 presented 55.3% and 43.7% of variance explained, respectively. These proportions are more consistent with prior similar studies (Regoli & Poole, 1979; Turner & Valentine, 2001).

Table 43 reports the results of factor analysis for the cheating items. SAM, KMO statistic, Bartlett’s sphericity test, and Cronbach’s alpha presented satisfactory results and support the usage of factor analysis. CHT1 through CHT5 formed “active cheating” and have 40.6% of variance explained. CHT6 through CHT10 formed “passive cheating” and have 51.7% of variance explained. These proportions are relatively consistent with similar studies (Regoli & Poole, 1979; Turner & Valentine, 2001).

Table 43 – Factor analysis of the cheating items

Construct	Item/PC	SAM	KMO	Cronbach’s alpha	Bartlett’s sphericity test	Proportion of variance explained	Factor loading (Factor 1)
ACT	CHT1/PC1	.75	.67	.62	p < .01	40.6	.62
	CHT2/PC2	.72				20.2	.16
	CHT3/PC3	.60				15.1	.86
	CHT4/PC4	.65				13.9	.64
	CHT5/PC5	.66				10.2	-
PAS	CHT6/PC1	.77	.78	.75	p < .01	51.7	.13
	CHT7/PC2	.80				17.7	.68
	CHT8/PC3	.77				12.5	.75
	CHT9/PC4	.75				10.0	.84
	CHT10/PC5	.80				8.1	.78

Note. PC = Principal component.

After running the factor analyses for the cynicism and cheating items, I generated the factor loadings for each observation and considered them the construct variables. The cynicism constructs (CYN2, CYN3, and CYN4) and the cheating constructs (ACT and PAS) were used in subsequent analyses.

4.3.4 Correlation analysis

This subsection reports the results of Pearson's (1895) and Spearman's (1904) correlation analysis. To conduct such analysis, qualitative variables that had more than two categories were modified. RCE was coded as 1 for white and 0 for non-white. RLG was coded 1 for religion and 0 for no religion. INC was coded as 1 for above six minimum wages and 0 for up to six minimum wages. EDU was coded as 1 for MSc. or PhD and 0 for otherwise cases. REG was coded as 1 for South or Southeast and 0 for other regions. WRK was coded as 1 for the private sector and 0 for public or both sectors. After these modifications, I ran Pearson’s and Spearman’s correlation analysis.

Table 44 shows the results regarding the correlation between the cynicism and cheating items. Pearson's (Spearman's) correlation matrix is below (above) the diagonal. As expected, the cynicism constructs are significantly correlated among themselves ($p < .01$). Even though they are developed from distinct instruments, all four constructs are meant to represent cynicism. Hence, a positive relationship between each pair of cynicism constructs was expected.

Table 44 – Correlation between cynicism and cheating items

Variáveis	CYN1	CYN2	CYN3	CYN4	ACT	PAS
CYN1	1.00	.32 ^{ΔΔΔ}	.31 ^{ΔΔΔ}	.30 ^{ΔΔΔ}	.26 ^{ΔΔΔ}	.12 ^{ΔΔ}
CYN2	.32 ^{***}	1.00	.56 ^{ΔΔΔ}	.60 ^{ΔΔΔ}	.22 ^{ΔΔΔ}	.06
CYN3	.33 ^{***}	.56 ^{***}	1.00	.89 ^{ΔΔΔ}	.18 ^{ΔΔΔ}	.07
CYN4	.31 ^{***}	.59 ^{***}	.90 ^{***}	1.00	.20 ^{ΔΔΔ}	.11 ^Δ
ACT	.31 ^{***}	.24 ^{***}	.18 ^{***}	.22 [*]	1.00	.44 ^{ΔΔ}
PAS	.15 ^{**}	.09	.05	.10	.52 ^{***}	1.00

Note. ^{ΔΔΔ} $p < .01$; ^{ΔΔ} $p < .05$; ^Δ $p < .10$. ^{***} $p < .01$; ^{**} $p < .05$; $p < .10$.

Likewise, the cheating constructs (ACT and PAS) are significantly correlated ($p < .05$). Active and passive may be different in nature, but they both represent forms of cheating. For this reason, their positive association is plausible. Complementarily, while ACT is positively associated with all four cynicism proxies ($p < .01$), PAS is only correlated with CYN1 and CYN4. It suggests that cynical accounting practitioners tend to be more associated with active cheating practices than passives ones.

Table 45 reports the results of the correlation analysis (Spearman and Pearson) between participants' cynicism and personal information. According to Spearman's coefficients, only CYN4 is significantly associated with AGE (coeff. = $-.14$). This evidence supports that younger participants have higher levels of cynicism. All four cynicism variables are positively related to SDRB (coeffs. = $.25$; $.23$; $.15$; $.22$). As SDRB increases, cynicism also gets higher. CYN1 and CYN2 are negatively correlated with RLG (coeffs. = $-.16$; $-.14$). Religious participants tend to have lower levels of cynicism. INC is positively associated with CYN2, CYN3, and CYN4 (coeffs. = $-.19$; $-.18$; $-.18$). Accounting practitioners who earn less money tend to have higher levels of cynicism. And no cynicism proxy is significantly related to EXP, SEX, RCE, EDU, REG, CRC, and WRK ($p > .10$).

Table 45 – Correlation between cynicism and personal information

Spearman	AGE	EXP	SDRB	SEX	RCE	RLG	INC	EDU	REG	CRC	WRK
CYN1	-.09	-.03	.25 ^{△△△}	.01	.06	-.16 ^{△△△}	-.05	-.04	.07	-.06	.03
CYN2	-.08	-.12	.23 ^{△△△}	-.05	.00	-.14 ^{△△}	-.19 ^{△△△}	-.06	-.01	-.04	.08
CYN3	-.08	-.06	.15 ^{△△}	-.03	-.07	-.07	-.18 ^{△△△}	.04	-.04	-.03	.06
CYN4	-.14 ^{△△}	-.10	.22 ^{△△△}	-.02	-.03	-.10	-.18 ^{△△△}	.00	-.03	-.07	.11
Pearson	AGE	EXP	SDRB	SEX	RCE	RLG	INC	EDU	REG	CRC	WRK
CYN1	-.13 ^{**}	-.06	.27 [*]	.01	.05	-.16 [*]	-.05	-.03	.07	-.06	.03
CYN2	-.09	-.15 ^{**}	.25 ^{***}	-.05	-.02	-.12 ^{**}	-.19 ^{***}	-.05	-.03	-.04	.07
CYN3	-.09	-.08	.17 ^{***}	-.04	-.08	-.07	-.17 ^{***}	.03	-.04	-.03	.06
CYN4	-.14 [*]	-.13 [*]	.23 [*]	-.03	-.05	-.09	-.18 [*]	-.01	-.03	-.06	.11

Note. ^{△△△}p < .01; ^{△△}p < .05; [△]p < .10. ^{***}p < .01; ^{**}p < .05; p < .10.

According to Pearson’s coefficients, CYN1 and CYN4 are negatively associated with AGE (coeffs. = -.13; -.14). Younger participants are more cynical. CYN2 and CYN4 are negatively connected with EXP (coeffs. = -.15; -.13). It means that more experienced participants have lower levels of cynicism. All four cynicism proxies are positively associated with SDRB (coeffs. = .27; .25; .17; .23). Accounting practitioners who had answered the survey according to what society expects them to answer tend to have higher levels of cynicism. CYN1 and CYN2 are negatively related to RLG (coeffs. = -.16; -.12). This evidence suggests that religious people tend to have lower levels of cynicism. CYN2, CYN3, and CYN4 are negatively associated with INC (coeffs. = -.19; -.17; -.18). It supports that participants who earn less money are more cynical. No cynicism proxy is significantly correlated with SEX, RCE, EDU, REG, CRC, and WRK (p < .10).

Table 46 reports the results of the correlation analysis (Spearman and Pearson) between participants’ cheating behavior and personal information (i.e., sex, race, religion, income tier, education level, region, CRC license, and work sector). When analyzing Spearman’s coefficients, I note that active cheating (ACT) is positively associated with SDRB (coeff. = .37) and negatively correlated with WRK (coeff. = -.13). These results support that active cheaters are more related to higher levels of SDRB and less correlated with the private sector. In addition, passive cheating (PAS) is negatively correlated with AGE (coeff. = -.11) and positively associated with SDRB (coeff. = .30). It suggests that passive cheaters are the younger ones and have higher levels of SDRB (tend to answer according to what is socially acceptable).

Table 46 – Correlation between cheating and personal information

Spearman	AGE	EXP	SDRB	SEX	RCE	RLG	INC	EDU	REG	CRC	WRK
ACT	-.05	-.08	.37 ^{ΔΔΔ}	.04	.09	-.05	-.01	.07	.01	.02	-.13 ^{ΔΔ}
PAS	-.11 ^Δ	-.08	.30 ^{ΔΔΔ}	-.09	-.02	-.01	-.06	.05	.06	.00	.05
Pearson	AGE	EXP	SDRB	SEX	RCE	RLG	INC	EDU	REG	CRC	WRK
ACT	-.12*	-.15**	.35***	.06	.04	-.08	-.02	.06	-.01	.01	-.14
PAS	-.10	-.10*	.30***	-.06	-.03	-.01	-.04	.03	.08	.02	.05

Note. ^{ΔΔΔ}p < .01; ^{ΔΔ}p < .05; ^Δp < .10. ***p < .01; **p < .05; p < .10.

Considering Pearson’s coefficients, active cheating (ACT) is negatively associated with AGE (coeff. = -.12) and EXP (coeff. = -.15) and has a positive association with SDRB (coeff. = .35). These results support that active cheaters are the younger ones, who have less work experience, and who have higher levels of SDRB. Passive cheating (PAS) is negatively correlated with EXP (coeff. = -.10) and positively related to SDRB (coeff. = .30). These findings indicate that passive cheaters are the ones who have less work experience and have higher levels of SDRB.

Table 47 shows the results of the correlation analysis (Spearman and Pearson) among the participants’ personal information. Pearson’s (Spearman’s) correlation matrix is below (above) the diagonal. This correlation analysis also contributes to assess whether collinearity will be a problem when using regression-based analysis.

Table 47 – Correlation of personal information variables

Variáveis	AGE	EXP	SDRB	SEX	RCE	RLG	INC	EDU	REG	CRC	WRK
AGE	1.00	.54 ^{ΔΔΔ}	-.12 ^Δ	.13 ^{ΔΔ}	.03	.05	.27 ^Δ	.24 ^{ΔΔΔ}	-.05	.15 ^Δ	-.33 ^{ΔΔΔ}
EXP	.59***	1.00	-.06	.03	.02	.09	.35 ^Δ	.28 ^{ΔΔΔ}	-.08	.41 ^Δ	-.11
SDRB	-.14**	-.07	1.00	-.17 ^{ΔΔΔ}	.00	.00	-.11	.05	.01	.00	.01
SEX	.14**	.05	-.16***	1.00	-.01	-.07	.28 ^Δ	.07	.00	.05	-.08
RCE	.04	.01	-.05	-.01	1.00	-.02	.09	.05	.22 ^{ΔΔΔ}	-.04	.10
RLG	.03	.08	-.04	-.07***	-.02	1.00	.00	.08	-.05	.03	-.05
INC	.25***	.35***	-.09	.28	.09	.00	1.00	.23 ^{ΔΔΔ}	-.10	.12 ^Δ	-.15
EDU	.24***	.27***	.02	.07	.05	.08	.23**	1.00	-.15 ^{ΔΔ}	.13 ^Δ	-.31 ^{ΔΔ}
REG	-.03	-.07	.02	.00	.22***	-.05	-.10	-.15**	1.00	-.07	.14 ^{ΔΔΔ}
CRC	.12*	.28***	.00	.05	-.04	.03	.12**	.13**	-.07	1.00	.00 ^{ΔΔ}
WRK	-.26***	-.17***	-.02	-.08	.10	-.05	-.15**	-.31***	.14**	.00	1.00

Note. ^{ΔΔΔ}p < .01; ^{ΔΔ}p < .05; ^Δp < .10. ***p < .01; **p < .05; p < .10.

Considering Spearman’s coefficients, I observe that AGE is strongly correlated with EXP (coeff. = .54). This result is expected since older participants are usually more experience than the younger ones. AGE also presents significant relationships with SDRB (coeff. = -.12), SEX

(coeff. = .13), INC (coeff. = .27), EDU (coeff. = .24), and WRK (coeff. = -.33). However, they are not high. EXP is positively associated with EDU (coeff. = .28) and CRC (coeff. = .41). Accounting practitioners who have worked more years also have higher levels of education and tend to hold a CRC license. SDRB is negatively correlated with SEX (coeff. = -.17). Female participants have higher levels of SDRB. SEX is positively associated with INC (coeff. = .28). Male participants earn more money.

RCE has a positive relationship with REG. White accounting practitioners are more associated with the South and Southeast regions. RLG does not present any significant relationship ($p > .10$). INC is positively associated with EDU (coeff. = .23) and CRC (coeff. = .12). It means that participants who earn more money tend to have a higher education degree and hold a CRC license. EDU is also significantly correlated with REG (coeff. = -.15). This result indicates that a higher education level is associated with participants who work in the Center-West, Northeast, or North regions. Most participants of this study belong to the Southeast or South regions (see [Table 29](#)). Therefore, there is a higher variability in terms of education level than those from other regions. It can explain why higher education levels are more associated with the Center-West, Northeast, and North regions. Additionally, EDU is significantly correlated with WRK (coeff. = -.31) and CRC (coeff. = .13). A higher the education level is associated with accounting practitioners who work in the public sector or both sectors, as well as those who hold a CRC license.

Regarding Pearson's coefficients, I note that AGE is strongly correlated with WRK (coeff. = .59). Those who have more work experience are also the ones who are older. AGE has a significant relationship with SDRB (coeff. = -.14), SEX (coeff. = .14), INC (coeff. = .25), EDU (coeff. = .24), CRC (coeff. = .12), and WRK (coeff. = -.26) as well. However, they do not represent high correlations. EXP has significant relationships with INC (coeff. = .35), EDU (coeff. = .27), CRC (coeff. = -.28), and WRK (coeff. = -.17). Accounting practitioners who have more years of work experience earn more money, have a higher education degree, do not hold a CRC license, and work in the public sector or both sectors. SDRB is negatively associated with SEX (coeff. = -.16). Female participants are correlated with higher levels of SDRB. SEX is also negatively correlated with RLG (coeff. = -.07). It means that male participants tend not to have a religion.

RCE is only correlated with REG (coeff. = .22). White participants are more associated with the South or Southeast regions. INC is also correlated with EDU (coeff. = .23), CRC (coeff. = .12), and WRK (coeff. = -.15). Accounting practitioners who earn more money tend to have a higher education degree, hold a CRC license, and work in the public sector or both sectors. Besides the significant relationships previously indicated, EDU has a significant correlation with REG (coeff. = -.15), CRC (coeff. = .13), and WRK (coeff. = -.31). Participants who possess a higher education degree are associated with the Center-West, Northeast or North regions, hold a CRC license, and work in the public sector or both sectors. Finally, REG is positively associated with WRK (coeff. = .14). Participants from the South and Southeast regions are more related to the private sector.

In general, even though personal information variables presented significant relationships among themselves, they did not represent strong correlations. Some relationships are expected, such as AGE and EXP. Despite that, there are significant relationships that deserve further analysis to better understand the profile of accounting practitioners.

4.3.5 Binary regression analysis

This subsection reports the results regarding the binary regression models of the definitive survey. First, I present the results of the binary regression models that have the active cheating (ACT) and passive cheating (PAS) as response variable. Then, I present the results of the binary regression models that have cheating in personal (PER), academic (ACA), and professional (PRO) life as response variables.

I must highlight that I tried to analyze the data using conventional multiple linear regression models. However, as explained in [Section 3.5](#), this type of model did not present acceptable fitting quality measures. For this reason, I recurred to the binary regression model through the transformation of the response variable (ACT) into a dummy variable. I used two criteria to make this transformation. I divided the factor loadings of ACT *by their median* (from median to the maximum value = 1 and from median to the minimum value = 0) and *by their sign* (positive sign = 1 and negative sign = 0). Cynicism (CYN1, CYN2, CYN3, CYN4) is the explanatory variable and each cynicism proxy corresponds to a model (there are four models). Control variables include the participant's age (AGE), work experience (EXP), social desirability response bias (SDRB), sex (SEX), race (RCE), religion (RLG), income (INC),

education level (EDU), work sector (WRK), region (REG), and CRC license (CRC). All models were executed based on Equation (3). Table 48 shows the results of the binary regression models with logit link function considering the division of the factor loadings of ACT by the median. According to Pearson's residual statistics and p-values, the models do not present significant fitting problems ($p > .05$).

