



INFLUENCE OF NARCISSISM ON COUNTERPRODUCTIVE WORK BEHAVIORS: A MODERATION OF ETHICAL CLIMATE

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ABSTRACT

At workplace, dealing with peoples who are positive by nature and shows humbleness is much easier than unconstructive, and narcissistic. This study investigated the impact of narcissism on the counterproductive work behaviors in the audit firms of Pakistan. The moderating role of the ethical climate has been analyzed in the relationship of narcissism and counterproductive work behaviors. PROCESS-macro was used to test the moderated effect of the ethical climate. Confirmatory factor analysis was also used to check the validity of the data. The finding of the study revealed that there is a positive relationship between narcissism and counterproductive work behaviors. Furthermore, the study demonstrated higher level of ethical climate reduces the effects of narcissism on counterproductive work behaviors. This study provides meaningful insights to the managerial practitioners on how they can decrease negative work behaviors of the employees by reducing narcissism. Furthermore, this study contributed to the ethical climate theory and suggested that ethical climate played significant role in weakening the effect of narcissism on employees' counterproductive work behaviors.

KEYWORDS: Narcissism, Ethical climate, Counterproductive work behaviors

1. INTRODUCTION

Personality is a significant predictor of diverse work-related behaviors, such as manipulation or theft. The word narcissism originates from ancient Greek language. This concept emerges from the story of a man, Narcissus, who became adoringly obsessed with his own resonance in water prompted him a consequence of narcissism (Jorstad, 1996; King, 2007). This term commonly suggests an individual who has a serious self-adoration, pretentious feeling of self-importance and privilege (Chughtai et al., 2022; Duchon & Burns, 2008). According to Kelloway and Thibault (2020) mostly narcissists people are involved in the negative counterproductive work activities rather than positive activities. Narcissism behavior caused negative emotions like employee counter productivity (Weidmann et al., 2023; Braun, Aydin, Frey & Fues, 2018; Hoffman et al., 2011).

Counterproductive work behaviors are planned behaviors which affect an individual negatively and hurts others (Bolton et al., 2010). These behaviors become more stable after some time. Over the earlier decade, a growing number of progressive studies found that counterproductive behaviors lead to abatement of work execution and enlargement of organizational expenses (Wei & Steven, 2013). Literature studies also revealed that narcissists leaders are more frequently engage in counterproductive behaviors of the employees (Junca & Silva, 2022; Forsyth et al., 2012; Wilhau, 2021). Narcissistic leaders have been found a most important indicator of these negative work behaviors (Cohen et al., 2013).

The apparent self-confidence, zeal for power, and ruthlessness of destructively narcissistic attitude is very common in the auditors (Banimahd, Dilami & Javanmard, 2013). This unethical behavior in accounting climate leads to the negative performance of the auditors (Micheal & Weber, 2014). According to Aghaz et al. (2014) audit firms are facing unethical climate and counterproductive work behaviors because of the narcissism. Grijalva and Newman (2015) validated and suggested to examine robust relationship between narcissism and counterproductive work behaviors.

Semi-structured interviews and group discussion sessions were organized with managers, assistant managers, and job in charges of different audit firms in Islamabad and Rawalpindi. It was concluded that audit firms are facing problem of narcissists attitude at workplace in Pakistan. Moreover, previous studies investigated different personality traits that boosted employee counterproductive work behaviors. But narcissism is still not investigated in relationship with counterproductive work behaviors (Ramzi & Dominik, 2023; Pincus et al. 2009). Previous studies also suggested that combined effect of both personal and situational antecedents of counterproductive work behaviors should be examined (Fine et al., 2010; Aghaz et al., 2014; Moradi et al., 2010). Based on above suggestions and gap identification in the literature, this study has examined the effect of narcissism on counterproductive work behaviors. The moderating effect of ethical climate in the relationship was also validated empirically.

