Main article

Psychopathy and accounting students’ attitudes towards unethical professional practices

Charles D. Bailey

School of Accounting, James Madison University, MSC 0204, Harrisonburg, VA 22807, United States

ARTICLE INFO

Article history:
Received 11 November 2016
Received in revised form 20 September 2017
Accepted 21 September 2017
Available online xxxx

Keywords:
Ethics
Fraud triangle
Psychopathy
Dark triad
Accounting students

ABSTRACT

Psychopathy is a personality trait characterized by deficits of conscience and empathy, leading to callous attitudes and manipulative behavior, and is one of the “Dark Triad” of personality variables, along with Machiavellianism and narcissism. It has gained some attention in accounting literature, and clearly has serious implications for fraud and unethical behavior by accountants and auditors—arguably more so than other dark personality traits. Using a national sample of accounting students, this study documents the levels of psychopathy, the correlations with certain attitudes about unethical professional practices, and the potential trend across academic class level. Comparisons are made to previous samples of college students, accounting faculty, prisoners, and the general population. The responses of individuals high on the scale are described to offer insight into the attitudes and beliefs of those individuals. Implications for accounting education and opportunities for further research are discussed.

© 2017 Published by Elsevier Ltd.

1. Introduction

Understanding the nature of accounting students has long been recognized as an objective of accounting education research (e.g., Apostolou, Dorminey, Hassell, & Rebele, 2017; Rebele et al., 1998; Williams, Tiller, Herring, & Scheiner, 1988). Apostolou et al. (2017) noted a 33 percent increase in such articles from 2015 to 2016. A knowledge of the characteristics of students attracted to the accounting profession, and of how the curriculum interacts with these characteristics, can guide recruitment and educational efforts—which largely determine the makeup of the accounting profession.

Recently, the “Dark Triad” personality traits of psychopathy, Machiavellianism, and narcissism have gained attention in accounting and business research (e.g., Bailey, 2015; Majors, 2016; Murphy, 2012). Arguably the most concerning among these traits is psychopathy, defined by a lack of conscience (Hare, 1993). Clearly, a deficit of conscience facilitates rationalization, promoting fraudulent acts. Trompeter, Carpenter, Desai, Jones, and Riley (2013, 294) surmise that “personality matters in economic crime…[and] may be useful in understanding an individual’s ability to rationalize.” Ramamoorti (2008) identifies psychopathy as an area of behavioral science relevant to the study of fraud and forensic accounting, and argues that accounting students are poorly trained in the psychology of fraud.

E-mail address: baile2cd@jmu.edu

It is worth noting that the study of personality was out of favor among psychologists from about 1968 until 1990, a period described as the “dark ages of personality” (Revelle, Wilt, & Condon, 2011, 14). Accounting researchers naturally were influenced, although they lagged the trend and have been slow to recover, but they are doing so. In addition to the research cited as relevant to this paper, recent education-related examples include Kovar, Ott, and Fisher (2003), Burton, Daugherty, Dickins, and Schisler (2016) and Farag and Elias (2016).

https://doi.org/10.1016/j.jaccedu.2017.09.004
0748-5751/© 2017 Published by Elsevier Ltd.

Please cite this article in press as: Bailey, C. D. Psychopathy and accounting students’ attitudes towards unethical professional practices. Journal of Accounting Education (2017), https://doi.org/10.1016/j.jaccedu.2017.09.004
Given that personality traits, including psychopathy, tend to be stable across one’s lifetime (e.g., Campbell, Doucette, & French, 2009; Harpur & Hare, 1994), a study of the accounting student population also provides a baseline relevant to practitioners. To my knowledge, the only mention of psychopathy in empirical accounting education research is by Cook, Bay, Visser, Myburgh, and Njoroge (2011), who employ a measure of psychopathy as a control variable in their study of emotional intelligence.

The purpose of this study is to investigate the levels and patterns of psychopathic tendency among US accounting students. At subclinical levels, psychopathy is measured by an established self-report instrument (Levenson, Kiehl, & Fitzpatrick, 1995), and the callous attitudes expressed by individuals scoring high on this instrument are disturbing in their implications for the commission of fraudulent or unethical acts. Moreover, the study finds significant correlations between psychopathy scores and acceptance of specific fraudulent unethical acts, contributing to the research that indicates acceptance of such acts implies a higher likelihood of their commission (e.g., Riopka, Coupland, & Olver, 2015).