Table 48 – Binary regression results for active cheating (median)

Variable/ Model	CYN1 (n=275)	CYN2 (n=275)	CYN3 (n=275)	CYN4 (n=275)
CYN	1.32* (.98; 1.78)	1.26 (.95; 1.68)	.99 (.75; 1.31)	1.03 (.77; 1.37)
AGE	.99 (.95; 1.02)	.98 (.94; 1.02)	.98 (.95; 1.02)	.98 (.95; 1.02)
EXP	.97 (.92; 1.02)	.97 (.92; 1.02)	.97 (.92; 1.02)	.97 (.92; 1.02)
SDRB	1.11*** (1.05; 1.17)	1.11*** (1.05; 1.17)	1.12*** (1.06; 1.18)	1.12*** (1.06; 1.18)
SEX - Male	1.06 (.59; 1.88)	1.09 (.62; 1.94)	1.12 (.64; 1.98)	1.12 (.63; 1.97)
RCE – White ^(A)	1.97** (1.08; 3.66)	2.01** (1.10; 3.72)	2.01** (1.10; 3.72)	2.02** (1.11; 3.74)
RLG - Other	2.70 (.81; 9.51)	2.94* (.87; 1.55)	2.72 (.82; 9.54)	2.73 (.82; 9.60)
RLG - Christianity	.79 (.32; 1.91)	.75 (.31; 1.81)	.7 (.29; 1.67)	.71 (.29; 1.68)
INC - 3–6 MW	.95 (.39; 2.28)	.96 (.39; 2.32)	.98 (.40; 2.35)	.97 (.40; 2.33)
INC - Above 6 MW	.79 (.31; 1.98)	.84 (.33; 2.13)	.80 (.32; 1.98)	.80 (.32; 2.00)
EDU - MSc or PhD ^(B)	1.20 (.62; 2.32)	1.24 (.64; 2.39)	1.24 (.64; 2.40)	1.23 (.64; 2.38)
WRK - Both	2.47* (.96; 6.63)	2.44* (.95; 6.54)	2.33* (.91; 6.24)	2.32* (.91; 6.20)
WRK - Public	1.91* (.94; 3.94)	1.96* (.97; 4.06)	1.88* (.93; 3.89)	1.91* (.94; 3.97)
REG - Center-West	.97 (.33; 2.72)	.90 (.31; 2.50)	.93 (.32; 2.61)	.92 (.32; 2.58)
REG - Northeast	1.77 (.62; 5.12)	1.68 (.59; 4.86)	1.68 (.59; 4.82)	1.68 (.59; 4.82)
REG - North	1.86 (.33; 11.87)	1.98 (.35; 12.59)	2.01 (.35; 13.02)	2.04 (.36; 13.24)
REG - South	1.06 (.56; 2.01)	1.04 (.55; 1.96)	1.03 (.55; 1.95)	1.04 (.55; 1.96)
CRC - Yes	1.43 (.81; 2.55)	1.39 (.79; 2.47)	1.40 (.80; 2.48)	1.40 (.80; 2.48)
McFadden's (1979) R ²	.13	.13	.13	.13
Efron's (1978) R ²	.17	.17	.16	.16
Nagelkerke's (1991) R ²	.23	.23	.22	.22

Cox and Snell's (1989) R ²	.17	.17	.16	.16
Aldrich and Nelson's (1984) R ²	.16	.16	.15	.15
Veall and Zimmermann's (1994) R ²	.27	.27	.26	.26
McKelvey and Zavoina's (1975) R ²	.24	.24	.22	.22
Pearson's residual statistic and p-value	272.54 .22	274.02 .20	273.48 .21	273.4 .21

Note. The estimations of the variables are the odds ratio, and the confidence interval is between parentheses. ***p < .01; **p < .05; *p < .10. ^(A)RCE = 1 = White; 0 = Nonwhite (baseline). ^(B)EDU = 1 = MSc or PhD; 0 = Otherwise (baseline).

CYN1 is positively associated with ACT (odds ratio > 1.00; p < .10). In general, a more cynical accounting practitioner has 32% (odds ratio = 1.32) more chance of committing active cheating than a less cynical one. This result is consistent with those from prior literature (Ameen et al., 1996b; Bernardi & Adamaitis, 2006; Bernardi & LaCross, 2004; Nasu & Afonso, 2020; Subagyo, 2012) and with utilitarianism (Bentham, 2000). Cynicism promotes distrust and self-interest. Its connection with cheating is not surprising. Both cynicism and cheating decrease utility by benefiting a few people as opposed to many. A utilitarianist would then be able to expect that these two constructs would correlate.

On the other hand, CYN2, CYN3, and CYN4 did not present a significant association with ACT (p > .10). This result supports that cynicism does not affect active cheating relevantly. This result is intriguing and important because, at the same time, it is not aligned with CYN1's result but shows that different measurements of cynicism can lead to distinct results. Prior studies have only utilized the Sierles et al.'s (1980) questions to measure cynicism (Ameen et al., 1996b; Bernardi & Adamaitis, 2006; Bernardi & LaCross, 2004; Salter et al., 2001; Subagyo, 2012). My analysis suggests a reflection on the use of multiple cynicism measures so that comparisons are allowed. This lack of significant association between cynicism and cheating is consistent with David (2015) and partially consistent with Salter et al. (2001), whose study found a positive association between cynicism and cheating for the UK sample, but no relevant associations for the US and Overall ones.

SDRB is positively associated with ACT in all four models (odds ratio > 1.00; p < .01). Accounting practitioners who had answered according to what society expects them to answer have a higher chance of getting involved in active cheating. They have from 11% to 12% (odds ratios = 1.11; 1.11; 1.12; 1.12) more chance of engaging in active cheating. Likewise, RCE – White is positively associated with ACT (odds ratio > 1.00; p < .05). It means that white people

have about double the chance (odds ratios = 1.97; 2.01; 2.01; 2.02) of committing active cheating in comparison to their non-white colleagues.

RLG – Other is positively associated with ACT in the second model (odds ratio = 2.94; $p < .10$). Other than Christians, religious people have 194% more chance of practicing active cheating than their non-religion ones. WRK – Both and WRK – Public have a positive association with ACT (odds ratio > 1.00 ; $p < .10$). In comparison to private-sector accounting practitioners, accounting practitioners who work in both sectors (private and public) have almost 150% (odds ratios = 2.47; 2.44; 2.33; 2.32) more chance of engaging in active cheating actions. And comparatively to private-sector accounting practitioners, public-sector accounting practitioners have almost double (odds ratios = 1.91; 1.96; 1.88; 1.91) the chance of getting involved in active cheating. The other explanatory variables are not significant ($p > .10$)

Aldrich and Nelson's (1984), Cox and Snell's (1989), Efron's (1978), McFadden's (1979), McKelvey and Zavoina's (1975), Nagelkerke's (1991), and Veall and Zimmermann's (1994) R^2 provide an indication of the explanatory power of the binary regression model. These R^2 ranged from .13 to .27. Prior studies reported slightly higher R^2 coefficients. For example, Salter et al. (2001) reported a Cox and Snell's (1989) coefficient of .330 and Nagelkerke's (1991) coefficient of .441. Bernardi and Adamaitis (2006) reported adjusted R^2 coefficients that ranged from .268 to .431. The inclusion of other variables in my models would potentially increase their explanatory power.

Table 49 shows the results of the binary regression models considering the division of the factor loadings of ACT by their sign. According to Pearson's residual statistics and p-values, the models do not present significant fitting problems ($p > .05$).

Table 49 – Binary regression results for active cheating (sign)

Variable/Model	CYN1 (n=275)	CYN2 (n=274)	CYN3 (n=274)	CYN4 (n=274)
CYN	1.69*** (1.23; 2.37)	1.48** (1.09; 2.04)	1.27 (.93; 1.73)	1.33* (.97; 1.83)
AGE	.96 (.92; 1.00)	.96 (.92; 1.00)	.96 (.92; 1.00)	.96 (.92; 1.00)
EXP	.98 (.92; 1.04)	.98 (.92; 1.03)	.97 (.92; 1.03)	.98 (.92; 1.03)
SDRB	1.11*** (1.05; 1.18)	1.13*** (1.07; 1.21)	1.14*** (1.08; 1.21)	1.13*** (1.07; 1.21)

SEX - Male	1.45 (.79; 2.69)	1.63 (.88; 3.04)	1.71* (.93; 3.17)	1.68* (.91; 3.12)
RCE - White ^(A)	1.70 (.88; 3.34)	1.81* (.94; 3.56)	1.92* (1.00; 3.76)	1.91* (.99; 3.73)
RLG - Other	3.41** (1.03; 11.83)	4.78** (1.40; 17.64)	4.21** (1.26; 15.08)	4.38** (1.30; 15.82)
RLG - Christianity	.73 (.29; 1.86)	.69 (.27; 1.73)	.65 (.26; 1.61)	.66 (.27; 1.66)
INC - 3–6 MW	1.00 (.38; 2.70)	1.12 (.42; 3.10)	1.03 (.39; 2.79)	1.03 (.39; 2.79)
INC - Above 6 MW	1.32 (.49; 3.64)	1.64 (.59; 4.67)	1.45 (.54; 4.00)	1.47 (.55; 4.08)
EDU - MSc or PhD ^(B)	1.48 (.74; 2.96)	1.53 (.76; 3.06)	1.42 (.72; 2.84)	1.44 (.72; 2.88)
WRK - Both	2.92** (1.09; 8.09)	2.65* (.98; 7.40)	2.37* (.89; 6.48)	2.34* (.88; 6.43)
WRK - Public	1.55 (.72; 3.34)	1.69 (.79; 3.63)	1.78 (.83; 3.86)	1.84 (.85; 4.02)
REG - Center-West	.95 (.28; 2.96)	.76 (.22; 2.39)	.78 (.23; 2.40)	.77 (.23; 2.39)
REG - Northeast	2.49 (.83; 7.52)	2.23 (.73; 6.81)	2.2 (.71; 6.59)	2.22 (.74; 6.66)
REG - North	.87 (.10; 5.37)	.94 (.10; 5.93)	.99 (.11; 6.47)	1.04 (.11; 6.90)
REG - South	1.19 (.60; 2.36)	1.08 (.54; 2.14)	1.08 (.55; 2.14)	1.12 (.57; 2.22)
CRC - Yes	1.33 (.72; 2.51)	1.22 (.66; 2.28)	1.27 (.69; 2.35)	1.28 (.69; 2.39)
McFadden's (1979) R ²	.19	.20	.18	.19
Efron's (1978) R ²	.24	.24	.23	.23
Nagelkerke's (1991) R ²	.31	.31	.30	.30
Cox and Snell's (1989) R ²	.23	.23	.22	.22
Aldrich and Nelson's (1984) R ²	.20	.21	.20	.20
Veall and Zimmermann's (1994) R ²	.36	.36	.35	.35
McKelvey and Zavoina's (1975) R ²	.32	.34	.31	.31
Pearson's residual statistic and p-value	272,54 .22	274,02 .20	273,48 .21	273,4 .21

Note. The estimations of the variables are the odds ratio, and the confidence interval is between parentheses. ***p < .01; **p < .05; *p < .10. ^(A)RCE = 1 = White; 0 = Nonwhite (baseline). ^(B)EDU = 1 = MSc or PhD; 0 = Otherwise (baseline).

CYN1, CYN3, and CYN4 are positively associated with ACT (odds ratio > 1.00; p < .10). Therefore, cynical accounting practitioners have 69%, 48%, and 33% (odds ratios = 1.69; 1.48; 1.33) more chance of being involved in active cheating than those who have a lesser level of cynicism. These results are congruent with prior research that has found a positive relationship between cynicism and cheating (Ameen et al., 1996b; Bernardi & Adamaitis, 2006; Bernardi & LaCross, 2004; Subagyo, 2012), and support that accounting practitioners' cynicism is related to active cheating actions. It is also congruent with utilitarianism insofar as their consequences

reduces utility. Active cheating happens based on self-interest (Chapman et al., 2004; Zhang & Yin, 2020). When cynicism and active cheating meet, their bad consequences to the company and other individuals involved in the situation may be substantial.

Despite that, CYN2 is not significant ($p > .10$) and represent a result that indicates that cynicism is not related to active cheating. These mixed results are consistent with Salter et al.'s (2001) findings, who found a positive association between cynicism and cheating for the UK sample, but no relevant association for the US and Overall samples. Considering the results of both [Table 48](#) and [Table 49](#), there is some evidence to suggest that cynicism is positively associated with active cheating. However, it does depend on the proxy that is being used.

SDRB has a positive association with ACT (odds ratio > 1.00 ; $p < .01$). Accounting practitioners who have higher levels of SDRB have from 11% to 14% (odds ratios = 1.11; 1.13; 1.14; 1.13) more chance of committing active cheating. RCE – White is positively associated with ACT in the second, third, and fourth models (odds ratio > 1.00 ; $p < .10$). White people have from 81% to 92% (odds ratio = 1.81; 1.92; 1.91) more chance of practicing active cheating in comparison to non-white ones. RLG – Other is positively associated with ACT in all four models (odds ratio > 1.00 ; $p < .05$). Other than Christians, religious people have from 241% to 378% more chance of being involved in active cheating than their non-religion ones. These substantial high chances found for RLG – Other may be due to the low number of observations of this category. WRK – Both is positively correlated with ACT (odds ratio > 1.00 ; $p < .10$). Accounting practitioners who work in both sectors (public and private) have from 134% to 192% (odds ratios = 2.92; 2.65; 2.37; 2.34) more chance of engaging in active cheating. The other explanatory variables are not significant ($p > .10$). The R^2 coefficients range from .18 to .36. These coefficients are similar to prior research (Bernardi & Adamaitis, 2006; Salter et al., 2001).

I now examine the relationship between cynicism and passive cheating (PAS). Likewise ACT, I used the same procedure to transform PAS into a dummy variable. I divided the factor loadings of PAS *by their median* (from median to the maximum value = 1 and from median to the minimum value = 0) and *by their sign* (positive sign = 1 and negative sign = 0). Cynicism (CYN1, CYN2, CYN3, CYN4) is the explanatory variable and each cynicism measure corresponds to a model (there are four models in total). Control variables comprehend the participant's age (AGE), work experience (EXP), social desirability response bias (SDRB), sex

(SEX), race (RCE), religion (RLG), income (INC), education level (EDU), work sector (WRK), region (REG), and CRC license (CRC). All models were estimated based on Equation (3). Table 50 shows the results of the binary regression models with logit link function considering the division of the factor loadings of PAS by their median. According to Pearson's residual statistics and p-values, the models do not present significant fitting problems ($p > .05$).

Table 50 – Binary regression results for passive cheating (median)

Variable/Model	CYN1 (n=275)	CYN2 (n=275)	CYN3 (n=275)	CYN4 (n=275)
CYN	1.25 (.93; 1.68)	1.07 (.81; 1.42)	1.03 (.78; 1.36)	1.08 (.82; 1.44)
AGE	.98 (.94; 1.01)	.97 (.94; 1.01)	.97 (.94; 1.01)	.97 (.94; 1.01)
EXP	.98 (.93; 1.03)	.98 (.93; 1.03)	.98 (.93; 1.03)	.98 (.93; 1.03)
SDRB	1.13*** (1.07; 1.20)	1.13*** (1.08; 1.20)	1.14*** (1.08; 1.20)	1.13*** (1.07; 1.20)
SEX - Male	.78 (.44; 1.38)	.82 (.46; 1.43)	.82 (.46; 1.44)	.81 (.46; 1.43)
RCE - White ^(A)	.72 (.39; 1.31)	.74 (.40; 1.35)	.75 (.41; 1.37)	.75 (.41; 1.37)
RLG - Other	1.17 (.37; 3.73)	1.21 (.38; 3.84)	1.19 (.38; 3.77)	1.2 (.38; 3.80)
RLG - Christianity	.73 (.30; 1.79)	.68 (.27; 1.62)	.67 (.27; 1.60)	.68 (.28; 1.62)
INC - 3–6 MW	1.17 (.49; 2.80)	1.19 (.50; 2.85)	1.18 (.50; 2.83)	1.18 (.49; 2.81)
INC - Above 6 MW	1.44 (.58; 3.60)	1.48 (.60; 3.70)	1.45 (.59; 3.61)	1.47 (.60; 3.67)
EDU - MSc or PhD ^(B)	1.74 (.90; 3.41)	1.76* (.91; 3.44)	1.74* (.90; 3.42)	1.73 (.90; 3.40)
WRK - Both	2.32* (.91; 6.21)	2.24* (.88; 5.99)	2.21 (.86; 5.92)	2.19 (.86; 5.88)
WRK - Public	.89 (.44; 1.78)	.90 (.45; 1.80)	.90 (.44; 1.81)	.92 (.45; 1.86)
REG - Center-West	.70 (.23; 2.04)	.67 (.22; 1.92)	.67 (.22; 1.93)	.66 (.22; 1.91)
REG - Northeast	1.19 (.42; 3.40)	1.15 (.40; 3.25)	1.15 (.40; 3.25)	1.15 (.40; 3.24)
REG - North	.67 (.11; 3.75)	.72 (.12; 3.99)	.73 (.12; 4.08)	.74 (.12; 4.18)
REG - South	1.32 (.70; 2.51)	1.3 (.69; 2.44)	1.29 (.69; 2.44)	1.31 (.70; 2.47)
CRC - Yes	.97 (.55; 1.72)	.96 (.55; 1.69)	.96 (.55; 1.70)	.97 (.55; 1.71)
McFadden's (1979) R ²	.12	.12	.12	.12
Efron's (1978) R ²	.16	.15	.15	.15
Nagelkerke's (1991) R ²	.21	.21	.20	.21

Cox and Snell's (1989) R ²	.16	.15	.15	.15
Aldrich and Nelson's (1984) R ²	.15	.14	.14	.14
Veall and Zimmermann's (1994) R ²	.26	.25	.25	.25
McKelvey and Zavoina's (1975) R ²	.22	.21	.21	.21
Pearson's residual statistic and p-value	275.08 .19	274.62 .20	274.05 .21	273.53 .21

Note. The estimations of the variables are the odds ratio, and the confidence interval is between parentheses. ***p < .01; **p < .05; *p < .10. ^(A)RCE = 1 = White; 0 = Nonwhite (baseline). ^(B)EDU = 1 = MSc or PhD; 0 = Otherwise (baseline).

CYN and PAS are not significantly correlated ($p > .10$). This result is not aligned with previous studies that found a positive association between cheating and cynicism (Ameen et al., 1996b; Bernardi & Adamaitis, 2006; Bernardi & LaCross, 2004; Nasu & Afonso, 2020; Salter et al., 2001; Subagyo, 2012), but it is aligned with David's (2015) and Salter et al. (2001) general results. It also represents evidence that suggests that cynics are not passive cheaters. Instead, cynics are more related to active cheating, as observed in the previous analyses. It means that cynics, when necessary, tend to be pro-active toward cheating. Taking action is the way that cynical accounting practitioners are more likely to cheat.

SDRB has a positive association with PAS (odds ratio > 1.00; $p < .01$). Accounting practitioners who have higher levels of SDRB have from 13% to 14% (odds ratios = 1.13; 1.13; 1.14; 1.13) more chance of committing passive cheating than those who have a lesser level of SDRB. Also, EDU – MSc or PhD is positively associated with PAS in the second and third models (odds ratio > 1.00; $p < .10$). Accounting practitioners who hold a MSc or a PhD title have from 74% to 76% (odds ratios = 1.76; 1.74) more chance of committing passive cheating than those who do not hold it. WRK – Both has a positive association with PAS in the first and second models. Accounting practitioners who work both at the public and private sector have from 24% to 32% (odds ratios = 1.32; 1.24; $p < .10$) more chance of getting involved in passive cheating. The other explanatory variables are not significant ($p > .10$). The R² coefficients vary from .12 to .26 and can be considered satisfactory.

Table 51 reports the results of the binary regression models considering the division of the factor loadings of PAS by their sign. According to Pearson's residual statistics and p-values, the models do not present significant fitting problems ($p > .05$).