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2. LITERATURE REVIEW

2.1. NARCISSISM AND COUNTERPRODUCTIVE WORK BEHAVIORS

Narcissism involves arrogant behavior, lack of empathy and negative feelings for others. People with such behavior of narcissism is self-centered, manipulative and demanding (Weidmann et al., 2023; Bushman, Campbell, Paulhus, & Robins, 2015). Narcissism behavior caused negative emotions like employee counter productivity (Junca & Silva, 2022; Braun, Aydin, Frey & Fues, 2018). Individuals with such narcissistic behavior believe that the world revolves around them and they are always in need of admiration and praising. They have a desire to keep the focus on themselves at all the times. Narcissism is a tolerably stable individual refinement including radiance, self-regard and extended self-sees (Burger, Kanbach & Kraus, 2023; Campbell & Finkel, 2006; Morf & Rhodewalt, 2001). Narcissists succeed or fall flat as pioneers have a place on their identities (Post, 1986).

A behavior that's socially criticized can be examined through moral philosophy or ethical ideology is alternate workplace behavior (Robinson & Bennett, 1995; Henle et al., 2005). This behavior has negative result or consequences at both organizational and individual level (Viswesvaran & Ones, 2000; Hunt, 1996; Rotundo & Sackett, 2002). A counterproductive behavior always violates the organizational rules, regulations, norms, and discipline. These behaviors are very costly and risky, and always push organization to back and decreases performance (Mount, 2006). Grandiose narcissism and counterproductive behaviors have very strong relationship with each other (Piotrowska et al., 2018).

Literature studies found (Palmar, 2017; Krischer, 2010) individuals scored high on dark personality traits like narcissism are mostly like to engage in the counterproductive work behaviors counterproductive behaviors is a form of deviance that leads to employees' emotional exhaustion. Prevailing studies in literature empirically validated the effect of narcissism on the counterproductive work behaviors (Ramzi & Dominik, 2023; Elsayy, Alghurabli, Elbadawi, & Fatin, 2022; Braun, 2018). Owing to this concept, positive relationship between narcissism and counterproductive work behaviors was examined (Moradi et al., 2010). It has been found that people who are at top administrative and managerial positions are mostly likely to be narcissists with their subordinates that leads to counterproductive work behaviors (Hoffman et al., 2011). Consequently, counterproductive work behaviors have become an issue which need solution (MacLane & Walmsley, 2010; Bolton et al., 2010). These practices perceive to a negative development in the employees' behavior due to narcissism (Cohen et al., 2013). Based on above literature, this study proposed following hypothesis.

H1: Narcissism is positively related to organizational counterproductive work behaviors

2.2. MEDIATING ROLE OF ETHICAL CLIMATE

The ethical climate of an organization has been illuminated as the mutual perception about ethical behaviors and how ethical issues and problems should be solved in the organization (Peterson, 2002). Ethics is the way of conduct which effects narcissism negatively (Dollman, 2011; Watson, 2010). Narcissism may produce certain issues that are specifically identified with HR practices, for example, anti-productive work conduct (animosity and harassing) and an excessively sexualized working environment (Campbell et al., 2011). Similarly, one more study found a strong positive relationship between unethical behavior and narcissism (Blair, Helland & Walton, 2017). According to Erkutlu and Chafra (2017) a very strong relationship exists between unethical leadership and narcissism. This term commonly suggests an individual who has a serious adoration for self, an affected feeling of self-importance, and an effective feeling of privilege (Duchon & Burns, 2008).

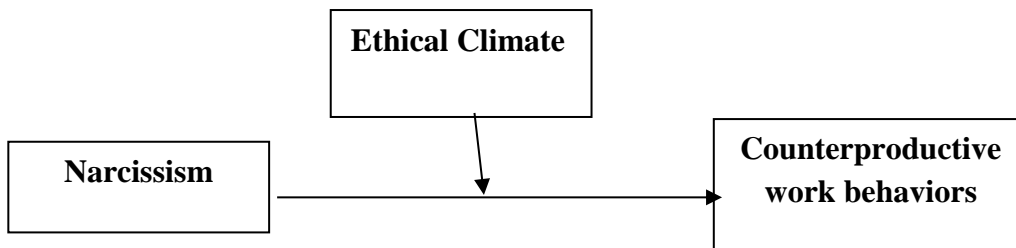
There is a very strong relationship exists between narcissism and ethical climate in the literature (Moradi, 2013; Bergman et al., 2013). Over the earlier decade, growing number of progressive studies have found that CWBs leads to delay in the work execution (Wei & Steven 2013). These work behaviors are preplanned practices that in turn hurt an organization and/or an individual (Bolton et al. 2010). Despite the fact that various researchers see CWBs as an arrangement of unmistakable behavior with specific results (Guo, 2012; Spector et al. 2006), most researchers believe that such practices are more or less interrelated and can be combined into a companionless variable (Sackett, 2002).