The connection between psychopathic thought processes and acceptance of unethical practices provides insights relevant to the teaching of internal controls and forensic accounting. The descriptive data, being the first evidence of the levels of psychopathy among accounting students, is a starting point for further investigation of this important factor and its implications for recruitment and training of accounting students.

The remainder of this paper is organized as follows: The next section is a review of the literature and the development of research questions. The current study is then described, followed by a report of the results. The final section offers a discussion of the implications, limitations and potential for further research.

2. Literature review and development of research questions

This section addresses the nature of psychopathy, measurement of the construct, and its relationship to other personality factors. It then develops four research questions to be addressed by the current study.

2.1. Psychopathy

At least as early as the landmark clinical work by Cleckley (1941/1976), psychopathy has been recognized as a personality disorder characterized by a lack of conscience and low empathy, usually accompanied by high stress tolerance, cold-heartedness, superficial charm, egocentricity, manipulativeness, and a variety of antisocial behaviors (Hare, 1993). Psychopathy does not respond well to treatment, and, like other personality factors, is slow to change. Growing evidence supports the long-held belief that it reflects innate brain differences (e.g., Decety, Chen, Harenski, & Kiehl, 2013).

Psychopathy reflects radical rationality (homo economicus), not insanity; psychopaths know right from wrong, but do not care. Glenn, Koleva, Iyer, Graham, and Ditto (2010) propose that psychopathic individuals “do not construe [their] personal identities in moral terms” (497) and are not motivated to be, or be seen as, moral individuals. Experimental findings by Glenn et al. (2010) confirm that persons higher in psychopathy may judge an act to be unethical but not form an intention to behave accordingly.

Robert Hare4 worked for many years with Canadian prisoners and developed the gold-standard clinical test of psychopathy, the Psychopathy Checklist, Revised (PCL-R). Psychopathy is a personality disorder with at least two dimensions or factors.5 “Primary” psychopathy is “generally viewed as the core of the psychopathy construct” (Lee & Ashton, 2005, 1576). It includes an inclination to lie, a lack of remorse, callousness, and manipulativeness—which are characteristics predictive of fraud. These tendencies usually are facilitated by superficial charm. “Secondary” psychopathy includes impulsivity, intolerance of frustration, quick-temper, and lack of long-term goals.

Psychology literature identifies “successful psychopaths,” who tend to be high on primary psychopathy and low on secondary psychopathy (Lykken, 1995). Stevens, Deuling, and Armenakis (2012) examine such individuals’ reactions to ethical dilemmas, providing an empirical test of psychopathy’s relationship to unethical behavior. They find that psychopathy facilitates moral disengagement, allowing one to engage in practices they know to be wrong while maintaining an acceptable self-image. A salient example is Bernie Madoff, who appeared to maintain a normal family life, but whom “former employees describe . . . as a ruthless, detached individual who showed little remorse for robbing his innocent victims of their life savings” (Quow, 2013, 74).

---

4 In contrast, a “clinical” diagnosis is more severe and would require direct observation of a patient by a competent professional. Subclinical levels sometimes are termed “everyday psychopathy” because of their prevalence in the general population.

5 Readers familiar with Rest’s (1986) Four-Component Model of ethical behavior will recognize this as a failure to complete the third component in the model.


7 The number of factors still is debated in the psychology literature (Murphy & Giurgiutiu, 2012). The two-factor structure is the basis for much research, however, and seems especially suited for purposes of this study.

---

Please cite this article in press as: Bailey, C. D. Psychopathy and accounting students’ attitudes towards unethical professional practices. *Journal of Accounting Education* (2017), https://doi.org/10.1016/j.jaccedu.2017.09.004
دریافت فوری متن کامل مقاله

امکان دانلود نسخه تمام متن مقالات انگلیسی
امکان دانلود نسخه ترجمه شده مقالات
پذیرش سفارش ترجمه تخصصی
امکان جستجو در آرشیو جامعی از صدها موضوع و هزاران مقاله
امکان دانلود رایگان ۲ صفحه اول هر مقاله
امکان پرداخت اینترنتی با کلیه کارت های عضو شتاب
دانلود فوری مقاله پس از پرداخت آنلاین
پشتیبانی کامل خرید با بهره مندی از سیستم هوشمند رهگیری سفارشات