Table 51 – Binary regression results for passive cheating (sign)

Variable/Model	CYN1 (n=275)	CYN2 (n=275)	CYN3 (n=275)	CYN4 (n=275)
CYN	1.10 (.82; 1.47)	.95 (.72; 1.25)	.97 (.74; 1.28)	1.02 (.77; 1.35)
AGE	.98 (.95; 1.02)	.98 (.95; 1.02)	.98 (.95; 1.02)	.98 (.95; 1.02)
EXP	.98 (.94; 1.03)	.98 (.94; 1.03)	.99 (.94; 1.03)	.99 (.94; 1.03)
SDRB	1.09*** (1.04; 1.15)	1.10*** (1.04; 1.16)	1.10*** (1.04; 1.15)	1.09*** (1.04; 1.15)
SEX - Male	.73 (.41; 1.29)	.75 (.43; 1.32)	.75 (.42; 1.31)	.75 (.42; 1.31)
RCE - White ^(A)	.95 (.52; 1.73)	.97 (.53; 1.76)	.96 (.53; 1.75)	.97 (.53; 1.76)
RLG - Other	.75 (.24; 2.31)	.74 (.24; 2.28)	.75 (.24; 2.30)	.75 (.24; 2.31)
RLG - Christianity	.90 (.38; 2.19)	.84 (.36; 2.04)	.85 (.36; 2.06)	.87 (.37; 2.08)
INC - 3–6 MW	1.41 (.60; 3.47)	1.42 (.60; 3.48)	1.43 (.60; 3.51)	1.42 (.60; 3.48)
INC - Above 6 MW	1.43 (.58; 3.65)	1.4 (.57; 3.59)	1.42 (.58; 3.63)	1.43 (.58; 3.66)
EDU - MSc or PhD ^(B)	1.38 (.73; 2.62)	1.39 (.74; 2.63)	1.4 (.74; 2.65)	1.39 (.73; 2.63)
WRK - Both	.96 (.37; 2.39)	.92 (.35; 2.30)	.93 (.36; 2.32)	.93 (.35; 2.31)
WRK - Public	.76 (.37; 1.51)	.75 (.37; 1.49)	.75 (.37; 1.50)	.77 (.37; 1.54)
REG - Center-West	.75 (.25; 2.04)	.75 (.26; 2.05)	.75 (.25; 2.04)	.74 (.25; 2.01)
REG - Northeast	.69 (.23; 1.92)	.68 (.23; 1.88)	.68 (.22; 1.87)	.68 (.22; 1.87)
REG - North	.53 (.06; 2.88)	.53 (.06; 2.96)	.53 (.06; 2.93)	.54 (.07; 2.98)
REG - South	.84 (.45; 1.56)	.83 (.44; 1.54)	.83 (.44; 1.54)	.83 (.44; 1.55)
CRC - Yes	1.04 (.60; 1.83)	1.03 (.59; 1.82)	1.03 (.59; 1.82)	1.04 (.59; 1.82)
McFadden's (1979) R ²	.11	.12	.11	.11
Efron's (1978) R ²	.08	.08	.08	.08
Nagelkerke's (1991) R ²	.11	.11	.11	.11
Cox and Snell's (1989) R ²	.08	.08	.08	.08
Aldrich and Nelson's (1984) R ²	.08	.07	.07	.07
Veall and Zimmermann's (1994) R ²	.14	.14	.14	.14
McKelvey and Zavoina's (1975) R ²	.11	.11	.11	.11
Pearson's residual statistic and p-value	273.66 .21	273.28 .21	273.87 .21	273.71 .21

Note. The estimations of the variables are the odds ratio, and the confidence interval is between parentheses. ***p < .01; **p < .05; *p < .10. ^(A)RCE = 1 = White; 0 = Nonwhite (baseline). ^(B)EDU = 1 = MSc or PhD; 0 = Otherwise (baseline).

CYN and PAS are not significantly associated ($p > .10$). This evidence supports that cynicism is not an influential variable to modify the chance of committing passive cheating and is congruent with David (2015) and Salter et al.'s (2001) overall findings. In addition, my result is aligned with Antion and Michael's (1983), who found no evidence to support an association between personality constructs and cheating actions, except for the anxiety one. Results from both [Table 50](#) and [Table 51](#) indicate that there is no evidence to suggest a positive association between accounting practitioners' cynicism and passive cheating behaviors. In comparison to active cheating, passive cheating happens for different reasons. It has a more social-interest meaning and there is an intention to assist others in obtaining an advantage (Zhang & Yin, 2020). Since cynicism is often associated with distrust and self-interest, it did not present a positive correlation with passive cheating. On the other hand, there is some evidence to support that cynicism and active cheating are associated. Hence, cynical accounting practitioners are more likely to be active cheaters than passive cheaters.

The only significant explanatory variable is SDRB ($p < .01$). Accounting practitioners who have higher levels of SDRB have from 9% to 10% more chance (odds ratios = 1.09; 1.10; 1.10; 1.09) than those who have a lesser level of SDRB. Since SDRB is the only significant variable in the models, the R^2 coefficients are not as high as the previous analyses. They range from .07 to .14. While it does not necessarily mean that there are problems with the models, it may indicate that they have low predictive power.

The analysis of active cheating (ACT) and passive cheating (PAS) shows that cynicism is associated with the former one. Cynical accounting practitioners are more likely to be active cheaters than passive ones. Besides this main result, there are other key points that deserve attention. SEX – Male is not significantly associated with either active or passive cheating ($p > .10$). This is not aligned with prior studies that have found that the participants' sex is associated with cheating (Ameen et al., 1996a; Ballantine et al., 2014; Borkowski & Ugras, 1998; Ismail & Yussof, 2016; O'Leary & Radich, 2001; Sierles et al., 1980). However, there is also some evidence to suggest that males' and females' cheating behaviors are alike (Allmon et al., 2000; Bernardi et al., 2011; McNichols & Zimmerer, 1985; Radtke, 2000). And some studies obtained mixed results. Yardley et al. (2009), for instance, found similar cheating rates for males and females when taking classes for their major, but males presented a higher cheating rate in

nonmajor classes in comparison to females. My results suggest that male and female accounting practitioners have similar cheating behaviors.

The analysis of the association between religion (RLG) and cheating (ACT and PAS) yielded intriguing results. My analysis indicates that while RLG – Other is positively associated with active cheating, there is no significant difference between RLG – Christianity and people who do not have a religion (baseline). Religious people who are not Christians are more likely to engage in active cheating than nonreligious ones. Prior literature documents mixed results regarding religion and cheating (Hood Jr et al., 2018). On one hand, prior studies have found that there is a negative association between religiosity and cheating (Conroy & Emerson, 2004; Rettinger & Jordan, 2005). Nonetheless, there is also evidence to suggest that religion is not significantly connected with cheating (Emerson et al., 2007; Hood Jr et al., 2018; Sierles et al., 1980; Williamson & Assadi, 2005). And Allmon et al. (2000) report that while active religious people were more likely to engage in moral behaviors, their answers were similar to the nonreligious group regarding one cheating action (reporting of a math error).

Another crucial result regards the participants' educational level (EDU). While MSc and PhD titles were not relevant to modify the chance of committing active cheating, they did matter for passive cheating. Interestingly, accounting practitioners who hold a MSc or PhD title have higher chances of engaging in passive cheating. Additionally, accounting practitioners who work in both sectors (WRK – Both) tend to present a higher chance of getting involved in active cheating. There is also some evidence to support their connection with passive cheating. A potential explanation for this result is that since they work in both sectors, and probably have two jobs, they have more opportunities to engage in cheating in comparison to those who work only in the private sector (baseline). This result also deserves a closer examination, such as the motivation behind private, public, and both-sectors workers' cheating actions.

In general, age (AGE), work experience (EXP), race (RCE), region (REG), and CRC (CRC) were not significantly associated with either active or passive cheating. With respect to age, Borkowski and Ugras' (1998) meta-analysis shows that older people tend to display stronger moral conduct. Prior research also supports the results of this meta-analysis (Allmon et al., 2000; Emerson & Conroy, 2004; McCabe & Trevino, 1997; Terpstra et al., 1993). However, there are studies that found no association between age and cheating as well (Antion & Michael, 1983; Daniel et al., 1991; Sierles et al., 1980). My results are aligned with the latter. When it

comes to work experience, recent evidence indicates that it is not significantly associated with cheating (O'Reilly & Doerr, 2020). My results are congruent with this evidence. In terms of race, my results are consistent with prior studies that reported no significant association between race/ethnicity and cheating actions (Donner et al., 2018; Sierles et al., 1980). They are also partially consistent with Emerson et al.'s (2007) study, in which there was no significant difference between white and nonwhite participants' answers to 12 out of 25 moral-conflict vignettes.

Regarding region, there was no significant relationship with cheating. Prior literature documents some relevant differences due to the participants' distinct countries of origin (Bernardi & Adamaitis, 2006; Diekhoff et al., 1999; Haswell et al., 1999; Salter et al., 2001). For example, Bernardi and Adamaitis (2006) found that Japanese students declared a higher cheating rate when compared to the other students in the sample. In the present study, cheating behavior seems to be similar across Brazilian regions. Accounting professionals from the Southeast would be as likely to engage in cheating as those from other regions. The region where one works does not appear to explain why cheating occurs. Finally, there was no significant correlation between CRC and cheating. Thus, CRC holders and non-CRC holders have similar passive cheating behaviors and perceptions. Holding a CRC does not make one cheat less, nor does it increase cheating.

Next, I present my assessment of cynicism considering the accounting practitioners' cheating behavior in their personal life (PER), followed by academic (ACA) and professional (PRO) lives. Cynicism (CYN1, CYN2, CYN3, and CYN4) is the explanatory variable and each cynicism measure corresponds to a binary regression model with logit link function (there are four models in total). Control variables include the participant's age (AGE), work experience (EXP), social desirability response bias (SDRB), sex (SEX), race (RCE), religion (RLG), income (INC), education level (EDU), work sector (WRK), region (REG), and CRC license (CRC). All models were estimated based on [Equation \(3\)](#). [Table 52](#) shows the results of the binary regression models considering cheating in the accounting practitioners' personal life dimension (PER). According to Pearson's residuals statistic and p-value, the models did not present significant fitting problems ($p > .05$).

Table 52 – Binary regression results of cheating in personal life (PER)

Variable/Model	CYN1 (n=267)	CYN2 (n=270)	CYN3 (n=270)	CYN4 (n=270)
CYN	3.57*** (2.46; 5.39)	.91 (.69; 1.20)	1.40** (1.06; 1.86)	1.26 (.95; 1.68)
AGE	.99 (.94; 1.03)	.97 (.94; 1.01)	.97 (.93; 1.01)	.97 (.94; 1.01)
EXP	.98 (.93; 1.04)	.99 (.95; 1.04)	1.00 (.95; 1.05)	1.00 (.95; 1.05)
SDRB	1.09*** (1.03; 1.16)	1.11*** (1.06; 1.18)	1.10*** (1.05; 1.17)	1.10*** (1.04; 1.16)
SEX - Male	.90 (.47; 1.73)	1.11 (.63; 1.98)	1.10 (.62; 1.97)	1.09 (.61; 1.95)
RCE - White ^(A)	1.20 (.61; 2.37)	1.22 (.67; 2.21)	1.32 (.72; 2.42)	1.26 (.69; 2.31)
RLG - Other	.63 (.15; 2.57)	.87 (.25; 2.93)	.9 (.26; 3.08)	.92 (.27; 3.12)
RLG - Christianity	.42 (.13; 1.18)	.38** (.14; .94)	.43* (.16; 1.06)	.42* (.16; 1.03)
INC - 3–6 MW	.54 (.19; 1.51)	.79 (.32; 1.91)	.75 (.30; 1.84)	.76 (.31; 1.86)
INC - Above 6 MW	.99 (.34; 2.85)	1.00 (.39; 2.51)	1.12 (.43; 2.86)	1.09 (.42; 2.77)
EDU - MSc or PhD ^(B)	.37** (.17; .80)	.66 (.34; 1.27)	.62 (.32; 1.19)	.65 (.33; 1.24)
WRK - Both	2.45 (.82; 7.45)	1.11 (.43; 2.87)	1.09 (.42; 2.80)	1.10 (.43; 2.83)
WRK - Public	1.24 (.56; 2.78)	1.16 (.58; 2.32)	1.34 (.66; 2.76)	1.32 (.65; 2.71)
REG - Center-West	.96 (.30; 3.01)	.82 (.29; 2.23)	.71 (.25; 1.96)	.74 (.26; 2.02)
REG - Northeast	.44 (.12; 1.44)	.56 (.19; 1.61)	.56 (.19; 1.60)	.56 (.19; 1.61)
REG - North	.46 (.07; 3.32)	.86 (.15; 5.67)	.97 (.16; 6.50)	.96 (.16; 6.40)
REG - South	.41** (.19; .85)	.48** (.25; .91)	.49** (.25; .92)	.50** (.26; .95)
CRC - Yes	.62 (.33; 1.17)	.67 (.38; 1.17)	.68 (.38; 1.19)	.69 (.39; 1.20)
McFadden's (1979) R ²	.27	.11	.12	.12
Efron's (1978) R ²	.31	.14	.16	.15
Nagelkerke's (1991) R ²	.41	.19	.21	.20
Cox and Snell's (1989) R ²	.31	.14	.16	.15
Aldrich and Nelson's (1984) R ²	.27	.13	.15	.14
Veall and Zimmermann's (1994) R ²	.47	.23	.26	.24
McKelvey and Zavoina's (1975) R ²	.46	.19	.22	.20
Pearson's residual statistic and p-value	244.18 .55	267.24 .22	267.56 .22	267.26 .22

Note. The estimations of the variables are the odds ratio, and the confidence interval is between parentheses. ***p < .01; **p < .05; *p < .10. ^(A)RCE = 1 = White; 0 = Nonwhite (baseline). ^(B)EDU = 1 = MSc or PhD; 0 = Otherwise (baseline).

CYN1 and CYN3 are positively associated with PER in the first and third models (odds ratio > 1.00; $p < .05$). It supports that higher levels of cynicism increase the chance of having cheated in personal life from 40% to 257% (odds ratios = 3.57; 1.40) in comparison to a lower level of cynicism. These results are consistent with prior studies that have found a positive association between cynicism and cheating (Ameen et al., 1996b; Bernardi & Adamaitis, 2006; Bernardi & LaCross, 2004; Nasu & Afonso, 2020; Subagyo, 2012), and reinforces that there is some evidence to suggest that cynicism is connected with cheating in the personal life dimension. On the other hand, CYN2 and CYN4 are not significantly associated with PER ($p > .10$), which is aligned with Salter et al.'s (2001) and David's (2015) findings. Depending on the cynicism proxy that is under analysis, results may vary.

SDRB is positively associated with PER (odds ratio > 1.00; $p < .10$). Accounting practitioners who have higher levels of SDRB have from 9% to 11% (odds ratios = 1.09; 1.11; 1.10; 1.10) more chance of having cheated in their personal life. Oppositely, RLG – Christianity is negatively associated with PER in the second, third, and fourth models (odds ratio < 1.00; $p < .10$). Christians have from 58% to 62% less chance (odds ratios = .38; .43; .42) of having cheated in their personal life than their nonreligious colleagues (baseline). This finding is congruent with prior research that has found a negative association between religion and cheating (Conroy & Emerson, 2004; Rettinger & Jordan, 2005). Religious people who are not Christians have similar chances of having cheated in their personal life when compared to the nonreligious ones. Likewise, EDU – MSc or PhD is negatively associated with PER in the first model (odds ratio < 1.00; $p < .05$). Accounting practitioners who have a master's or doctoral degree have 63% less chance (odds ratio = .37) of having cheated in their personal life than those who do not. Additionally, REG – South is negatively associated with PER (odds ratio < 1.00; $p < .05$). Accounting practitioners who work in the South region of Brazil have from 50% to 59% (odds ratios = .41; .48; .49; .50) less chance of having cheated in their personal life than those who work in the Southeast region (baseline). The other explanatory variables are not significant ($p > .10$).

Following my previous analyses, I report Aldrich and Nelson's (1984), Cox and Snell's (1989), Efron's (1978), McFadden's (1979), McKelvey and Zavoina's (1975), Nagelkerke's (1991), and Veall and Zimmermann's (1994) R^2 coefficients. They vary from .11 to .47 and are considered

satisfactory since they are similar to previous research (Bernardi & Adamaitis, 2006; Salter et al., 2001).

Subsequently, Table 53 reports the results of the binary regression models considering cheating in the accounting practitioners' academic life dimension (ACA). According to Pearson's residuals statistic and p-value, the models did not present significant fitting problems ($p > .05$).