Narcissistic people as opposed to critical correspondence with others, activity with others, in this manner, it appears to be impossible that the narcissistic pioneers to let their subordinates or partners who join in hierarchical basic leadership (Samier & Atkins, 2010). As indicated by (Samier & Atkins, 2010) some pioneer's attributes are: poor gathering investments, considers staff as lesser individuals, does not take obligations regarding own activities, works alone instead of cooperatively, and demonstrates no sympathy toward others (Samier & Atkins, 2010). However, CWBs include an arrangement of behaviors as opposed to a single behavior. In various conditions or after some time they are more stable and might be affected by personality traits like narcissism (Cohen et al., 2013; Cain et al., 2008; Miller & Campbell, 2008). Previous researchers have endeavored to distinguish identity qualities, for example, span of control, Machiavellian identity, and negative impression, which manufacture the inclination to CWBs (Pincus et al., 2009). One such trademark is narcissism. People with high self-confidence, have narcissists attempted to keep up their constructive picture despite when it is not as a matter of course in view of reality (Penney & Spector, 2002). For couple of researchers this strategy can be utilized to predict struggle, animosity, and tormenting within the association (Campbell et al., 2011). Additionally, (Grijalva & Newman, 2014) concluded that narcissism is solid marker of CWBs. Yet, no sufficient studies about the effect of various sorts of narcissism on CWBs are found. According to the theory of threatened egotism or self-love and aggression proposed

by (Penney & Spector, 2002). Moreover, numerous researchers trust that the way of administrative positions regularly prompts narcissism because of the requirement for obtaining dominance (Campbell et al. 2011). Ethical climate in the organizations considerably affects the business performance and employees' CWBs (Lindfelt & Tornroos, 2006). Supervisors and managers should not disguise the value of ethical issues in picking up power. Appelbaum et al (2005) noted that, organizations require to set positive ethical climate to reduce deviant working environment practices. Management should focus on developing ethical atmosphere and trust at workplace in order to remove counterproductive work behaviors (Crosbie, 2008). Chernyak and Tziner (2014) explained that ethical climate is a strong predictor of counterproductive workplace behavior and there is a negative relationship exists between these two variables. By building up an ethical climate like set of accepted rules while promoting openness to feedback inside an organization can be useful to avoid narcissism. The following has been generated on the basis of above literature.

H2: Organizational ethical climate act as a moderator in the relationship of narcissism and counterproductive work behaviors

3. THEORETICAL /CONCEPTUAL FRAMEWORK



4. RESEARCH METHODOLOGY

The positivism research philosophy was used to analyze the cause-and-effect relation of “narcissism and counterproductive work behaviors” having moderation of the organizational ethical climate. Deductive approach has been applied by the researcher and data was collected from the audit firms of the Pakistan through standardized questionnaire.

4.1. PILOT STUDY

The research methodology of the current study included the pilot study. All the respondents of pilot study were employees of the audit firms. A total of 50 questionnaires were distributed, out of which 32 questionnaires were returned, with a response rate of 65 %. The sample was consisting of the 24 male and 8 female respondents. Their ages ranged from 20 to 40 years. Most respondents were qualified chartered accountant and remaining respondents were chartered accountant finalist. Majority of the respondents were single and associates, senior associates, supervisors and few were managers.

4.2. MEASURES

The standardized questionnaire was used in the study which has three parts. The first part served as introduction, that explain main objectives of the study, instructions related to filling the questionnaire, and thanking note to the respondents and trying to get their confidence by assuring that your response will be solely used for the research purpose, and we will consider average responses not individual responses. The second part comprised of all demographic variables, including age, gender, marital status, experience and occupation. Whereas, third part of the questionnaire measured narcissism, counterproductive work behaviors and ethical climate.