Table 53 – Binary regression results of cheating in academic life (ACA)

Variable/Model	CYN1 (n=269)	CYN2 (n=268)	CYN3 (n=268)	CYN4 (n=268)
CYN	2.12*** (1.50; 3.07)	.96 (.71; 1.31)	1.05 (.77; 1.43)	1.01 (.74; 1.39)
AGE	.94** (.90; .98)	.94*** (.89; .98)	.94*** (.89; .98)	.94*** (.89; .98)
EXP	.98 (.93; 1.04)	.99 (.94; 1.05)	.99 (.94; 1.05)	.99 (.94; 1.05)
SDRB	1.10*** (1.04; 1.18)	1.14*** (1.08; 1.22)	1.14*** (1.07; 1.22)	1.14*** (1.07; 1.22)
SEX - Male	.50** (.25; .97)	.64 (.33; 1.22)	.64 (.33; 1.22)	.64 (.33; 1.22)
RCE - White ^(A)	1.29 (.65; 2.54)	1.24 (.64; 2.39)	1.25 (.64; 2.43)	1.24 (.64; 2.40)
RLG - Other	.78 (.17; 3.45)	.74 (.17; 3.10)	.76 (.18; 3.15)	.76 (.18; 3.15)
RLG - Christianity	.36* (.11; 1.04)	.27** (.08; .75)	.28** (.09; .77)	.27** (.09; .77)
INC - 3–6 MW	.22*** (.07; .63)	.27** (.09; .74)	.27** (.09; .74)	.27** (.09; .74)
INC - Above 6 MW	.54 (.17; 1.60)	.53 (.17; 1.52)	.54 (.17; 1.59)	.54 (.17; 1.57)
EDU - MSc or PhD ^(B)	.18*** (.08; .40)	.20*** (.09; .43)	.20*** (.09; .43)	.20*** (.09; .43)
WRK - Both	3.32** (1.13; 1.33)	2.86* (.98; 8.82)	2.85* (.98; 8.78)	2.86* (.98; 8.83)
WRK - Public	.94 (.42; 2.12)	.90 (.41; 1.99)	.93 (.42; 2.06)	.92 (.42; 2.05)
REG - Center-West	.76 (.24; 2.34)	.77 (.25; 2.30)	.75 (.24; 2.24)	.76 (.24; 2.27)
REG - Northeast	.26** (.06; .92)	.17*** (.04; .59)	.17*** (.04; .60)	.17*** (.04; .59)
REG - North	.19* (.02; 1.21)	.26 (.03; 1.65)	.26 (.03; 1.69)	.26 (.03; 1.67)
REG - South	.73 (.35; 1.49)	.73 (.36; 1.47)	.74 (.36; 1.48)	.73 (.36; 1.48)
CRC - Yes	.92 (.48; 1.77)	.87 (.46; 1.63)	.87 (.46; 1.63)	.87 (.46; 1.63)
McFadden's (1979) R ²	.28	.24	.24	.24
Efron's (1978) R ²	.34	.29	.29	.29

Nagelkerke's (1991) R ²	.43	.38	.38	.38
Cox and Snell's (1989) R ²	.32	.29	.29	.29
Aldrich and Nelson's (1984) R ²	.28	.25	.25	.25
Veall and Zimmermann's (1994) R ²	.48	.44	.44	.44
McKelvey and Zavoina's (1975) R ²	.48	.42	.42	.42
Pearson's residual statistic and p-value	263.33 .26	249.37 .48	250.28 .46	249.55 .47

Note. The estimations of the variables are the odds ratio, and the confidence interval is between parentheses. ***p < .01; **p < .05; *p < .10. ^(A)RCE = 1 = White; 0 = Nonwhite (baseline). ^(B)EDU = 1 = MSc or PhD; 0 = Otherwise (baseline).

CYN1 has a positive association with ACA in the first model (odds ratio > 1.00; p < .01). It means that accounting practitioners who possess higher levels of cynicism have 12% (odds ratio = 1.12) more chance of having cheated in their academic life. Despite that, CYN2, CYN3, and CYN4 are not significantly associated with ACA (p > .10), which suggests that cynicism and academic cheating are not correlated. These findings are aligned with Salter et al.'s (2001), in which was identified a positive relationship between cynicism and cheating for the UK sample, but no relevant association for the US and Overall samples.

AGE has a negative association with ACA in all four models (odds ratio < 1.00; p < .05). Older accounting practitioners have 6% (odds ratios = .94; .94; .94; .94) less chance of having cheated in their academic life in comparison to younger ones. This result is compatible with prior research (Allmon et al., 2000; Borkowski & Ugras, 1998; Emerson & Conroy, 2004; McCabe & Trevino, 1997; Terpstra et al., 1993). On the other hand, SDRB is positively correlated with ACA (odds ratio > 1.00; p < .01), meaning that accounting practitioners who possess higher levels of SDRB tend to have from 10% to 14% (odds ratios = 1.10; 1.14; 1.14; 1.14) more chance of having cheated in their academic life than those who have a lower level of SDRB. In addition, SEX – Male has a negative association with ACA in the first model (odds ratio < 1.00; p < .05). It means that male participants have 50% (odds ratio = .50) less chance of having cheated in their academic life. This result is inconsistent with prior studies that have been found that females are more inclined to present good moral behavior or are more intolerant toward cheating actions (Ameen et al., 1996a; Ballantine et al., 2014; Borkowski & Ugras, 1998; Ismail & Yussof, 2016; O'Leary & Radich, 2001; Sierles et al., 1980).

While RLG – Other is not significantly correlated with ACA (p > .10), RLG – Christianity has a negative association with it in all four models (odds ratio < 1.00; p < .10). Christians have from 64% to 73% (odds ratios = .36; .27; .28; .27) less chance of having cheated in their

academic life than their nonreligious colleagues (baseline). This finding is congruent with prior research that has identified a negative association between religion and cheating (Conroy & Emerson, 2004; Rettinger & Jordan, 2005). Interestingly, INC – Above 6 MW is not significantly associated with ACA ($p > .10$). It means that poorer and richer accounting practitioners have similar chances of having cheated in their academic life. However, INC – 3 to 6 MW is negatively associated with ACA in all four models (odds ratio < 1.00 ; $p < .05$). Accounting practitioners who earn from three to six minimum wages have from 73% to 78% (odds ratios = .22; .27; .27; .27) less chance of having cheated in their academic life compared to those who earn from zero to two minimum wages (baseline).

EDU – MSc or PhD is negatively associated with ACA in all four models (odds ratio < 1.00 ; $p < .01$). Participants who hold a master's or doctoral degree have from 80% to 82% (odds ratios = .18; .20; .20; .20) less chance of having cheated in their academic life than those who do not hold it (baseline). While WRK – Public is not relevantly associated with ACA ($p > .10$), WRK – Both has a positive association with it in all four models (odds ratio > 1.00 ; $p < .01$). Accounting practitioners who work in both sectors (public and private) have from 185% to 232% (odds ratios = 3.32; 2.86; 2.85; 2.86) more chance of having cheated in their academic life than those who work in the private sector (baseline). REG – Northeast is negatively associated with ACA in all four models (odds ratio < 1.00 ; $p < .05$). Northeast participants have from 74% to 83% (odds ratios = .26; .17; .17; .17) less chance of having cheated in their academic life than Southeast ones (baseline). Similarly, REG – North has a negative correlation with ACA in the first model (odds ratio < 1.00 ; $p < .10$). North accounting practitioners have 81% (odds ratio = .19) less chance of having cheated in their academic life when compared to their Southeast colleagues. The remaining explanatory variables are not significant ($p > .10$). R^2 coefficients vary from .24 to .48 and are consistent with prior studies (Bernardi & Adamaitis, 2006; Salter et al., 2001).

Finally, [Table 54](#) shows the results of the binary regression models ([Equation \(3\)](#)) considering cheating in the accounting practitioners' professional life dimension (PRO). According to Pearson's residuals statistic and p-value, the models did not present significant fitting problems ($p > .05$).

Table 54 – Binary regression results of cheating in professional life (PRO)

Variable/Model	Model CYN1 (n=269)	Model CYN2 (n=270)	Model CYN3 (n=270)	Model CYN4 (n=270)
CYN	3.36 (2.20; 5.40)	1.05 (.76; 1.45)	1.23 (.90; 1.70)	1.15 (.83; 1.61)
AGE	.97 (.91; 1.02)	.96 (.91; 1.01)	.96 (.91; 1.01)	.96 (.91; 1.01)
EXP	1.02 (.95; 1.08)	1.00 (.95; 1.06)	1.01 (.95; 1.07)	1.01 (.95; 1.06)
SDRB	1.15*** (1.08; 1.25)	1.17*** (1.10; 1.26)	1.17*** (1.10; 1.26)	1.17*** (1.10; 1.26)
SEX - Male	1.19 (.56; 2.50)	1.64 (.85; 3.24)	1.68 (.86; 3.32)	1.65 (.85; 3.25)
RCE - White ^(A)	.63 (.28; 1.38)	.80 (.40; 1.60)	.83 (.41; 1.67)	.82 (.41; 1.65)
RLG - Other	.72 (.19; 2.73)	.88 (.27; 2.84)	.87 (.26; 2.81)	.88 (.27; 2.85)
RLG - Christianity	.63 (.22; 1.85)	.44* (.17; 1.12)	.45* (.18; 1.17)	.44* (.17; 1.14)
INC - 3–6 MW	1.03 (.31; 3.59)	1.22 (.43; 3.64)	1.16 (.41; 3.46)	1.18 (.41; 3.52)
INC - Above 6 MW	1.66 (.48; 6.07)	1.56 (.53; 4.83)	1.58 (.54; 4.84)	1.57 (.54; 4.82)
EDU - MSc or PhD ^(B)	.32** (.12; .77)	.50* (.22; 1.09)	.47* (.20; 1.04)	.49* (.21; 1.07)
WRK - Both	4.92** (1.45; 7.00)	2.35 (.78; 6.96)	2.33 (.77; 6.86)	2.29 (.76; 6.76)
WRK - Public	1.90 (.74; 4.98)	1.50 (.65; 3.43)	1.63 (.70; 3.79)	1.61 (.69; 3.75)
REG - Center-West	.36 (.06; 1.65)	.60 (.15; 2.07)	.59 (.15; 2.01)	.60 (.15; 2.04)
REG - Northeast	.20* (.02; .98)	.18** (.02; .80)	.19** (.02; .82)	.19** (.02; .82)
REG - North	.10 (.01; 1.26)	.08 (.009; 1.41)	.06 (.007; 1.34)	.10 (.01; 1.38)
REG - South	.80 (.37; 1.72)	.77 (.38; 1.55)	.78 (.39; 1.58)	.79 (.39; 1.59)
CRC - Yes	.57 (.27; 1.20)	.63 (.32; 1.23)	.64 (.33; 1.24)	.64 (.33; 1.24)
McFadden's (1979) R ²	.31	.18	.19	.18
Efron's (1978) R ²	.33	.19	.20	.20
Nagelkerke's (1991) R ²	.43	.28	.28	.28
Cox and Snell's (1989) R ²	.30	.19	.19	.19
Aldrich and Nelson's (1984) R ²	.26	.17	.18	.17
Veall and Zimmermann's (1994) R ²	.49	.33	.33	.33
McKelvey and Zavoina's (1975) R ²	.74	.69	.70	.69
Pearson's residual statistic and p-value	219.79 .91	243.78 .61	241.33 .65	242.3 .64

Note. The estimations of the variables are the odds ratio, and the confidence interval is between parentheses. ***p < .01; **p < .05; *p < .10. ^(A)RCE = 1 = White; 0 = Nonwhite (baseline). ^(B)EDU = 1 = MSc or PhD; 0 = Otherwise (baseline).

CYN is not significantly correlated with PRO ($p > .10$). While it is aligned with David's (2015) and Salter et al.'s (2001) general findings and my results for passive cheating (Table 50 and Table 51), this is not consistent with my results for active cheating (Table 48 and Table 49). There is some evidence to suggest that cynicism is positively associated with active cheating actions. Since ACT was formed by actions that violate the Brazilian Code of Ethics for Professional Accountants and related norms (CFC, 2019a, 2019b; IESBA, 2021) (see Table 11), one could have anticipated that CYN and PRO would be positively connected as well. A potential explanation for the lack of significance between cynicism and cheating in professional settings is that the participants perceived those actions as strongly unacceptable (see Table 31) and reported a lower cheating rate in professional contexts (see Table 32).

SDRB is positively associated with PRO in all four models (odds ratio > 1.00 ; $p < .01$). Therefore, participants who have higher levels of SDRB have from 15% to 17% (odds ratios = 1.15; 1.17; 1.17; 1.17) more chance of having cheated in their professional life. It means that participants who answer according to what society expects them to answer are more inclined to cheat in the professional workplace. RLG – Other is not significantly associated with PRO ($p > .10$), but RLG – Christianity has a negative correlation with it in the second, third, and fourth models (odds ratio < 1.00 ; $p < .10$). Christians have from 55% to 56% (odds ratios = .44; .45; .44) less chance of having cheated in professional settings comparatively to their nonreligious colleagues (baseline). Likewise, EDU – MSc or PhD is negatively associated with PRO in all four models (odds ratio < 1.00 ; $p < .10$). Accounting practitioners who possess a MSc or PhD title have from 50% to 68% (odds ratios = .32; .50; .47; .49) less chance of having cheated in a professional context.

WRK – Both is positively associated with PRO in the first model (odds ratio > 1.00 ; $p < .10$). Participants who work in both sectors (public and private) have 392% (odds ratio = 4.92) more chance of having cheated in professional settings than those who only work in the private one (baseline). REG – Northeast is negatively associated with PRO in all four models (odds ratio < 1.00 ; $p < .10$). Northeast accounting practitioners have from 80% to 82% (odds ratios = .20; .18; .19; .19) less chance of having cheated in a professional context. The other explanatory variables are not relevantly to modify the chance of committing cheating in professional settings ($p > .10$). R^2 coefficients vary from .17 to .74 and are similar to those found by prior literature (Bernardi & Adamaitis, 2006; Salter et al., 2001).

Based on my analysis of the relationship between cynicism and cheating by life dimension, I emphasize that cynicism appears to be more relevant in the personal domain. There is also limited evidence to support its importance in academic settings, as only CYN1 was found to be correlated with ACA. In professional contexts, cynicism and cheating are not significantly connected. Therefore, it seems that accounting practitioners tend to be more cynical when they are dealing with their personal and academic issues rather than their professional ones.

4.3.6 Proportion analysis

This subsection brings the results of the four vignettes (VIG1, VIG2, VIG3, and VIG4) of the definitive survey (see [Table 12](#)). VIG1 refers to the case of overreporting donations to pay less taxes. The participant of my study had to decide whether he/she would overreport his/her donations. VIG2 corresponds to the case in which a kid commits theft of a small item from a store. The participant of my study had to decide whether he/she would refuse to take the kid and his mother home. VIG3 describes a case of trading on inside information. The participant of my study had to decide whether he/she would sell his/her shares based on inside information. And VIG4 is a deception case, in which one can ask for a reimbursement for both his/her meal and his/her sister's meal. The participant of my study had to decide whether he/she would include both meals in his/her reimbursement request.

Answer options to these vignettes were (i) No, (ii) Probably no, (iii) Unsure, (iv) Probably yes, and (v) Yes. To test for differences between those accounting practitioners who are more cynical and less cynical, I conducted proportion tests based on chi-squared distributions for double-entry tables (Giolo, 2017). Specifically for this part of the data analysis, participants were divided into two groups (more cynical and less cynical) using the cynicism variables (CYN1, CYN2, CYN3, and CYN4). I utilized two criteria (*median* and *factor loading sign*) to make these divisions. Based on the median criterion, the sample was divided as follows: from median to the maximum value = 1 (more cynical) and from the median to the minimum value = 0 (less cynical). Based on the factor loading sign criterion, the sample was divided as follows: positive sign = 1 (more cynical) and if it was a negative sign = 0 (less cynical). CYN1 presents only the division group analysis by the median once it was calculated based on [Equation \(1\)](#) and was not factored.

Table 55 reports the results of the proportion analysis for VIG1 by cynicism (median and factor loading sign). VIG1 asked whether people would overreport their charitable contributions in order to fall into a lower tax bracket to save about \$100. The answers are concentrated on “No” and “Probably no.” Most participants would not overreport their charitable donations to save about \$100. This is compatible with utilitarianism (Bentham, 2000), as previously discussed in Subsection 4.3.1.

Table 55 – Proportion analysis of VIG1 by cynicism (median and sign)

	VIG1	No	Probably no	Unsure	Probably yes	Yes	Test result
CYN1 (median)	More cynical	80	31	10	26	6	p < .01
	Less cynical	82	18	5	14	1	
CYN2 (median)	More cynical	72	25	11	26	3	p = .01
	Less cynical	90	24	4	14	4	
CYN3 (median)	More cynical	73	25	11	26	3	p = .01
	Less cynical	89	24	4	14	1	
CYN4 (median)	More cynical	73	26	9	25	4	p = .03
	Less cynical	89	23	6	15	3	
	VIG1	No	Probably no	Unsure	Probably yes	Yes	Test result
CYN2 (sign)	More cynical	74	27	11	27	3	p = .01
	Less cynical	88	22	4	13	4	
CYN3 (sign)	More cynical	75	27	12	26	3	p < .01
	Less cynical	87	22	3	14	4	
CYN4 (sign)	More cynical	73	26	9	27	4	p = .01
	Less cynical	89	23	6	13	3	

When analyzing by cynic groups (more and less cynical), the tests’ result indicates that there is a significant difference between their proportions of answers ($p < .05$). It means that cynicism is associated with the participants’ answers. In general, less cynical accounting practitioners answered No or Probably no to VIG1. Their proportion is significantly higher than the proportion of answers from their more cynical colleagues. Thus, there is evidence that cynicism seems to lead to overreporting charitable contributions to pay fewer taxes and, consequently, save some personal money. The more cynical accounting practitioners’ behavior is not consistent with the principle of utility (Bentham, 2000). They tend to prioritize personal gains instead of thinking about the general good. On the other hand, the less cynical accounting practitioners’ behavior is aligned with utilitarianism (Bentham, 2000). They declared that they would not overstate their donations to save some personal money.

Table 56 shows the results of the proportion analysis for VIG2 by cynicism (median and factor loading sign). VIG2 asked whether the participants would drive her neighbor and her neighbor’s

son home when the latter had shoplifted a small item from the store where they had just visited. Most participants answered Yes or Probably yes to VIG2. Consequently, they would refuse to drive their neighbor and her child home. This finding suggests that shoplifting is something that is not easily forgiven and is compatible with the utilitarian moral theory (Bentham, 2000), theft should not be morally acceptable. It causes more harm than good. And it sets the precedent for others to do so.

Table 56 – Proportion analysis of VIG2 by cynicism (median and sign)

VIG2		No	Probably no	Unsure	Probably yes	Yes	Test result
CYN1	More cynical	11	44	21	44	33	p = .01
(median)	Less cynical	6	23	16	32	43	
CYN2	More cynical	10	34	17	36	40	p = .87
(median)	Less cynical	7	33	20	40	36	
CYN3	More cynical	9	33	19	37	40	p = .86
(median)	Less cynical	8	34	18	39	36	
CYN4	More cynical	12	34	17	32	42	p = .59
(median)	Less cynical	5	3	20	44	34	
VIG2		No	Probably no	Unsure	Probably yes	Yes	Test result
CYN2	More cynical	10	35	17	39	41	p = .99
(sign)	Less cynical	7	32	20	37	35	
CYN3	More cynical	10	35	19	37	42	p = .96
(sign)	Less cynical	7	32	18	39	34	
CYN4	More cynical	13	34	17	32	43	p = .53
(sign)	Less cynical	4	33	20	44	33	

In general, I observe that the answers from both groups (more cynical and less cynical) are alike as the tests' result showed no significance ($p > .10$). However, there is limited evidence to support a significant difference between the proportions of answers when examining by CYN1 (median) ($p = .01$). Interestingly, a higher number of more cynical accounting practitioners answered “Probably no” ($n = 44$) when compared to the number of less cynical ones who answered the same manner ($n = 23$). It means that more cynical practitioners are more intolerant toward theft behavior. They would not drive their neighbor and their neighbor's son home unless they pay for the item. This result is surprising because cynicism has been found to be positively associated with cheating practices (Ameen et al., 1996b; Bernardi & Adamaitis, 2006; Bernardi & LaCross, 2004; Subagyo, 2012). Nonetheless, the tests' result indicates that, in general, there is no significant difference between the two groups.