To seek genuine responses, 5-point rating scale (Likert scale) was used to identify responses for the main variables. After exploratory and content factor analysis 11 items were excluded. These items were irrelevant, confused and didn't match with situation. Researcher also considered respondents' educational level, cultural background, language barrier and other factors, and bring few changes in terms of sentence structure, rephrasing of scale items and replacement of complicated words. Narcissism was evaluated through a scale developed by Rosario and White, (2005), and Raskin and Terry (1988). The total reliability coefficient of the narcissism was $\alpha=.83$. The items version of counterproductive work behavior was developed by Spector and Fox (2005) and they it in various studies. The overall reliability (Cronbach's alpha) of this scale is reported as .84 which shows that the internal consistency is high and the scale is reliable. The scale of the ethical climate was developed by Victor and Cullen (1988). The scale of ECQ consist of different dimensions of the ethical climate types having $\alpha=.89$. The main purposes of the pilot study were to check the reliability of the scales, to establish the relation between independent and dependent variables and to gauge the suitability/understandability of the demographic items asked. The correlation coefficient values and indicates a significant relationship between the independent and dependent variable.

4.3. SAMPLING STRATEGY

Multistage sampling strategy has been used for collecting of the data. Total population of the current study is the all audit firms of the Pakistan. While, working population are total 36 audit firms, having satisfactory QCR in Islamabad. State Bank of Pakistan (SBP) divided these audit firms into following three categories on the basis of the size: category A, category B and category C.

Category A, consist of total 15 firms, while category B and C has 7 firms. So, we divided our working population into three stratas, because there is heterogeneity exists inside the group but there is homogeneity among groups. Total firms in these stratas are 29, and researcher selected total 10 firms. Following four firms are selected from category A, Deloitte Yousuf Adil, A. F. Ferguson & Co., KPMG Taseer Hadi & Co and Ernst & Young Ford Rhodes Sidat Hyder. Remaining six firms are selected from category B and category C respectively, three from each category. HLB IjazTabussum & Co, Parker Randall-A.J.S and UHY Hassan Naeem& Co. Fazal Mahmood & Co, Rafaqat Mansha Mohsin Dossani Masoom & Co and Khalid Majid Rehman. The list of all the firms is included in the appendices portion. To generate relevant data total 300 questionnaire were distributed, 30 questionnaire to each firm and out of which 200 were returned with response rate of 66 %. Unit of analysis for this research work are individuals, different auditors working at different managerial positions that are supervising subordinates and reporting to their immediate mangers as well. This study is cross-sectional study because the time fame is of 4 months. Researcher has to collect data and complete project within time. After the adaption of questionnaire first of all cronbach alpha is used to measure each variable’s reliability. The relationship between dependent and independent variables will be measured by applying the Bivariate Pearson correlation and regression analysis. And Barron and kenny’s (1986) approach will be used to check the moderation between relationship of IV and DV.

5. DATA ANALYSIS

5.1. DEMOGRAPHICS

The following section will explain the demographic data of the respondents. The data describe age, gender, marital status, designation, and education of the respondents. Figure 1, shows frequency of male and female respondents and result showed majority respondents were male (73%). Figure 2, indicates that respondents having age range of (21 – 30) years were in majority, and remaining respondents were mostly lies under age bracket of the (31 – 40) years. Figure 3, shows majority of the respondents were single participants (83%) and remaining participants were married and figure 4, illustrates qualification of the employees and result shows majority employees were CA inter. Another demographic variable selected for the current study was designation or grade and figure 5, shows majority of the respondent was senior associate and remaining were associate managers and few consultants

5.2. RELIABILITY ANALYSIS

Cronbach’s internal consistency coefficient alpha was used to check the reliability of the scales used in the study, to measure which measure is fit and reliable. After applying reliability tests in SPSS, the following results given in above and it shows the internal reliability of the scales used in this study. Above table indicates different reliability coefficient was observed. The alpha value of the scales used to measure the variables of current study are above acceptable standard that is 0.65. The alpha value of the counterproductive work behaviors is 0.77, the reliability coefficient of the Ethical Climate is 0.93 and in last the alpha value of the Narcissism is 0.79. Following table shows scale of the variables used in the study and from where it has been adapted along with the reliability.