Table 57 shows the results of the proportion analysis for VIG3 by cynicism (median and factor loading sign). VIG3 asked whether the participants would sell their shares based on inside

information that was suggesting that the company would file bankruptcy. Most participants answered Yes or Probably yes. This result supports that the participants find trading on inside information morally acceptable, especially when their money is at stake. However, this is not consistent with utilitarianism (Bentham, 2000). Trading on inside information put a larger group of investors at a disadvantageous condition. The happiness of a small group of investors who had accessed that inside information is trumped by the unhappiness of all the other investors. Thus, this result is not aligned with the principle of utility.

Table 57 – Proportion analysis of VIG3 by cynicism (median and sign)

VIG3		No	Probably no	Unsure	Probably yes	Yes	Test result
CYN1	More cynical	9	11	23	75	35	p < .01
(median)	Less cynical	7	19	33	45	16	
CYN2	More cynical	9	14	25	59	30	p = .45
(median)	Less cynical	7	16	31	61	21	
CYN3	More cynical	7	13	27	64	27	p = .26
(median)	Less cynical	9	17	29	56	24	
CYN4	More cynical	8	18	20	61	30	p = .45
(median)	Less cynical	8	12	36	59	21	
VIG3		No	Probably no	Unsure	Probably yes	Yes	Test result
CYN2	More cynical	9	14	26	61	32	p = .27
(sign)	Less cynical	7	16	30	59	19	
CYN3	More cynical	8	13	28	66	28	p = .30
(sign)	Less cynical	8	17	28	54	23	
CYN4	More cynical	8	18	21	62	30	p = .46
(sign)	Less cynical	8	12	35	58	21	

In general, the proportions of answers are not significantly different ($p > .10$), except when analyzed by CYN1 (median) ($p < .01$). A higher number of more cynical accountants responded “Yes” ($n = 35$) or “Probably yes” ($n = 75$) when compared to the number of less cynical ones who answered Yes ($n = 16$) or Probably yes ($n = 45$). This evidence supports that cynicism is associated with trading on inside information and is consistent with prior research that has found a positive relationship between cynicism and cheating actions (Ameen et al., 1996b; Bernardi & Adamaitis, 2006; Bernardi & LaCross, 2004; Subagyo, 2012). The more cynical group’s behavior is not consistent with utilitarianism. Despite that, in general, there were no significant differences between the two groups.

Table 58 reports the results of the proportion analysis for VIG4 by cynicism (median and factor loading sign). VIG4 asked whether the participants would claim the entire amount of their meal that also included their sister’s expense for reimbursement. Most participants answered “No”

or “Probably no” to VIG4. This finding suggests that the participants respect their companies’ reimbursement internal policies. Thus, including a non-business-related expense in their reimbursement request is perceived as morally unacceptable. This result is consistent with the utilitarian moral theory (Bentham, 2000). Transgressing the company’s policies is unfair to people who comply with them. Even if other employees are doing it, one should not violate the company’s policies. The “everybody does it” perspective is a form of cynicism (Bernardi et al., 2012), and has been used to justify immoral conduct. The company should not cultivate cynicism or trivialize such a cynical perspective.

Table 58 – Proportion analysis of VIG4 by cynicism (median and sign)

VIG4		No	Probably no	Unsure	Probably yes	Yes	Test result
CYN1	More cynical	67	37	7	21	21	p < .01
(median)	Less cynical	76	23	6	11	4	
CYN2	More cynical	68	28	7	17	17	p = .08
(median)	Less cynical	75	32	6	15	8	
CYN3	More cynical	65	32	9	18	14	p = .12
(median)	Less cynical	78	28	4	14	11	
CYN4	More cynical	61	27	10	24	15	p < .01
(median)	Less cynical	82	33	3	8	10	
VIG4		No	Probably no	Unsure	Probably yes	Yes	Test result
CYN2	More cynical	71	30	7	17	17	p = .14
(sign)	Less cynical	72	30	6	15	8	
CYN3	More cynical	66	32	9	22	14	p = .03
(sign)	Less cynical	77	28	4	10	11	
CYN4	More cynical	61	28	10	25	15	p < .01
(sign)	Less cynical	82	32	3	7	10	

The proportions of answers to VIG4 are significantly distinct in general ($p < .10$). A higher number of less cynical accountants tends to consider that including a non-business-related expense in their reimbursement request is unacceptable when compared to their more cynical colleagues. This result is compatible with prior studies that have found a positive association between cheating and cynicism (Ameen et al., 1996b; Bernardi & Adamaitis, 2006; Bernardi & LaCross, 2004; Subagyo, 2012). While the less cynical accounting practitioners’ behavior is aligned with utilitarianism, the more cynical accounting practitioners’ behavior violates the principle of utility.

4.3.7 Multinomial regression analysis

To further explore the accounting practitioners' answers to the vignettes, I used multinomial regression models (as discussed in [Section 3.5](#)). For concision purposes, I grouped the "Yes" and "Probably yes" answers into the "Positive" group and I grouped the "No" and "Probably no" answers into the "Negative" group. According to the new categorization, there are three answer categories: (i) Positive (Yes and Probably yes), (ii) Unsure, and (iii) Negative (No and Probably no).

Multinomial regression is appropriate when the response variable presents three or more categories (Fávero & Belfiore, 2019), and one of them serves as baseline (reference category). The baseline for all models is the "Negative" category. In this part of the data analysis, I must emphasize that I used the stepwise procedure to identify only the relevant variables that influenced the accounting practitioners' answers to the vignettes. First, I report the results for VIG1. The response variable is the answer to VIG1 (Positive, Unsure, or Negative). Cynicism (CYN1, CYN2, CYN3, and CYN4) is the explanatory variable and each cynicism measure is associated with a multinomial regression model with logit link function (four models in total). Control variables include the participant's age (AGE), work experience (EXP), social desirability response bias (SDRB), sex (SEX), race (RCE), religion (RLG), income (INC), education level (EDU), work sector (WRK), region (REG), and CRC license (CRC). All models were executed based on [Equation \(4\)](#) and [Equation \(5\)](#) jointly. [Table 59](#) shows the results of the multinomial regression models for VIG1 (personal tax return case). Pearson's residual statistics and p-values ($p > .05$) support that all four models do not present relevant fitting problems.

Table 59 – Multinomial regression results for VIG1

Model		CYN1 (n=275)	CYN2 (n=275)	CYN3 (n=274)	CYN4 (n=274)
Unsure	CYN	.68*** (.48; .96)	.79*** (.57; 1.11)		
	EXP	1.10 (1.03; 1.17)	1.10 (1.03; 1.16)	1.11 (1.04; 1.19)	1.11 (1.04; 1.19)
	SDRB			.94*** (.88; .99)	.94*** (.88; .99)
Positive	CYN	1.04 (.55; 1.94)	1.43 (.77; 2.66)		
	EXP	1.05 (.95; 1.16)	1.05 (.95; 1.16)	1.06 (.96; 1.17)	1.06 (.96; 1.17)
	SDRB			1.00 (.90; 1.10)	1.00 (.90; 1.10)

McFadden's (1979) R ²	.05	.05	.05	.05
Nagelkerke's (1991) R ²	.09	.09	.10	.10
Cox and Snell's (1989) R ²	.06	.06	.07	.07
Pearson's residual statistic	530.5	527.77	521.31	521.31
p-value	.61	.63	.69	.69

Note. The estimations of the variables are the odds ratio, and the confidence interval is between parentheses. ***p < .01; **p < .05; *p < .10.

From the Unsure category, CYN1 and CYN2 are statistically significant ($p < .01$) in the first and second models. More cynical accounting practitioners have from 21% to 32% (odds ratios = .68; .79) less chance of answering “Unsure” than “Negative” to VIG1 comparatively to those who have a lower level of cynicism. Similarly, SDRB from the Unsure category is statistically significantly ($p < .01$) in the third and fourth models. Participants who have higher levels of SDRB have 6% (odds ratios = .94; .94) less chance of responding “Unsure” than “Negative” to VIG1 when compared to those who have a lower level of SDRB.

CYN, EXP, and SDRB from the Positive category are not statistically significant ($p > .10$). Thus, the chances of answering positively or negatively to VIG1 are alike. R² coefficients vary from .05 to .10 and can be considered low. Even though it does not mean that the models have fitting problems, they provide some notion about their predictive power. As only cynicism and SDRB from the Unsure category were found to be significant, the result from the R² coefficients is expected.

Likewise VIG1, I employed the same procedures for VIG2 (theft case). VIG2 is the response variable. Cynicism (CYN1, CYN2, CYN3, and CYN4) is the explanatory variable and each cynicism proxy corresponds to a model (four models in total). Control variables are the same as described for VIG1 (i.e., AGE, EXP, SDRB, SEX, RCE, RLG, INC, EDU, WRK, REG, and CRC). Table 60 reports the results of the multinomial regression models with logit link function for VIG2. According to Pearson’s residual statistics and p-values ($p > .05$), the models do not present relevant fitting problems.

Table 60 – Multinomial regression results for VIG2

Model		CYN1 (n=275)	CYN2 (n=275)	CYN3 (n=275)	CYN4 (n=275)
Unsure	EXP	1.02 (.98; 1.06)	1.02 (.98; 1.06)	1.02 (.98; 1.06)	1.02 (.98; 1.06)
	SDRB	.90*** (.85; .95)	.90*** (.85; .95)	.90*** (.85; .95)	.90*** (.85; .95)

	RCE – White ^(A)	2.27 (1.25; 4.10)	2.27 (1.25; 4.10)	2.27 (1.25; 4.10)	2.27 (1.25; 4.10)
	INC – 3-6 MW	1.02 (.42; 2.49)	1.02 (.42; 2.49)	1.02 (.42; 2.49)	1.02 (.42; 2.49)
	INC – Above 6 MW	.47*** (.19; 1.18)	.47*** (.19; 1.18)	.47*** (.19; 1.18)	.47*** (.19; 1.18)
	EXP	.96*** (.90; 1.02)	.96*** (.90; 1.02)	.96*** (.90; 1.02)	.96*** (.90; 1.02)
	SDRB	.93*** (.87; 1.00)	.93*** (.87; 1.00)	.93*** (.87; 1.00)	.93*** (.87; 1.00)
Positive	RCE – White ^(A)	1.31 (.58; 2.96)	1.31 (.58; 2.96)	1.31 (.58; 2.96)	1.31 (.58; 2.96)
	INC – 3-6 MW	2.86 (.54; 5.03)	2.86 (.54; 5.03)	2.86 (.54; 5.03)	2.86 (.54; 5.03)
	INC – Above 6 MW	3.19 (.61; 6.61)	3.19 (.61; 6.61)	3.19 (.61; 6.61)	3.19 (.61; 6.61)
	McFadden's (1979) R ²	.06	.06	.06	.06
	Nagelkerke's (1991) R ²	.14	.14	.14	.14
	Cox and Snell's (1989) R ²	.12	.12	.12	.12
	Pearson's residual statistic	546.8	546.8	546.8	546.8
	p-value	.34	.34	.34	.34

Note. The estimations of the variables are the odds ratio, and the confidence interval is between parentheses. ***p < .01; **p < .05; *p < .10. ^(A)1 = White; 0 = Non-white.

From the Unsure category, SDRB and INC – Above 6 MW are statistically significant ($p < .01$) in all four models. Participants who have higher levels of SDRB have 10% (odds ratios = .90; .90; .90; .90) less chance of answering “Unsure” than “Negative” to VIG2 when compared to those who have a lower level of SDRB. And participants who earn above six minimum wages have 53% (odds ratios = .47; .47; .47; .47) less chance of answering “Unsure” than “Negative” to VIG2 in comparison to those who earn from zero to three minimum wages (baseline).

From the Positive category, I observe that EXP and SDRB are statistically significant ($p < .01$). Participants who have more years of work experience have 4% (odds ratios = .96; .96; .96; .96) less chance of answering “Positive” than “Negative” to VIG2 comparatively to those who have one year less of work experience. Similarly, accounting practitioners who have higher levels of SDRB have 7% (odds ratios = .93; .93; .93; .93) less chance of answering “Positive” than “Negative” to VIG2 in comparison to those who have a lower level of SDRB. The R² coefficients vary from .06 to .14 and can be considered low for predictive power purposes.

Likewise the previous analyses, I employed the same procedures to VIG3 (trading on inside information). VIG3 is the response variable. Cynicism (CYN1, CYN2, CYN3, and CYN4) is the explanatory variable and each cynicism proxy corresponds to a model (four models in total).

Control variables are the same as described for VIG1 (i.e., AGE, EXP, SDRB, SEX, RCE, RLG, INC, EDU, WRK, REG, and CRC). Table 61 reports the results of the multinomial regression models with logit link function for VIG3. According to Pearson's residual statistics and p-values ($p > .05$), the models do not present relevant fitting problems.

Table 61 – Multinomial regression results for VIG3

Model		CYN1 (n=275)	CYN2 (n=271)	CYN3 (n=274)	CYN4 (n=274)
Unsure	CYN	.85*** (.59; 1.22)			
	EXP	.99*** (.94; 1.04)			
	AGE	1.02 (.98; 1.06)			
	EDU – Master or PhD ^(A)	.80*** (.35; 1.81)	.66*** (.28; 1.55)	.74*** (.33; 1.66)	.74*** (.33; 1.66)
	RCE – White ^(B)	1.09 (.52; 2.28)	1.63 (.71; 3.76)	1.15 (.53; 2.46)	1.15 (.53; 2.46)
	SDRB	.92*** (.86; .98)	.88*** (.82; .94)	.90*** (.84; .96)	.90*** (.84; .96)
	SEX - Male		1.06*** (.52; 2.17)	.98*** (.49; 1.96)	.98*** (.49; 1.96)
	REG – South or Southeast ^(C)		.44*** (.19; 1.05)	.55*** (.24; 1.26)	.55*** (.24; 1.26)
	Positive	CYN	.68*** (.48; .96)		
EXP		1.03 (.97; 1.09)			
AGE		.96*** (.91; 1.01)			
EDU – Master or PhD ^(A)		1.82 (.90; 3.68)	1.94 (.98; 3.84)	1.93 (.97; 3.82)	1.93 (.97; 3.82)
RCE – White ^(B)		.48*** (.25; .91)	.41*** (.21; .80)	.41*** (.21; .79)	.41*** (.21; .79)
SDRB		.94*** (.88; 1.00)	.93*** (.87; .98)	.92*** (.87; .98)	.92*** (.87; .98)
SEX – Male			.52*** (.27; .98)	.51*** (.27; .98)	.51*** (.27; .98)
REG – South or Southeast ^(C)			1.57 (.66; 3.76)	1.56 (.66; 3.71)	1.56 (.66; 3.71)
McFadden's (1979) R ²		.06	.07	.06	.06
Nagelkerke's (1991) R ²	.12	.15	.12	.12	
Cox and Snell's (1989) R ²	.10	.13	.10	.10	
Pearson's residual statistic	541,90	542,46	532,81	532,81	
p-value	.37	.46	.48	.48	

Note. The estimations of the variables are the odds ratio, and the confidence interval is between parentheses. ***p < .01; **p < .05; *p < .10. ^(A)1 = Master of PhD; 0 = Otherwise. ^(B)1 = White; 0 = Non-white. ^(C)1 = South or Southeast; 0 = Otherwise.

From the Unsure category, CYN1 is statistically significant ($p < .01$). Participants who have higher levels of cynicism have 15% (odds ratio = .85) less chance of answering “Unsure” than “Negative” in comparison to those who have a lower level of cynicism. Despite this result, CYN2, CYN3, and CYN4 are not significant ($p > .10$). Hence, cynicism is not relevant to modify the chance of answering Unsure or Negative to VIG3.

Still from the Unsure category, the following explanatory variables are statistically significant ($p < .01$): EXP (first model), AGE (first model), EDU – Master or PhD (all four models), SDRB (all four models), and SEX – Male (second, third, and fourth models). In terms of EXP, participants who have more years of work experience have 1% (odds ratios = .99) less chance of answering “Unsure” than “Negative” to VIG3 comparatively to those who have one year less of work experience. When it comes to AGE, older participants have 2% (odds ratio = 1.02) more chance of answering “Unsure” than “Negative” to VIG3 in comparison to those who are one year younger. EDU – Master or PhD is also significant and means that accounting practitioners who hold a master’s or PhD degree have from 20% to 34% (odds ratios = .80; .66; .74; .74) less chance of answering “Unsure” than “Negative” to VIG3 in comparison to those who do not hold these degrees (baseline). When observing the SDRB variable, I note that participants who have higher levels of SDRB have from 8% to 12% (odds ratios = .92; .88; .90; .90) less chance of answering “Unsure” than “Negative” to VIG3 in comparison to those who have a lower level of SDRB. SEX – Male is significant and means that male accounting practitioners have from 48% to 49% (odds ratios = .52; .51; .51) less chance of answering “Unsure” than “Negative” to VIG3 comparatively to their female counterparts.

From the Positive category, CYN1 is also statistically significant ($p < .01$) and supports that accounting practitioners who have higher levels of cynicism have 32% (odds ratio = .68) less chance of responding “Positive” than “Negative” to VIG3 in comparison to those who have a lower level of cynicism. While evidence from CYN1 suggests that cynicism affects the way the participants answer to VIG3, CYN2, CYN3, and CYN4 indicate that cynicism is not statistically relevant.

Also, the following explanatory variables are statistically significant from the Positive category ($p < .01$): AGE (first model), RCE – White (all four models), SDRB (all four models), and SEX – Male (second, third, and fourth models). When it comes to AGE, older accounting practitioners have 4% (odds ratio = .96) less chance of answering “Positive” than “Negative”

to VIG3 in relation to those who are one year younger. In terms of RCE, white accounting practitioners have from 52% to 59% (odds ratios = .48; .41; .41; .41) less chance of answering “Positive” than “Negative” to VIG3 comparatively to their non-white colleagues. When analyzing SDRB, I note that accounting practitioners who have higher levels of SDRB have from 6% to 8% (odds ratios = .94; .93; .92; .92) less chance of answering “Positive” than “Negative” to VIG3 in comparison to those who have a lower level of SDRB. Finally, male accounting practitioners have from 48% to 49% (odds ratios = .52; .51; .51) less chance of responding “Positive” than “Negative” to VIG3 in relation to their female counterparts. R² coefficients vary from .06 to .15.

Likewise the previous analyses, I employed the same procedures to VIG4 (meal reimbursement). VIG4 is the response variable. Cynicism (CYN1, CYN2, CYN3, and CYN4) is the explanatory variable and each cynicism proxy corresponds to a model (four models in total). Control variables are the same as described for VIG1 (i.e., AGE, EXP, SDRB, SEX, RCE, RLG, INC, EDU, WRK, REG, and CRC). Table 62 shows the results of the multinomial regression models for VIG4 (meal reimbursement case). According to Pearson’s residual statistics and p-values ($p > .05$), the models do not present relevant fitting problems.

Table 62 – Multinomial regression results for VIG4

Model		CYN1 (n=270)	CYN2 (n=273)	CYN3 (n=273)	CYN4 (n=274)
Unsure	CYN	.52*** (.36; .76)	.86*** (.62; 1.18)		.59*** (.42; .82)
	CRC – Yes	.55*** (.28; 1.08)			.93*** (.88; .98)
	SDRB	.93*** (.87; .98)	.92*** (.87; .97)	.92*** (.87; .97)	.61*** (.32; 1.17)
Positive	CYN	.73*** (.36; 1.48)	1.68 (.86; 3.28)		.80*** (.41; 1.54)
	CRC – Yes	.26*** (.07; .94)			.95*** (.85; 1.07)
	SDRB	.95*** (.85; 1.07)	.93*** (.83; 1.04)	.95*** (.85; 1.06)	.29*** (.08; 1.02)
McFadden's (1979) R ²		.08	.04	.02	.07
Nagelkerke's (1991) R ²		.15	.07	.05	.12
Cox and Snell's (1989) R ²		.11	.05	.03	.09
Pearson's residual statistic and p-value		528.04 .54	564.12 .22	545.92 .44	55.81 .31

Note. The estimations of the variables are the odds ratio, and the confidence interval is between parentheses. ***p < .01; **p < .05; *p < .10.

From the Unsure category, CYN1, CYN3, and CYN4 are statistically significant ($p < .01$). It supports that accounting practitioners who have higher levels of cynicism have from 14% to 48% (odds ratios = .52; .86; .59) less chance of responding Unsure than Negative to VIG4 in relation to those who have a lower level of cynicism.

Still from the Unsure category, CRC – Yes (first and fourth models) and SDRB (all four models) are statistically significant ($p < .01$). CRC holders have from 7% to 45% (odds ratios = .55; .93) less chance of answering “Unsure” than “Negative” to VIG4 when compared to those who do not hold a CRC license (baseline). Similarly, accounting practitioners who have higher levels of SDRB have from 7% to 39% (odds ratios = .93; .92; .92; .61) less chance of responding “Unsure” than “Negative” to VIG4 in comparison to those who have a lower level of SDRB.

From the Positive category, CYN1 and CYN4 are statistically significant ($p < .01$) and indicate that participants who have higher levels of cynicism have from 20% to 27% (odds ratios = .73; .80) less chance of responding “Positive” than “Negative” to VIG4 in relation to those who have a lower level of cynicism. Thus, there is evidence to suggest that cynicism is an influential variable to change one’s answer to whether he/she would deceit his/her company and ask for a greater reimbursement than he/she actually deserves.

Additionally, from the Positive category, CRC – Yes (first and fourth models) and SDRB (all four models) are statistically significant ($p < .01$). CRC holders have from 5% to 74% (odds ratios = .26; .95) less chance of answering “Positive” than “Negative” to VIG4 in relation to those who do not hold a CRC license (baseline). Likewise, accounting practitioners who have higher levels of SDRB have from 5% to 71% (odds ratios = .95; .93; .95; .29) less chance of responding “Positive” than “Negative” to VIG4 in comparison to those who have a lower level of SDRB.

4.3.8 Summary of the results

This subsection brings a summary of the results concerning the definitive survey. Descriptive statistics indicated that accounting practitioners have a low to moderate level of cynicism. This observation finding is valid for all four cynicism measures (CYN1 through CYN4). In addition, they reported that the cheating practices (CHT1 through CHT10) are unacceptable. These

results are consistent with utilitarianism since cynical and cheating behaviors tend to reduce utility and, therefore, they would be morally reprehensible.

Next, comparative analysis pointed out that, in general, accounting practitioners presented similar levels of cynicism when they were analyzed by their sex, race, religion, income tier, education, work sector, and region. Only a few significant differences were identified for some specific cynical and cheating practices between the groups investigated. Likewise, cheating questions were perceived as similar between the groups. These results support that sociodemographic variables are associated with cynicism and cheating in some particular ways.

Factor analysis was needed to transform the cynicism and cheating items in their respective theoretical constructs. TV1 through TV10 were used to develop CYN2, CM1 through CM3 were used to develop CYN3, and CM1 through CM5 were used to develop CYN4. Also, CHT1 through CHT5 were used to develop ACT (active cheating) and CHT6 through CHT10 were used to develop PAS (passive cheating). After developing the cynicism and cheating constructs, I utilize correlation analysis. ACT was significantly correlated with all four cynicism measures, while PAS was only significantly correlated with CYN1. In general, ACT and PAS were not significantly correlated with sociodemographic variables. When they were significant, the coefficient could be considered low.

Binary regression models provided some evidence to support a positive relationship between active cheating and cynicism, whereas passive cheating did not present a significant relationship with cynicism. It suggests that cynical accounting practitioners tend to actively engage in cheating practices rather than assuming a passive stance. A potential explanation for this result is that active cheating is based on self-interest (Chapman et al., 2004; Zhang & Yin, 2020), while passive cheating is based on social-interest (Zhang & Yin, 2020).

Proportion analysis was employed to examine the vignettes (VIG1 through VIG4). Except for VIG3, the findings are aligned with utilitarianism. It means that most participants answered the vignette questions in a morally expected manner. However, most participants would have sold their shares in the face of inside information. They would be benefiting themselves at the expense of many investors who did not possess that information. In this particular vignette, the results are not compatible with utilitarianism.

Finally, multinomial regression models supported that cynicism is relevant to modify the chance of changing the participants' answer to VIG1, VIG3, and VIG4. Despite that, it does depend on the cynicism measure that is under examination. In particular, CYN1 and CYN2 were the most frequently relevant. Some sociodemographic variables were also relevant in this analysis (e.g., race, income tier, and education).

5. CONCLUDING REMARKS

This study examined the relationship between trait cynicism and different types of cheating in light of utilitarianism. A survey was designed based on the Brazilian Code of Ethics for Professional Accountants and correlated norms (CFC, 2019a, 2019b; IESBA, 2021), as well as prior studies on cynicism (Cook & Medley, 1954; Greenglass & Julkunen, 1989; Sierles et al., 1980; Stavrova & Ehlebracht, 2018; Turner & Valentine, 2001). After pilot testing it, the definitive survey was made available online and received a total of 332 responses from accounting practitioners. Data were analyzed using descriptive statistics, comparative analysis, factor analysis, correlation analysis, binary regression models, proportion tests, and multinomial regression models.

Four specific objectives were initially established as follows: (i) Present and discuss cynicism and cheating; (ii) Describe the main aspects of utilitarianism and how it provides support to my investigation; (iii) Assess and select instruments, questions, and vignettes to measure trait cynicism and cheating to establish their association; (iv) Evaluate and employ analysis techniques to examine data and provide evidence on the relationship between trait cynicism and cheating. Objectives (i) and (ii) were reached in [Chapter 2 – Theoretical support](#), in which I discussed theoretical aspects associated to cynicism, cheating, and utilitarianism. Objective (iii) was achieved in [Chapter 3 – Research strategy](#), in which I described how I measured the study's variables and analyzed them. Objective (iv) was attained in [Chapter 3 – Research strategy](#) and [Chapter 4 – Results](#), in which I explained the analysis techniques and effectively employed them to examine research data to establish the relationship between trait cynicism and cheating considering utilitarianism and prior empirical literature. Next, I describe the concluding remarks.

According to the descriptive statistics analysis, participants have a low to moderate level of cynicism. They also tended to answer that the cheating practices (CHT1 through CHT10) are unacceptable. Since cheating practices benefit a few at the expense of many, this result is compatible with Bentham's (2000) utilitarianism moral theory. However, maximum values of the cheating items show that at least one participant perceived them as acceptable or totally acceptable. Even though only a few rated the cheating items as acceptable or totally acceptable, they might occupy strategic or leading positions in their companies and, consequently, have influence over their employees and encourage them to present questionable behaviors. For this

reason, employees who are more prone to engage in cheating actions must be monitored in a closer manner, especially if they have strategic or leading positions.

Data analysis showed that there is some evidence to support that trait cynicism is positively associated with active cheating. Cynical accounting practitioners tend to take cheating actions instead of assuming a passive stance. Cynics are characterized by being motivated only by self-interest (James et al., 2011; Kökalan, 2019; Macaskill, 2007). They would then act to exclusively promote their interests, even if the public interest were to be at stake. From a utilitarianist point of view, this cynical behavior is morally reprehensible as it brings advantage to the cynic but bad consequences to the public that this cynical accounting practitioner is supposed to serve.

For example, a cynical accounting professional would recognize a lower figure of allowance for doubtful accounts just because he/she wants his/her department to get a bonus (CHT1). However, managers and investors make decisions based on a company's balance sheet where accounts receivables are one of its components. Thus, this type of recognition does not account for the public interest. Putting the bonus of the department ahead of the company's and public interest is a selfishly practice and inconsistent with utilitarianism (Bentham, 2000), the Brazilian Code of Ethics for Professional Accountants (CFC, 2019a), and the International Code of Ethics for Professional Accountants (IESBA, 2021).

On the other hand, I did not find any evidence to support a positive relationship between trait cynicism and passive cheating. This result suggests that cynical accounting practitioners are not passive cheaters. Instead, they usually are pro-active when it comes to cheating. Waiting or doing nothing are not characteristics of cynical accounting practitioners who cheat. However, this point needs to be further examined. Passive cheating practices such as accepting money offers for inside information (CHT6) or doing nothing about a client who buys and sells without fiscal invoices (CHT10) are still selfishly behaviors that accounting professionals must not display. Even though, in general, passive cheating is not significantly related to cynicism, at the individual-level its actions may occur due to cynical reasons. Passive cheating practices are inconsistent with utilitarianism. Sometimes, even doing nothing can inflict more harm than it produces good. In these situations, accounting practitioners are morally required to take the right action.

Results with respect to cheating by life dimension showed that accounting practitioners reported higher rates of cheating for their personal (50.3%) and academic (54.0%) lives in comparison to their professional life (26.2%). More than a half have cheated in their personal and academic lives and more than one out of four in their professional life. Albeit cheating in professional settings occurs less frequently than in the personal and academic spheres, more than one out of four is a proportion that cannot be ignored. Future studies should evaluate the nature of these cheating practices to observe their severity and harmful consequences to those involved. Cheating in the accounting workplace must be reported and punished accordingly.

Moreover, binary regression models provided some evidence to suggest that cynicism is significant to explain cheating in personal and academic lives, but it is not relevant in professional life. Accounting practitioners' cynicism level is considered mild to moderate. While this cynicism level seems to be sufficient to influence cheating in personal and academic domains, a stronger level of cynicism would be required to affect cheating in professional life. Since prior studies were conducted with accounting students (e.g., Ameen et al., 1996a, 1996b; Bernardi & Adamaitis, 2006; Bernardi & LaCross, 2004; Salter et al., 2001; Subagyo, 2012), more research with accounting professionals is needed to gather complementary evidence on whether cynicism is related to cheating in the accounting workplace.

Evidence from multinomial regression models supports that trait cynicism was relevant to modify the chance of giving an answer or another to the vignettes. More specifically, CYN1 was significant to explain the answer to VIG1 (personal tax return case), VIG3 (trading on inside information case), and VIG4 (meal reimbursement case). CYN2 was significant to explain the answer to VIG1 and VIG4. And CYN4 was significant to explain the answer to VIG4. These results indicate that trait cynicism matters to how one behaves in different moral conflict situations (three out of four vignettes). The influence of trait cynicism on accounting practitioners' answers to moral vignettes and dilemmas must continue to be a topic of research so that more precise results are obtained to complement previous findings. Vignette-based questions are a relevant question design to be applied to moral research within the scope of accounting, particularly to observe how one would behave when facing a financial and moral conundrum.

This study has implications for accounting theory and practice. First, accounting practitioners' have a low to moderate level of cynicism. For this reason, negative consequences (e.g., job

dissatisfaction, diseases, cheating practices, etc.) that have been associated with cynicism seem not to be an immediate concern. A low to moderate level of cynicism does not appear to have extreme consequences for companies and other players involved with accounting practitioners. In addition, my binary regression model for the PRO variable indicated that cynicism is not relevant to explain the propensity for one to cheat in professional settings. Based on this finding, I observe that cheating occurs in the workplace, but its main source may not be cynicism. In practical terms, accounting practitioners are cynical at reasonable levels.

Second, results are consistent with the utilitarianist moral theory (Bentham, 2000). Since cheating actions produce positive consequences to a few people and negative consequences to a larger group of people, one could expect that accounting practitioners would answer that active and passive cheating actions are unacceptable. According to the results, most participants indeed answered that cheating is unacceptable. Thus, they would not engage in such behavior. When analyzing the pros and cons of a cheating action, accounting practitioners must consider that their actions have negative consequences to far beyond the company's walls. Accounting practitioners work directly with and for clients, fiscal authorities, investors, independent auditors, and so on. If accountants cheat, there might be strong negative consequences for their stakeholders. In Brazil, Ortega (2023) and Vieira and Casado (2016) discuss relatively recent cases of accounting fraud in which accounting professionals were involved. In international domain, the classic examples include Enron and WorldCom (Brickey, 2003; Jennings, 2004). These cases suggest that accounting practitioners' cheating behavior might have greater implications than one might have thought and must be included in the utilitarian calculus. Utilitarianism can help accounting practitioners in deciding whether they should engage in a questionable practice.

Third, the present study brings some evidence to support that cynicism relates to cheating in personal and academic contexts, but not in professional ones. Prior research suggests that personal issues may influence professional ones. For example, occupational impairment has been associated with extramarital affair (De Stefano & Oala, 2008). Also, prior literature has been suggesting that academic and professional behaviors are correlated (Bernardi et al., 2011, 2012; Crawford & Stellenwerf, 2011; Graves, 2008; Lawson, 2004; Nonis & Swift, 2001). However, in this dissertation, the cheating rates in personal and academic dimensions are significantly higher than that in the professional one. This finding challenges the view that

academic and professional behaviors are correlated, as suggested by prior literature. More research with accounting professionals is needed to establish a clearer path.

Fourth, Haeffel (2022) proposes a relevant reflection on why psychology literature should “get tired of winning.” This expression refers to published psychology studies that almost always find support for their hypotheses. Supporting hypothesis is “winning” and Haeffel (2022) suggests that other results are equally valuable. A literature review study indicates that almost all research hypotheses are supported and “this is a problem because science progresses from being wrong” (Haeffel, 2022, p. 1). For example, no significant results or counterintuitive results are also key to advancing knowledge. This observation also suits the accounting literature in which only significant results are prioritized to be published. In this dissertation, I utilized different proxies for cynicism and cheating and observed that the results are not totally congruent across them. The results are sensitive to the proxy that is being used and can lead to different conclusions. While the cynicism instruments used here are consistent with the definition of cynicism, they differ in terms of item development, quantity of items, and calculation methodology.

Different measurement methods do not necessarily need to produce the same results. If there are different results, new potential explanations must be given, and the measurement process can be refined and reused in a future opportunity. Also, instruments are developed under distinct theories and these theories influence how and what instruments ask. The distinct findings obtained by this dissertation might serve as an insight into new studies focused on measuring and examining cynicism and cheating. Therefore, I recommend that future research improves the cynicism and cheating instruments used here, as well as employs other types of analysis to investigate the motives for accounting practitioners to be cynical or to become active or passive cheaters.

This study is not exempt of limitations. Previous literature that associates cynicism to cheating within the accounting domain is limited. Prior accounting studies have only used Sierles et al.'s (1980) questions to measure cynicism. Therefore, the discussion of my findings with past research is restricted to only one form of measuring cynicism. Another limitation regards the sampling procedure. I utilized a non-probabilistic sampling method. Ergo, the participants of the present dissertation, probably, do not represent the population of Brazilian accounting practitioners. Results must be interpreted with caution.

In addition, a point of attention is that, in this dissertation, I utilized utilitarianism as the theoretical support to look at cynicism and cheating. However, there are other moral theories that provide alternate views and interpretations. Utilitarianism itself has distinct versions. The utilitarianism version used in this dissertation is called “classical utilitarianism” or “act utilitarianism,” from which “rule utilitarianism,” for example, is derived. According to D. E. Miller (2014), rule utilitarianism is “the best-known and most frequently alternative to act utilitarianism within the family of utilitarian moral theories” (p. 146). The principle behind rule utilitarianism is that “the rightness or wrongness of particular acts can (or must) be determined by reference to a set of rules having some utilitarian defense, justification, or derivation” (Lyons, 1965, p. 11). The focus is on the rule that maximizes utility rather than on the action. Another moral theory was proposed by Immanuel Kant (1724–1804), a German philosopher, that is known today as Kantianism (Kant, 1998).³² It allocates morality in one’s rights and duties. The intent of the action is essential to define whether it is morally reprehensible or not. The action is good (bad) if it meets (does not meet) the formulations of Kant’s (1998) categorical imperative. Kantianism opposes utilitarianism in many ways. In view of these and other moral theories that are applicable to assess accounting practitioners’ cynicism and cheating behavior, I must disclose that the results and conclusions of the present dissertation were obtained considering exclusively classical utilitarianism. Nonetheless, I acknowledge that other perspectives exist and their use in academic work is also possible.