Table 1: Reliability Analysis

Reliability	Cronbach’s alpha
Narcissism	$\alpha=.83$
Counterproductive work behavior	$\alpha=.84$
Ethical climate	$\alpha=.89$

5.3. CORRELATION

Correlation test is used to measure the association and connection among different variables used researchers in the study. The association between counterproductive work behaviors, ethical climate and narcissism is shown in the table. The correlation analysis of the above table, shows that there is positive relationship exists between narcissism and counterproductive work behaviors ($r= 0.520, p<0.05$), So H1 of the study, which states narcissism of the employees’ is related to the counterproductive work behaviors is accepted. Narcissism is negatively related to the ethical climate and according to the correlation coefficients ($r = -.359, p<0.01$), there is moderate negative significant relationship exists between these two variables. Ethical climate has again negative relationship with the counterproductive work behaviors ($r= -.189, p<0.05$). This coefficient shows that there is a positive and negative relationship in this study.

- >0.52 = Moderate positive relationship
- $-.189$ =Weak negative Relationship
- -0.35 = Moderate negative Relationship

5.4. REGRESSION ANALYSIS

The linear regression analysis is used to measure the relationship between dependent variable and independent variables of the study. In this study linear regression analysis is applied to measure the effect of narcissism on counterproductive work behaviors. Following table shows significance of the model and both F-value and significance value are acceptable. F-value is 50.897 and P-value is 0.000, and these two values shows our model is statistically significant.

Table 2: ANOVA

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	6.412	2	3.206	50.897	.000 ^b
	Residual	12.410	197	.063		
	Total	18.822	199			

a. Dependent Variable: CWB

b. Predictors: (Constant), EC, NRSM

This table proves only the presence of a prediction relation between independent variables (narcissism and ethical climate) and the dependent variable (counterproductive work behaviors). The strength of the relationship is shown in table 4.6, with the help of the values of intercept and slope of independent variables, the table indicates the constant value of 1.983 and a slope of the narcissism is .654, and slope coefficient of ethical climate identity number -.208 the regression line.

Table 3: Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.983	.415		4.777	.000
	NRSM	.654	.082	.469	7.956	.000
	EC	-.208	.045	-.271	-4.594	.000

a. Dependent Variable: CWB

Above table shows, that there is positive relationship exists between narcissism and counterproductive work behaviors, and one unit increase in narcissism is creating 65 unit changes in the counterproductive work behaviors ($b=0.654$, $p<0.000$). So, H1 of the study, which states narcissism of the employees' is related to the counterproductive work behaviors is accepted. Beta coefficients of the above table shows ethical climate is negatively related to the counterproductive work behaviors ($b= -.208$, $p<0.05$). So, we accept H3 of the study, which states ethical climate is negatively related to the counterproductive work behaviors.

The strength of relationship is shown in table 4.7, and it shows all the independents variables causing 34% variation in the counterproductive work behaviors.

Table 4: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.584 ^a	.341	.334	.25099

a. Predictors: (Constant), EC, NRSM

Now, we run linear regression analysis between narcissism and ethical climate separately in order to measure H2 of the study. We are taking narcissism as a independent variable and ethical climate as a dependent variable. Following table shows significance of the model and both F-value and Significance value are acceptable. F-value is 12.299 and P-value is 0.007, and these two values shows our model is statistically significant.

Table 5: ANOVA

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1.137	1	1.137	12.299	.007 ^b
	Residual	30.849	198	.156		
	Total	31.987	199			

a. Dependent Variable: EC

b. Predictors: (Constant), NRSM

Above table proves only the presence of a prediction relation between independent variables (narcissism) and the dependent variable (ethical climate). It shows there is significant relationship exists between these two variables.

Table 6 shows, that there is negative relationship exists between narcissism and ethical climate, and one unit increase in narcissism is creating 34 unit decrease in the ethical climate ($b=-0.34$, $p=0.007$). An opposite relationship exists between these two variables. So, H2 of the study is accepted which stated that there is negative relationship exists between narcissism and ethical climate is accepted.

The strength of relationship is shown in table 7, and it shows narcissism, the independent variable causing .03% negative variation in the ethical climate.