For future research, besides those already provided throughout this dissertation, I make the following recommendations: (i) examination of the antecedents of accounting practitioners’ cynicism; (ii) comparative analysis between accounting professionals’ and students’ cynicism; (iii) a cross-country study to assess the level of cynicism in different jurisdictions; (iv) a qualitative study to understand the source for accounting practitioners to be cynical about the profession, their colleagues, or the companies they work for; (v) a qualitative study to understand the types of cheating acts and their motivation in the accounting practitioners’ personal life; (vi) development of an instrument that is specific to measure the accounting professional’s cynicism; (vii) usage of different theories or theoretical framework to support the investigation of cynicism within accounting; (viii) usage of a representative sample of

³² Kant’s book “Foundations of the Metaphysics of Morals” was originally published in 1785. Here, I use a more recent version that corresponds to his original work.

Brazilian accounting practitioners; and (ix) replication studies to compare the current results with future ones.

Cynicism exists on many and distinct levels. When excessive, cynicism implicates in bad consequences and cynical individuals tend to make negative attributions about other people's behavior even without plausible reasons (Tsay et al., 2011). Accounting practitioners deal with essential financial information from companies and people and their cynicism must be kept at reasonable levels so that their relationships with their clients, colleagues, employers, the government, and other audiences involved are based on trust and function as expected.

Cynics and cheaters tend to display behaviors that will benefit them at the expense of many. In other words, they will work to have personal gains even if it implicates in greater social losses. This is not consistent with utilitarianism, which defends that actions should maximize happiness for as many as possible (Bentham, 2000). Therefore, companies, regulators, and the accounting practitioners themselves must apply mechanisms to reduce cynicism and cheating practices in the accounting workplace, such as the adoption of codes of conduct and compliance policies. Accountants work to serve primarily the public interest (IESBA, 2021). If accounting wants to continue to be relevant to society, the public interest must prevail over the personal one.

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APPENDIX A – TEST A’S SURVEY

[English] **PART 1.** You are being invited to participate in an academic survey. The description of the study’s characteristics can be found below along with the informed consent form (ICF). [Portuguese] **PARTE 1.** Você está sendo convidado(a) a participar de uma pesquisa acadêmica. A descrição das características deste estudo encontram-se abaixo junto ao termo de consentimento livre e esclarecido (TCLE).

[English] ICF/ [Portuguese] TCLE:

[English] Objective: Understand the cynicism profile of business professionals and its relationship with cheating. [Portuguese] Objetivo: Entender o perfil de cinismo de profissionais da área de negócios e a sua relação com a trapaça.

[English] Method: The method used for this research is the electronic survey. [Portuguese] Método: O método usado por esta pesquisa é o questionário eletrônico.

[English] Participation: Your participation is voluntary and consists of answering the survey provided. You are not required to answer any questions you do not want. Despite this, I emphasize that your participation is very important. I remind you that there are no right or wrong answers. Therefore, I encourage you to answer the questions honestly. [Portuguese] Participação: A sua participação é voluntária e consiste em responder o questionário fornecido. Você não é obrigado(a) a responder qualquer questão que não queira. Apesar disso, ressalto que a sua participação é muito importante. Lembro-lhe que não há respostas certas ou erradas. Por isso, o(a) encorajo a responder as questões com honestidade.

[English] Confidentiality: The respondents’ names will not be mentioned in any way in the study. Responses are anonymous. So, feel free to answer the questions. The data will be reported in the form of academic work (articles, abstracts, theses, etc.) [Portuguese] Sigilo: Os nomes dos respondentes do questionário não serão mencionados, sob qualquer forma, no estudo. As respostas são anônimas. Por isso, sinta-se à vontade para responder as questões. Os dados serão reportados na forma de trabalhos acadêmicos (artigos, resumos, teses etc.).

[English] Benefits and risks: Respondents will not receive any type of financial compensation, and financial payments will not be required for participation in this survey. When answering the questionnaire, the respondent will be contributing to the study of business cynicism. [Portuguese] Benefícios e riscos: Os respondentes não receberão nenhum tipo de compensação financeira, bem como não serão demandados pagamentos financeiros para a participação desta pesquisa. Ao responder o questionário, o respondente estará contribuindo com o estudo do cinismo na área de negócios.

[English] Questions: Respondents may contact the researcher before, during, or after their participation in the survey to ask questions. [Portuguese] Dúvidas: Os respondentes podem entrar em contato com o pesquisador antes, durante ou após a sua participação na pesquisa para fazer perguntas.

[English] Contact [Portuguese] Contato: Vitor Hideo Nasu
E-mail: vnasu@usp.br

[English] Thank you for your collaboration! [Portuguese] Obrigado pela sua colaboração!

[English] Based on the information from the IC, do you accept to participate in this research? [Portuguese] Com base nas informações do TCLE, você aceita participar desta pesquisa?

() Yes () No

[English] **PART 2.** Respondent’s profile [Portuguese] **PARTE 2.** Perfil do respondente

[English] 2.1 How do you identify yourself? [Portuguese] 2.1 Como você se identifica?

() Male () Masculino
() Female () Feminino
() Other () Outro

[English] 2.2 Age (completed years) [Portuguese] 2.2 Idade (anos completos): _____

[English] 2.3 Work (if you have two or more jobs, consider the one that provides you with the highest income) [Portuguese] 2.3 Trabalho (se tiver dois ou mais trabalhos, considerar o de maior renda):

- () No job () Não
 () Accounting area () Sim, na área contábil
 () Non-accounting area () Sim, mas não na área contábil

[English] 2.4 Family income per month: [Portuguese] 2.4 Renda familiar mensal

- () 0-3 minimum wages (0 to 2,994 BRL) () 0-3 salários-mínimos (R\$0 a R\$2.994)
 () 3-6 minimum wages (2,994.01 to 5,988 BRL) () 3-6 salários-mínimos (R\$2.994,01 a R\$5.988)
 () above 6 minimum wages (above 5,988,00 BRL). () mais de 6 salários-mínimos (mais de R\$5.988)

[English] 2.5 Academic background [Portuguese] 2.5 Qual a sua formação acadêmica?

- () Management () Administração
 () Accounting () Contabilidade
 () Other () Outra

[English] **PART 3**: Set of questions 1 [Portuguese] **PARTE 3**: Conjunto de questões 1

[English] Answer the affirmatives based on a scale from 1 (totally disagree) to 5 (totally agree) points. [Portuguese] Responda às afirmativas com base em uma escala de 1 (discordo totalmente) a 5 (concordo totalmente) pontos.

[English] 3.1 People who say they have never cheated before are hypocrites. [Portuguese] 3.1 Pessoas que dizem que elas nunca trapacearam são hipócritas.

[English] 3.2 Everybody steals, cheats, or lies at least once in his/her life. [Portuguese] 3.2 Todo mundo rouba, trapaceia ou mente pelo menos uma vez na vida.

[English] 3.3 People have to cheat in this “dog-eat-dog” world. [Portuguese] 3.3 As pessoas precisam trapacear nesse mundo fortemente competitivo.

[English] 3.4 Salespeople are only interested in making a sale, not customer service. [Portuguese] 3.4 Vendedores estão interessados apenas em fazer uma venda, não no serviço ao consumidor.

[English] 3.5 Big companies make their profits by taking advantage of working people. [Portuguese] 3.5 Grandes empresas tiram vantagem de trabalhadores para lucrar.

[English] 3.6 Outside of my immediate family, I don't really trust anyone. [Portuguese] 3.6 Eu realmente não confio em ninguém além dos membros mais próximos da minha família (avôs, pais, irmãos, filhos e netos).

[English] 3.7 When someone does me a favor, I know they will expect one in return. [Portuguese] 3.7 Quando alguém me faz um favor, eu sei que eles esperam algo em troca.

[English] 3.8 People only work when they are rewarded for it. [Portuguese] 3.8 As pessoas somente trabalham quando são recompensadas para isso.

[English] 3.9 To a greater extent than most people realize, our lives are governed by plots hatched in secret by politicians and big businesses. [Portuguese] 3.9 Em maior medida do que a maioria das pessoas imagina, nossas vidas são governadas por conspirações escondidas em segredo por políticos e grandes empresas.

[English] 3.10 Familiarity breeds contempt. [Portuguese] 3.10 Familiaridade gera desdém (indiferença, desprezo).

[English] 3.11 Reports of atrocities in war are generally exaggerated for propaganda purposes. [Portuguese] 3.11 Relatos de atrocidades em guerras são geralmente exagerados para propósitos de propaganda.

[English] 3.12 No matter what they say, men are interested in women for only one reason. [Portuguese] 3.12 Não importa o que dizem, homens estão interessados em mulheres somente por uma razão.

[English] 3.13 When you come right down to it, it's human nature never to do anything without an eye to one's own profit. [Portuguese] 3.13 É da natureza humana nunca fazer nada sem estar com "um olho no próprio lucro".

[English] 3.14 Businesses profit at the expense of their customers. [Portuguese] 3.14 Empresas lucram às custas de seus clientes.

[English] 3.15 Most people inwardly dislike putting themselves out to help other people. [Portuguese] 3.15 A maioria das pessoas, internamente, não gosta de se colocar à disposição para ajudar outras pessoas.

[English] 3.16 Most people will use somewhat unfair means to gain profit or an advantage rather than lose it. [Portuguese] 3.16 A maioria das pessoas irá usar de meios um tanto injustos para obter lucro ou ganhar vantagem ao invés de perdê-los.

[English] 3.17 I think most people would lie in order to get ahead. [Portuguese] 3.17 Penso que a maioria das pessoas mentiria com o intuito de obter vantagem.

[English] **PART 4**: Set of questions 2 [Portuguese] **PARTE 4**: Conjunto de questões 2

[English] 4.1 Have you cheated in your academic life? [Portuguese] 4.1 Você já trapaceou na sua vida acadêmica?

- () Yes () Sim
 () No () Não

[English] 4.2 Have you cheated in your professional life? [Portuguese] 4.2 Você já trapaceou na sua vida profissional?

- Yes Sim
 No Não

[English] 4.3 Do you expect to cheat in your academic life? [Portuguese] 4.3 Você espera trapacear na sua vida acadêmica?

- Yes Sim
 No Não

[English] 4.4 Do you expect to cheat in your professional life? [Portuguese] 4.4 Você espera trapacear na sua vida profissional?

- Yes Sim
 No Não

[English] 4.5 Consider the following scenario: "In the middle of a presentation of financial results to one of your oldest and largest customers, you notice that some data and graphs are fundamentally wrong. In fact, the results are worse than those presented. You know that your customer makes decisions based on your presentation. If you recognize the mistakes in your presentation, you lose your customer." Would you recognize the mistakes?

[Portuguese] 4.5 Considere o seguinte cenário: "No meio de uma apresentação de resultados financeiros para um dos seus mais antigos e grandes clientes, você nota que alguns dados e gráficos estão fundamentalmente errados. Na verdade, os resultados são piores do que os apresentados. Você sabe que o seu cliente toma decisões com base na sua apresentação. Se você reconhecer os erros na sua apresentação, você perde o cliente". Você reconheceria os erros?

- Yes Sim
 No Não

[English] 4.6 Consider the following scenario: "You are the head of the finance department and have come to know that one of your subordinates is being fired by the owner of the company due to a decision made by you that resulted in a loss of profit. However, the owner of the company does not know that the decision was yours and your subordinate is hesitant to mention that you made the decision. If you inform the business owner that the decision was yours, you will lose your annual bonus at the end of the year that is a relevant part of your annual income." Would you inform the business owner that it was your decision? [Portuguese] 4.6 Considere o seguinte cenário: "Você é o chefe do departamento financeiro e veio a saber que um dos seus subordinados está sendo demitido pelo dono da empresa devido à uma decisão sua que resultou em perda de lucro. Contudo, o dono da empresa não sabe que a decisão foi sua e o seu subordinado está hesitante em mencionar que você foi quem tomou a decisão. Se você informar ao dono da empresa que a decisão foi sua, você perderá o seu bônus anual no fim do ano que é parte relevante da sua renda anual". Você informaria ao dono da empresa que a decisão foi sua?

- Yes Sim
 No Não

[English] 4.7 Consider the following scenario: "You are in charge of the accounting department. You have one day to reach your goal. If you do not reach the goal, you will be fired for sure. At the end of the last day to reach the goal, you find that you will not be able to comply with it unless you change the balances of some accounting accounts." Would you change account balances? [Portuguese] 4.7 Considere o seguinte cenário: "Você é o encarregado do departamento contábil. Você tem um dia para atingir a sua meta. Se você não atingir a meta, você será demitido com certeza. Ao final do último dia para atingir a meta, você constata que não irá conseguir cumpri-la, a menos que você altere os saldos de algumas contas contábeis". Você alteraria os saldos das contas?

- Yes Sim
 No Não

[English] If you have comments, criticisms and suggestions about the survey or questionnaire, please describe them in the space below. [Portuguese] Caso tenha comentários, críticas e sugestões sobre a pesquisa ou o questionário, por favor, descreva-os no espaço abaixo.

APPENDIX B – TEST B’S SURVEY

[English] **PART 1 – Informed consent form:**

[Portuguese] **PARTE 1 – Termo de consentimento livre e esclarecido:**

[English] Dear student, [Portuguese] Prezado(a) aluno(a),

[English] You are being invited to participate in an academic study on moral behavior and cynicism of business students. This study is being conducted by Vitor Hideo Nasu. [Portuguese] Você está sendo convidado(a) a participar da pesquisa sobre comportamento moral e cinismo de estudantes da área de negócios, a qual está sendo desenvolvida pelo pesquisador Vitor Hideo Nasu.

[English] Objective and method [Portuguese] Objetivo e método

[English] It consists of analyzing students’ perception on the acceptability of behaviors in academic evaluations within the scope of business undergraduate programs. The method used for data collection is the online survey. Its questions were prepared based on previous research and formulated by the researcher. [Portuguese] Consiste em analisar a visão de estudantes acerca da aceitabilidade de comportamentos em avaliações acadêmicas no âmbito de cursos de graduação da área de negócios. O método utilizado para a coleta dos dados é o questionário. As questões foram elaboradas com base em pesquisas anteriores e formuladas pelo pesquisador.

[English] Confidentiality [Portuguese] Sigilo

[English] The researcher ensures the confidentiality of the participants and their respective data. If necessary, an encoding or numbering will be used to refer to a specific participant (e.g., student 22). In addition, the data will be disclosed in an aggregate form that does not allow its connection with the respondent. All data will be used exclusively for academic purposes. [Portuguese] O pesquisador assegura o sigilo dos participantes e dos seus respectivos dados. Se necessário, será utilizada uma codificação ou numeração para se referir a algum participante específico (ex: aluno 22). Além disso, os dados serão divulgados de forma agregada e que não permita a sua vinculação com o respondente. Todos os dados serão usados exclusivamente para fins acadêmicos.

[English] Participation, risk, and benefit [Portuguese] Participação, risco e benefício

[English] Your participation in this study consists of answering the survey. For whatever reason, you can decide not to answer questions you do not want to, as well as you can refuse to participate in this study at any time. You will not receive any benefits or financial charges to participate in this study. I emphasize your participation in this research is voluntary and very important to understand the phenomenon in question [Portuguese] A sua participação nesta pesquisa consiste em responder o questionário. Por qualquer razão, você pode decidir não responder as questões que não queira, bem como pode se recusar a participar da pesquisa a qualquer momento. Você não receberá qualquer benefício ou cobrança financeira para participar deste estudo. Ressaltamos que a sua participação nesta pesquisa é voluntária e muito importante para que se entenda o fenômeno em questão.

[English] Authorization [Portuguese] Autorização

[English] I fully understand the content of this informed consent form and accept to participate in this research. I am fully aware I can contact the researcher at any time to request further clarification on this study. [Portuguese] Compreendo na íntegra o conteúdo deste termo de consentimento livre e esclarecido e aceito participar desta pesquisa. Tenho plena consciência de que posso, a qualquer momento, entrar em contato com o pesquisador para solicitar maiores esclarecimentos sobre este estudo.

[English] Contact: [Portuguese] Contato:

Vitor Hideo Nasu
E-mail: vnasu@usp.br

[English] I am aware of the content of this informed consent form and agree to participate in the research: [Portuguese] Ciente do conteúdo do termo de consentimento livre e esclarecido, concordo em participar da pesquisa:

() Yes () Sim
() No () Não

[English] **PART 2: Participant’s information** [Portuguese] **PARTE 2: Informações do participante**

[English] 2.1 Sex: [Portuguese] 2.1 Sexo:

- Male Masculino
 Female Feminino

[English] 2.2 Age (in completed years): [Portuguese] 2.2 Idade (em anos completos): _____.

[English] 2.3 Ethnicity: [Portuguese] 2.3 Etnia:

- White Branca
 Otherwise Caso contrário

[English] 2.4 Whether formally or informally, do you currently have paid work? [Portuguese] 2.4 Seja formalmente ou informalmente, no momento, você exerce trabalho remunerado?

- Yes Sim
 No Não

[English] 2.5 Do you consider yourself a religious person? [Portuguese] 2.5 Você se considera uma pessoa religiosa?

- Yes Sim
 No Não

[English] 2.6 Academic major: [Portuguese] 2.5 Formação acadêmica:

- Accounting Contabilidade
 Otherwise Caso contrário

[English] PART 3: Cynicism questions [Portuguese] PARTE 3: Questões de cinismo

[English] From a scale from 1 (totally disagree) to 5 (totally agree) points, rate the following statements: [Portuguese] Em uma escala de 1 (totalmente discordo) a 5 (totalmente concordo) pontos, dê uma nota às seguintes afirmações:

[English] 3.1 People who say they have never cheated before are hypocrites. [Portuguese] 3.1 Pessoas que dizem que elas nunca trapacearam são hipócritas.

[English] 3.2 Everybody steals, cheats, or lies at least once in his/her life. [Portuguese] 3.2 Todo mundo rouba, trapaceia ou mente pelo menos uma vez na vida.

[English] 3.3 People have to cheat in this "dog-eat-dog" world. [Portuguese] 3.3 As pessoas precisam trapacear nesse mundo de "cão come cão" (fortemente competitivo).

[English] 3.4 Most people inwardly dislike putting themselves out to help other people. [Portuguese] 3.4 Penso que a maioria das pessoas, em seu interior, não gosta de se colocar à disposição para ajudar outras pessoas.

[English] 3.5 Most people will use somewhat unfair means to gain profit or an advantage rather than lose it. [Portuguese] 3.5 Penso que a maioria das pessoas irá usar meios um tanto injustos para obter lucro ou ganhar vantagem em vez de perdê-los.

[English] 3.6 I think most people would lie in order to get ahead. [Portuguese] 3.6 Penso que a maioria das pessoas mentiria com o intuito de obter vantagem.

[English] 3.7 No one cares much what happens to you. [Portuguese] 3.7 Ninguém se importa muito com o que acontece comigo.

[English] 3.8 I commonly wonder what hidden reasons another person may have for doing something nice for me. [Portuguese] 3.8 Eu comumente me pergunto que razões ocultas outra pessoa pode ter para fazer algo de bom por mim.

[English] PART 4: Cheating questions [Portuguese] PARTE 4: questões de trapaça

[English] From a scale from 1 (totally disagree) to 5 (totally agree) points, rate the following statements as to whether or not they are acceptable: [Portuguese] Em uma escala de 1 (totalmente discordo) a 5 (totalmente concordo) pontos, dê uma nota às seguintes afirmações sobre o quão são aceitáveis:

[English] 4.1 Share questions or answers of an exam to students who will take it later [Portuguese] 4.1 Passar questões ou respostas da avaliação para alunos que irão fazê-la depois.

[English] 4.2 Receive questions or answers of an exam from someone who already did it [Portuguese] 4.2 Obter questões ou respostas da avaliação de alguém que já a fez.

[English] 4.3 Take an exam in place of another student [Portuguese] 4.3 Fazer a avaliação no lugar de outro aluno.

[English] 4.4 Use electronic devices to cheat [Portuguese] 4.4 Usar dispositivos eletrônicos para “colar”.

[English] 4.5 Indicate a false health problem to justify absence [Portuguese] 4.5 Indicar um falso problema de saúde para justificar a ausência.

[English] 4.6 Indicate a false work appointment to justify absence [Portuguese] 4.6 Indicar um falso compromisso de trabalho para justificar a ausência.

[English] 4.7 Use a false death in the family to justify absence [Portuguese] 4.7 Usar uma falsa morte na família para justificar a ausência.

[English] 4.8 Use books, handouts, or notebooks in non-allowed examinations [Portuguese] 4.8 Usar livros, apostilas ou cadernos em avaliações sem consulta.

[English] 4.9 Share responses with other students during an exam [Portuguese] 4.9 Compartilhar respostas com outros alunos durante a avaliação.

[English] 4.10 Receive responses from other students during an exam [Portuguese] 4.10 Receber respostas de outros alunos durante a avaliação.

[English] Thank you for your participation! [Portuguese] Obrigado pela sua participação!

APPENDIX C – DEFINITIVE SURVEY (PORTUGUESE VERSION)

TERMO DE CONSENTIMENTO LIVRE E ESCLARECIDO (TCLE)

Prezado(a) participante,

Você está sendo convidado(a) a participar da pesquisa de tese de doutorado sobre o tema de cinismo e trapaça na área de contabilidade que está sendo desenvolvida pelo aluno Vitor Hideo Nasu, sob orientação do Prof. Dr. Luís Eduardo Afonso, inscrito no Programa de Pós-graduação em Controladoria e Contabilidade (PPGCC) da Faculdade de Economia, Administração, Contabilidade e Atuária da Universidade de São Paulo (FEA/USP).

Objetivo e método

Este trabalho tem como objetivo investigar o cinismo dos profissionais contábeis e sua relação com a trapaça. Para a coleta de dados, será administrado um único questionário, estruturado da seguinte forma: Na parte 1, há questões sobre o cinismo. A parte 2 tem perguntas sobre trapaça. Na parte 3, há cenários. A parte 4 traz questões sobre desajustabilidade social. A quinta e última parte contém perguntas sobre as características do respondente.

Confidencialidade e sigilo

De acordo com os padrões éticos da pesquisa acadêmica, o autor assegura o sigilo dos participantes e dos seus dados. Não é preciso se identificar no questionário. Os resultados serão divulgados agregadamente, de maneira que não permitam a identificação e/ou a vinculação das respostas aos seus respondentes. Todos os dados fornecidos pelos participantes serão utilizados exclusivamente para fins acadêmicos e serão armazenados em cofre eletrônico criptografado do OneDrive por sete anos contados a partir da data da disponibilização/publicação do(s) trabalho(s) (tese ou artigos decorrentes da tese).

Participação, riscos e benefícios

Sua participação consiste em responder o questionário. Você é livre para não responder qualquer pergunta que não queira. A sua participação é totalmente voluntária e, portanto, você não receberá nenhum incentivo, nem terá custo financeiro. Destaca-se que você pode decidir não participar deste estudo, bem como poderá retirar o seu consentimento a qualquer momento ou etapa da pesquisa, por qualquer razão, sem qualquer prejuízo. Reforça-se que a sua participação é muito valiosa, uma vez que contribuirá para uma melhor compreensão do tema investigado. Ao final deste TCLE, há um campo no qual você poderá informar o seu endereço eletrônico (e-mail) para receber os resultados deste estudo. Você também pode consultar a Resolução 510/2016 do Conselho Nacional de Saúde (CNS) para maiores detalhes acerca dos procedimentos éticos da pesquisa científica (<http://conselho.saude.gov.br/resolucoes/2016/Reso510.pdf>).

Comitê de Ética em Pesquisa (CEP)

“O Comitê de Ética em Pesquisa com Seres Humanos da FFLCH/USP recebe, avalia e acompanha, nos seus aspectos éticos, projetos de pesquisa submetidos ao sistema CEP-CONEP, com a finalidade de resguardar a seguridade aos direitos e deveres dos participantes de pesquisas e da comunidade científica” (<https://pesquisa.fflch.usp.br/cep>). Esta pesquisa foi aprovada pelo CEP/FFLCH/USP (Plataforma Brasil, parecer nº 5.184.428) cujos dados de contato constam ao final deste TCLE.

CONTATO DOS PESQUISADORES:

Vitor Hideo Nasu
Doutorando em Controladoria e Contabilidade
Universidade de São Paulo (USP)
E-mail: vnasu@usp.br
Tel.: [omitido]

Prof. Dr. Luís Eduardo Afonso
Professor Associado
Universidade de São Paulo (USP)
E-mail: lafonso@usp.br

CONTATO DO COMITÊ DE ÉTICA EM PESQUISA:

Comitê de Ética em Pesquisa com Seres Humanos da FFLCH/USP
Telefone: (11) 2648-6560
E-mail: ceph-fflch@usp.br
Endereço: Rua do Lago, 717 - sala 110, Prédio da Administração da FFLCH - CEP 05508-080 - Cidade Universitária - São Paulo/SP

Você compreendeu o conteúdo na íntegra deste Termo de Consentimento Livre e Esclarecido e concorda em participar da pesquisa?

() Sim () Não

Caso queira receber os resultados desta pesquisa, informe o seu endereço eletrônico (e-mail) por favor:

Parte 1: Questões sobre cinismo

Nesta primeira parte, você deve assinalar o seu grau de concordância com as afirmações a partir de uma escala de 1 (Discordo totalmente) a 5 (Concordo totalmente).

- 1.1 Pessoas que dizem nunca terem trapaceado antes são hipócritas.
- 1.2 Todos roubam, trapaceiam ou mentem pelo menos uma vez na vida.
- 1.3 Pessoas têm que trapacear neste mundo altamente competitivo.
- 1.4 Vendedores estão somente interessados em fazer uma venda, não no atendimento ao cliente.
- 1.5 As grandes empresas lucram ao tirarem vantagem de pessoas trabalhadoras.
- 1.6 Eu não confio em ninguém, exceto nos meus familiares próximos.
- 1.7 Quando uma pessoa me faz um favor, eu sei que ela espera um favor em troca.
- 1.8 As pessoas só trabalham quando são recompensadas por isso.
- 1.9 Mais do que as pessoas imaginam, nossas vidas são governadas por conspirações feitas em segredo por políticos e grandes empresas.
- 1.10 As pessoas não dão valor ao que têm.
- 1.11 Relatos de atrocidades na guerra são geralmente exagerados para fins de propaganda.
- 1.12 É da natureza humana nunca fazer nada sem antes olhar para o próprio lucro.
- 1.13 Empresas lucram às custas de seus clientes.
- 1.14 A maioria das pessoas não gosta de se expor para ajudar outras pessoas.
- 1.15 A maioria das pessoas usa de meios um tanto injustos para obter lucro ou uma vantagem.
- 1.16 A maioria das pessoas mentiria para progredir.
- 1.17 Ninguém se importa muito com o que acontece com você.
- 1.18 Geralmente me pergunto que motivos ocultos outra pessoa pode ter para fazer algo de bom para mim.

Parte 2: Questões sobre trapaça (cheating)

Obrigado por ter respondido a Parte 1! Agora, nesta segunda parte, para as questões 2.1 a 2.10, você deve assinalar o seu grau de aceitabilidade em relação às afirmativas a partir de uma escala de 1 (Totalmente inaceitável) a 5 (Totalmente aceitável). E, para as questões 2.11 a 2.13, você deve assinalar Sim ou Não.

- 2.1 Reconhecer um valor menor de perdas esperadas com crédito de liquidação duvidosa (PECLD) apenas porque você deseja que seu departamento receba um bônus.
- 2.2 Compartilhar informações sobre seu antigo empregador com a administração de sua empresa atual para se promover.
- 2.3 Forjar um documento que você perdeu e que os auditores estão exigindo.
- 2.4 Consumir recursos da empresa sem autorização, mesmo que sejam de baixo valor.
- 2.5 Postar mensagem depreciativa em relação à profissão contábil em rede social porque você está insatisfeito com o trabalho de seus órgãos de classe.
- 2.6 Aceitar ofertas de dinheiro em troca de informações financeiras privilegiadas.
- 2.7 Usar uma taxa mais baixa do que a normal para depreciar ativos imobilizados sem documentação para apoiá-la, apenas porque seu superior ordenou.
- 2.8 Manter-se quieto quando notar um erro relevante nas demonstrações financeiras causado por seu amigo contador.
- 2.9 Não reportar conflito de interesse por medo de perder o seu cliente.
- 2.10 Não fazer nada em relação ao seu cliente que compra e vende mercadorias sem notas fiscais.
- 2.11 Você já trapaceou na sua vida pessoal?
- 2.12 Você já trapaceou na sua vida acadêmica?
- 2.13 Você já trapaceou na sua vida profissional?

Parte 3: Cenários

Obrigado por ter respondido a Parte 2! Nesta terceira parte, há quatro cenários cujo tipo de resposta é do formato de múltipla-escolha.

Cenário 1: Você está preparando a sua declaração de imposto de renda pessoal. Durante o ano você fez diversas contribuições de caridade substanciais que totalizaram \$1.700. Além disso, você fez várias contribuições menores para as quais não recebeu recibos. Você estima o valor destes itens em não mais de \$150. Ao preparar a declaração de imposto de renda deste ano, você percebe que, ao declarar mais de \$2.000 em despesas de caridade (em vez de

\$1.850), você cairia para uma faixa de imposto mais baixa, o que lhe economizaria cerca de \$100 em impostos. Você declararia mais de \$2.000 em contribuições de caridade?

Sim Provavelmente sim Incerto Provavelmente não Não

Cenário 2: Você foi até uma loja com sua vizinha e o filho dela. Quando você voltou para o carro, sua vizinha percebeu que o filho dela pegou um pequeno item na loja no valor de cerca de \$5, que não foi pago. Sua vizinha repreendeu a criança e então se virou para você e disse que ela estava pronta para ir. Você perguntou a ela se ela voltaria à loja para pagar pelo item. Ela disse que não vale a pena a preocupação. Você se recusa a levá-la para casa a menos que ela volte à loja e pague pelo item?

Sim Provavelmente sim Incerto Provavelmente não Não

Cenário 3: Enquanto almoçava com vários de seus colegas na semana passada, você ouviu uma discussão sobre a situação financeira de uma empresa cliente. Um contador que trabalhava em estreita colaboração com esta empresa notou quedas significativas nas vendas e nas contas a receber. Ele não tinha certeza de quão ruim era a situação, até que ouviu um boato na empresa sobre a possibilidade desta pedir falência. Você agora está preocupado porque possui uma parte significativa de ações da empresa. Você vende as ações com base nessas informações privilegiadas?

Sim Provavelmente sim Incerto Provavelmente não Não

Cenário 4: A sua empresa tem a política de reembolsar despesas de refeição em até \$50. Em uma viagem de negócios, você jantou com a sua irmã. O custo total desta refeição para você e sua irmã foi de \$35,70. O custo de sua refeição sozinha foi de \$16,30. Você sabe que outras pessoas em sua empresa costumam apresentar pedidos de reembolso de despesas que inclui terceiros. Você reivindica o valor total para reembolso?

Sim Provavelmente sim Incerto Provavelmente não Não

Parte 4: Questões de desejabilidade social

Obrigado por ter respondido a Parte 3! Nesta quarta parte, você deve assinalar o seu grau de concordância com as afirmações a partir de uma escala de 1 (Discordo totalmente) a 5 (Concordo totalmente).

- 4.1 Gosto de fofocar às vezes.
- 4.2 Houve ocasiões em que tirei vantagem de alguém.
- 4.3 Estou sempre disposto a admitir quando cometo um erro.
- 4.4 Sempre tento praticar o que prego.
- 4.5 Às vezes, tento me vingar, em vez de perdoar e esquecer.
- 4.6 Às vezes, realmente insisto em fazer as coisas do meu jeito.
- 4.7 Houve ocasiões em que tive vontade de quebrar coisas.
- 4.8 Nunca fico ressentido quando me pedem para retribuir um favor.
- 4.9 Nunca fiquei irritado quando as pessoas expressaram ideias muito diferentes das minhas.
- 4.10 Nunca disse algo de propósito que ferisse os sentimentos de alguém.

Parte 5: Informações do participante

- 5.1 Sexo Masculino Feminino
- 5.2 Idade (em anos): _____.
- 5.3 Cor ou raça Branca Preta Amarela Parda Indígena Ignorada
- 5.4 Religião Cristianismo Islamismo Hinduísmo Outra religião Ateísmo/Sem religião
- 5.5 Renda familiar mensal 0 a 3 salários mínimos (R\$0,00 a R\$3.636,00) de 3 a 6 salários mínimos (R\$3.636,01 a R\$7.272,00) mais de 6 salários mínimos (mais de R\$7.272,00).
- 5.6 Escolaridade (assinalar o mais elevado) Ensino técnico em contabilidade Bacharel em contabilidade (graduação) Especialização/MBA Mestrado Doutorado
- 5.7 Você trabalha Somente no setor público Somente no setor privado Em ambos os setores Não trabalho
- 5.8 Em que região você trabalha? Norte Nordeste Centro-Oeste Sudeste Sul Não trabalho
- 5.9 Você possui CRC ativo? Sim Não
- 5.10 Quantos anos de experiência você possui de atuação prática na área contábil? (em anos completos)
_____.

A sua resposta foi registrada. Muito obrigado pela sua colaboração!

APPENDIX D – IRB’S REPORT

FACULDADE DE FILOSOFIA,
LETRAS E CIÊNCIAS
HUMANAS DA UNIVERSIDADE
DE SÃO PAULO



PARECER CONSUBSTANCIADO DO CEP

DADOS DO PROJETO DE PESQUISA

Título da Pesquisa: Ganhos Pessoais, Perdas Sociais: Cinismo e Trapaça em Contabilidade à Luz de Princípios Morais Fundamentais

Pesquisador: VITOR HIDEO NASU

Área Temática:

Versão: 2

CAAE: 52864921.2.0000.0138

Instituição Proponente: UNIVERSIDADE DE SAO PAULO

Patrocinador Principal: FUND COORD DE APERFEICOAMENTO DE PESSOAL DE NIVEL SUP

DADOS DO PARECER

Número do Parecer: 5.184.428

Apresentação do Projeto:

Conforme parecer original.

Objetivo da Pesquisa:

Conforme parecer original.

Avaliação dos Riscos e Benefícios:

Conforme parecer original.

Comentários e Considerações sobre a Pesquisa:

Conforme parecer original.

Considerações sobre os Termos de apresentação obrigatória:

Conforme parecer original.

Recomendações:

Conforme parecer original.

Conclusões ou Pendências e Lista de Inadequações:

Todas as pendências apontadas no parecer original foram atendidas pelo pesquisador, no tocante à revisão do TCLE, de forma a conter todos os elementos exigíveis. O projeto deve ser aprovado.

Considerações Finais a critério do CEP:

Endereço: DO LAGO 717, Sala 110 - Cidade Universitária

Bairro: BUTANTA

CEP: 05.508-080

UF: SP

Município: SAO PAULO

Telefone: (11)2648-6560

E-mail: ceph-ffch@usp.br

FACULDADE DE FILOSOFIA,
LETRAS E CIÊNCIAS
HUMANAS DA UNIVERSIDADE
DE SÃO PAULO



Continuação do Parecer: 5.184.428

Este parecer foi elaborado baseado nos documentos abaixo relacionados:

Tipo Documento	Arquivo	Postagem	Autor	Situação
Informações Básicas do Projeto	PB_INFORMAÇÕES_BÁSICAS_DO_PROJETO_1824538.pdf	17/11/2021 13:14:55		Aceito
Outros	Respostas_Parecer.docx	17/11/2021 13:12:56	VITOR HIDEO NASU	Aceito
Projeto Detalhado / Brochura Investigador	Projeto_Pesquisa_V2.docx	17/11/2021 13:12:03	VITOR HIDEO NASU	Aceito
TCLE / Termos de Assentimento / Justificativa de Ausência	TCLE_V3.docx	17/11/2021 13:10:50	VITOR HIDEO NASU	Aceito
Declaração de Pesquisadores	Declaracao_PesqAssistente_V2.pdf	13/10/2021 18:32:32	VITOR HIDEO NASU	Aceito
Declaração de Pesquisadores	Declaracao_PesqResponsavel_V2.pdf	13/10/2021 18:32:24	VITOR HIDEO NASU	Aceito
Cronograma	Cronograma_V2.pdf	13/10/2021 18:32:04	VITOR HIDEO NASU	Aceito
Folha de Rosto	FolhadeRosto.pdf	16/09/2021 10:50:27	VITOR HIDEO NASU	Aceito

Situação do Parecer:

Aprovado

Necessita Apreciação da CONEP:

Não

SAO PAULO, 22 de Dezembro de 2021

Assinado por:
Ana Lúcia Pastore Schritzmeyer
(Coordenador(a))

Endereço: DO LAGO 717, Sala 110 - Cidade Universitária
Bairro: BUTANTA **CEP:** 05.508-080
UF: SP **Município:** SAO PAULO
Telefone: (11)2648-6560 **E-mail:** cepf-flch@usp.br