Table 6: Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
		B	Std. Error			
1	(Constant)	4.816	.556		8.664	.000
	NRSM	-.343	.127	-.189	-2.702	.007

a. Dependent Variable: EC

Table 7: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.189 ^a	.036	.031	.39472

a. Predictors: (Constant), NRSM

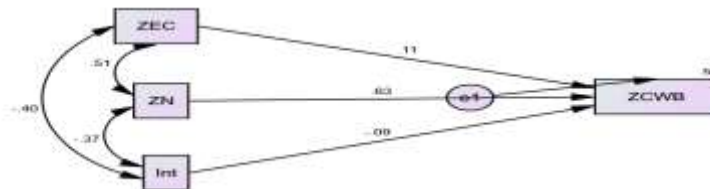
5.5. MODERATION ANALYSIS

Baron and Kenny (1986) several steps model has tried for testing the moderation part of ethical climate in the relationship of narcissism and counterproductive work behaviors.

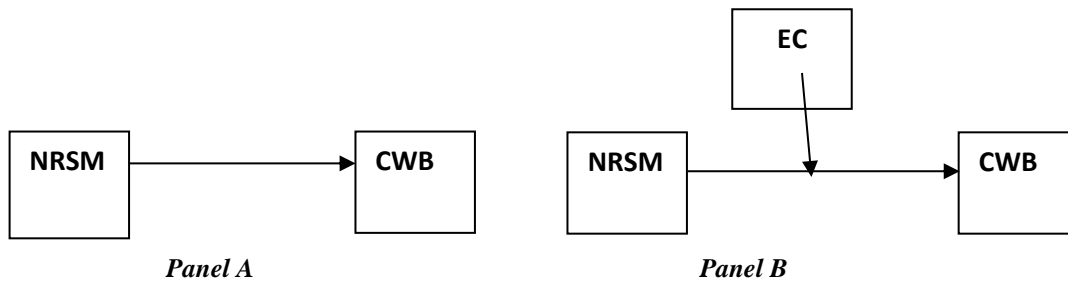
Table 8: Results of the Moderation Regression Approach for (EC*NRSM - CWB)

No.	DV	IV	Beta	T	F	R ²	Adjusted R ²	Std. E. of Estimates
1	CWB	NRSM	0.621	5.80***	138.558***	0.48	0.44	0.873
2	ECNRSM	CWB	-0.260	14.31***	204.83***	0.399	0.389	0.822

Note: CWB= Counterproductive behaviors; EC=Ethical Climate; NRSM=Narcissism
 (*p < .05, **p < .01, ***p<.001)



In first equation the value of adjusted R2 indicates that about 44% of the variance in CWB can be explained by the NRSM. The standard error of the estimate shows that the results have low built in error. ANOVA statistics (F=138.558, p<0.001) indicates that the overall model is statistically significant. The regression equation is statistically significant and helping to understand the relationship. The regression coefficient received on NRSM is ($\beta = 0.621$, p<0.001), which is statistically significant and explains that NRSM report 72% variations in CWB. In the second equation, while analyzing the model summary, the value of adjusted R2 indicates that about 38 % of the variance in CWB can be explained by the NRSM. The standard error of the estimate shows that the results have low built in error. ANOVA statistics (F=204.38, p<0.001) indicates that the overall model is statistically significant. The regression equation is statistically significant and helping to understand the relationship. The regression coefficient received on CWB is ($\beta = -0.26$, p<0.001), which is statistically significant and explains that ECNRSM report 26 % variations in CWB.



Panel A: Illustration of Total Effect of NRSM on CWB

Panel B: Illustration of Moderated Effect of EC and NRSM on CWB

6. DISCUSSION AND CONCLUSION

This section will present the discussion of all the hypothesis of the study on the basis of different statistical test used in the analysis part of the study.

A positive and significant relationship was expected between narcissism and counterproductive work behaviors. Pearson bivariate correlation coefficient was calculated to measure the association between these two variables. The results indicated a moderately high positive correlation ($r = .52$) between narcissism and counterproductive work behaviors. This result was also supported by regression analysis that indicated positive significant relationship ($r = .65$) between the independent (narcissism) and dependent (counterproductive work behaviors) variable. Aghaz and Atashgah (2014), proved the same results in their study conducted in Iran and concluded that there is significant and positive relationships ($r=0.34$) exists between narcissism and counterproductive work behaviors.

The moderating role of the ethical climate was expected between narcissism and the counterproductive work behaviors. For, this purpose Barron and Kenny's (1986) approach was used and the results of the tests showed negative effect on this relationship. In step-1 of mediation analysis: Narcissism has a significant positive relationship with counterproductive work behaviors ($\beta = 0.625$, $p < .05$). The value of the R square is 0.625 which indicates that 62 % of variation in the dependant variable counterproductive work behaviors is being explained by Narcissism. In step-2 of moderation analysis: Narcissism has a significant negative relationship on the relationship of narcissism and counterproductive work behaviors ($\beta = -0.26$, $p < .05$). The value of the R-square is -0.24 which indicates that 24 % of negative effect of moderator variable ethical climate on the relationship of narcissism and counterproductive work behaviors.

6.1. CONCLUSION

Management thoughts and decision play a key role in achieving organizational goals. Many people strongly believe, keeping a constructive and moderate attitude of employees' are very important and researcher observed this philosophy to be especially valid in the working environment. Therefore, identification of personality characteristic of managers and employee's, particularly their narcissism is very important and necessary to investigate. Experts working in many aspects of like human resource management and education have articulated great interest in narcissism in organization. Dealing with people who are positive by nature that show humility are much easier to work with, particularly in a group setting. They tend to inspire their co-workers to stand out in their own lives as well as their professional lives. Yet, how about the people who are not constructive, yet rather convey contrary and egotistic attitude to the work environment. How would they influence the business environment? The topic for this scholarly research will be narcissism in the working environment and its impact on the counterproductive work behaviors directly and indirectly via ethical climate. The word narcissism originates from ancient Greek language. The term originates from the story of a man, Narcissus, who became adoringly obsessed with his own reflection in a pond which at last prompted his end as a consequence of his narcissism and vanity (Jorstad, 1996; King, 2007).

This study finds out impact of narcissism on counterproductive work behaviors, and to display the moderating impact of organizational ethical atmosphere on the relationship amongst narcissism and counterproductive work practices. A survey questionnaire was used to answer the research question. What is the role of narcissism on counterproductive work behaviors of the employees at workplace? And what is the role moderating role of the ethical climate between narcissism and counterproductive work behaviors in the Audit firms of the Pakistan. Different statistical test was used the researcher in the study to check the relationships between different variables. The results indicated a moderately high positive correlation ($r = .52$) between narcissism and counterproductive work behaviors. And negative and significant relationship was present between ethical climate and counterproductive work behaviors. Furthermore, the results indicated ethical climate negatively affect the relationship ($r = -.26$) between narcissism and counterproductive work behaviors. This result was also supported by regression analysis that indicated negative significant relationship ($r = -.34$) between the independent (narcissism) and dependent (ethical climate) variable.

This study gives the path to empower the audit firms to cope with the challenges of one of the negative personality trait, narcissism at workplace because it positively related counterproductive work behaviors which are very dangerous for any

organization. First, the result of this study can enhance the theoretical fundamentals of last studies on behavioral accounting research in developing countries. In addition, the results suggest that narcissism can be a behavioral and ethical risk factor in accounting profession. Furthermore, the study will investigate the effect of narcissism leadings to negative ethical climate at workplace and this relationship will be studied first in the context of the Pakistan. This study will further facilitate the management of an audit firm to plan and execute appropriate strategies for diminishing this negative attitude, narcissism of employees at work environment. Finally, accounting oversight boards will be aware about narcissism as a fraud attitude, and this may motivate to monitor certified public accountants.

6.2. LIMITATIONS

Sample size was small, due to time constraint. Data were collected only from the audit firms of the Islamabad. Researcher was unable to collect it from all the audit firms of the Pakistan because it was very time consuming and costly process. And researcher took only main variables, not dimensions in the study.

6.3. RECOMMENDATIONS

Future researchers can check the effect of the covert and overt narcissism separately on the counterproductive work behaviors. Furthermore, all the dimensions of the ethical climate can be analyzed separately the researcher. In, addition to that mediation can be check on the relationship of the narcissism and counterproductive work behaviors.

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