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The Influence of Narcissistic Behavior and Self-Esteem on Accountants' Self-Control in Interacting on Social Media with Accountant Professional Ethics as an Intervening Variable

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ABSTRACT

This research aims to determine the influence of narcissistic behavior and self-esteem on accounting professional ethics and to determine the influence of narcissistic behavior and self-esteem on accounting self-control in interacting on social media. The sample in this study was determined based on the Roscoe formula with 100 respondents. The analytical tool used is Smart Partial Least Square (SmartPLS) 4.0, with the Structural Equation Modeling (SEM) analysis method. The research results show (1) Narcissistic behavior influences Accountant Professional Ethics, (2) Self - Esteem influences the Professional Ethics of Accountants, (3) Narcissistic behavior does not affect accountants self-control, (4) Self - Esteem and Accountant Professional Ethics influence the Accountant's Self-Control, (5) Narcissistic behavior does not affect accountants' self-control through accountants' professional ethics in interacting on social media, 6) Self - Esteem influences Accountants' Self Control through Accountants' Professional Ethics in interacting on social media.

1. INTRODUCTION

Developments in the era of modernization have influenced people's lives worldwide, including Indonesia, especially in technology. Information and communication technology in Indonesia is developing very rapidly (Azmi & Murialti, 2018). This can be seen from the emergence of the Internet in society, in recent years the number of Internet users has increased sharply. The internet product that is very popular at the moment is social media, the internet makes it easy for users to socialize with other account users and becomes a new space in the digital world. Social media users can freely reply and express opinions without worry, and without limited time in communicating whenever and wherever they are.

The widespread use of social media has indeed brought benefits to people's lives. People can connect with old friends or expand their networks without expensive costs. Social media can also be used to sell online so sellers don't have to have a shop to sell. With the existing benefits, more and more people are creating new social media accounts, including accountants.

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However, there are quite a few negative impacts caused by social media because of easy access to information. These include defamation, leaking information whether intentionally or not, and disrupting someone's productivity. All social media users, including accountants, can do this. The case of an accountant that went viral on social media was the case of Sabrina Corgatelli, who is a senior accountant at the University of Idaho, United States, who took a selfie with a helpless giraffe she hunted, which she then uploaded to one of her Facebook accounts (Nurbaeti, 2019). This suddenly went viral and drew a lot of reactions and criticism from other media users. Many people have protested her actions on her social media page and called her crazy, but Sabrina instead faced criticism by displaying pictures accompanied by disrespectful words (Nurbaeti, 2019).

Observing Sabrina's case, it is clear that what she does on social media is an example of narcissistic behavior because she tries to be the center of attention by uploading photos of the animals she hunts. With the hope that it will get lots of likes and praise from other users. Apart from that, what Sabrina did also showed her low level of self-control.

The interesting thing about Sabrina's case above is that even though what she posted was unrelated to her work activities as an accountant, it went viral on cyberspace and people looked for Sabrina's background. Furthermore, seeing this viral phenomenon, the media made news that used the name of Sabrina's profession as an accountant. From here, what Sabrina has done has tarnished the good name of her profession as an accountant, which should be protected because it is her responsibility as an accountant to comply with her professional code of ethics. This is a concern for some people, especially those in the accounting profession. Because, what is done on social media which is the virtual world, it turns out the impact can reach the real world, namely it can tarnish the good name of the profession, even though what is done or posted on social media is not at all related to work activities.

2. LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

Compliance Theory

Obedience theory explains how a person is obedient and obedient to the rules or orders that are set or given. Compliance theory has been widely researched in the social sciences, especially in the fields of economics, psychology, and sociology, which emphasize the importance of the socialization process in influencing an individual's compliance behavior (Nurbaeti, 2019; Melati et al., 2021). Compliance with the code of ethics is the same as all standards in an open society, depending on the understanding and willingness of members. On the other hand, member compliance is also determined by coercion from fellow members and also from the public, so in the end, the organization processes violations of the code of ethics for members who do not comply.

Narcissistic Behavior and Accounting Professional Ethics

It is important for accountants to further limit the disclosure of what information is appropriate to publish regarding the ethics of publishing information. An accountant can unknowingly disclose information about clients on social media (Sibarani, 2010 (Setiyani, 2020). For this reason, a code of ethics for the accounting profession is needed that can provide knowledge to accountants about what is expected of their profession, and at the same time as a guide to Accountants in dealing with clients, the public, and their professional colleagues, including when interacting on social media, are responsible for maintaining the good name and credibility of their profession. They go so that each individual has the potential to have self-control. Thus, the hypothesis that is built is:

H1 : Narcissistic Behavior Influences The Ethics of The Accounting Profession

Self-Esteem and Professional Ethics of Accountants

Peluchette and Karl (2009 in Setiyani, 2020) stated that self-esteem is another factor that influences the self-control of social media users. Self-esteem has an impact on a person's benefits in using social media. Individuals with high self-esteem tend to maintain their privacy by controlling themselves over the information they reveal on their social media accounts, this is because they want to appear valuable in the eyes of other social media users. An accountant can unknowingly disclose information about clients on social media (Sibarani, 2010, Setiyani, 2020, Manik et al., 2022). For this reason, a professional code of ethics for accountants is needed that can provide knowledge to accountants about what is expected of their profession, and also as a guideline for accountants in dealing with clients, the public, and their professional colleagues, including when interacting on social media, so that they are responsible for maintaining good name and credibility of the profession. Thus the hypothesis that is built is:

H2: Self-Esteem Influences the Professional Ethics of Accountants

Narcissism and Self-Control Behavior of Accountants

Ferraro (1995 in Sibarani, 2010) found that someone with low self-control will tend to have difficulty assessing what consequences will be received by disclosing information on online-based social media. Meanwhile, someone with high control maintains information about themselves and can control themselves when using social media. Therefore, narcissistic behavior affects a person's self-control in interacting on social media. Thus the hypothesis built is:

H3 : Narcissistic Behavior Influences Accountant Self-Control

Self-Esteem and Self-Control of Accountant

The important thing that must be considered by an accountant is to be more careful and limit what information is conveyed to social media, understanding what is appropriate and suitable for publication regarding information (Hamzani, 2013). In professional ethics, a profession has a high moral commitment, which is usually expressed in the form of special rules that become guidelines for everyone who carries out the profession in question. Ethics is closely related to the behavior of someone carrying out their profession, with ethics individuals can control themselves and their profession. Thus the hypothesis that is built is:

H4: Self-esteem influences accountant self-control

Accountant Professional Ethics and Accountant Self-Control

An accountant can unknowingly disclose client information on social media (Sibarani, 2010). For this reason, a professional code of ethics for accountants is needed that can provide knowledge to accountants about what is expected of their profession, as well as a guideline for accountants in dealing with clients, the public, and their professional colleagues, including when interacting on social media, so that they are responsible for maintaining their reputation. good and professional credibility.

H5 : Accountant professional ethics influence accountants' self-control

Narcissistic Behavior, Accountant Self-Control, and Accountant Professional Ethics

Narcissistic individuals hope that other people will know about the activities they are doing and believe they are interested in the activities they are doing. Narcissistic behavior is related to the frequency of status updates (Nugraheni, 2014 Setiyani, 2020). This shows that there is low self-control regarding disclosing information to their social media online. Thus the hypothesis built is:

H6 : Narcissistic behavior influences accountants' self-control through accountants' professional ethics in interacting on social media

Self-esteem, Accountant Self-Control, and Accountant Professional Ethics

It is important for accountants to further limit the disclosure of what information is appropriate to publish regarding the ethics of publishing information. The ethics of the accounting profession in Indonesia are regulated in the Indonesian Accountant Code of Ethics. Having an accountant's code of ethics can provide insight to other accountants about what is expected of their profession, to be able to control themselves in carrying out their work, and to be responsible for always maintaining the good name and credibility of their profession. Apart from that, an accountant must also be able to limit their privacy when interacting on social media (Nurbaeti, 2019). Thus the hypothesis built is:

H7: Self-esteem behavior influences accountants' self-control through accountants' professional ethics in interacting on social media

3. RESEARCH METHOD

The type of research used is quantitative research. The data source in this research is primary data obtained using a questionnaire filled out by accountants who have social media accounts. The population in this study are accountants in companies, public accountants (auditors) accountants as lecturers, and government accountants in Indonesia who are registered with the Indonesian Accountants Association, totaling 893 in 2022. The sample in this study was determined based on the Roscoe (1975) formula with some 100 respondents. The criteria for respondents in this study are as follows: (1) Respondents have an educational background in accounting; (2) work as accountants in companies, lecturers, auditors, or government accountants; (3) have one or more social media accounts; (4) are active as social media account users for at least the last 6 months.

4. RESULTS AND DISCUSSION

Questionnaires were distributed directly, through the intermediary of research friends who work at an agency or company, and online. The distribution of questionnaires was carried out from June to July 2023. The questionnaires distributed were 100 questionnaires or 100%, then the returned questionnaires were 100 questionnaires or 100% of the total respondents, then the questionnaires that were not returned were 0 questionnaires or 0% of the total respondents. Then, 100 questionnaires can be processed, or 100% of the total respondents.

Respondent Characteristics

Characteristics of respondents according to gender showed that the number of women was 50 people (50%), and men were 50 people (50%). Based on age, the majority of respondents were aged between 41-50, 33 people (33%), 22-30 years old and 31-40 years old, 25 people each (25%), and 15 people aged over 51 years (15%).) and at least <21 years of age, namely 2 people (2%). Judging from the type of work, 53 respondents worked as lecturers (53%), 29 people worked as management accountants (29%), 10 people worked as government accountants (10%) and 8 people worked as auditors (8%). Furthermore, based on length of service, the majority of respondents had worked 1 – 5 years, 39 people, 6 – 10 years 23 people, 11 – 15 years 7 people, 16 – 20 years 10 people, 21 – 25 years 17 people, and >26 years 4 person. The operating systems used by respondents were computers, 67 respondents (36%), Android, 93 respondents (50%), tablets, 26 respondents, and other systems, 1 person.

Table 4. 8 Descriptive Statistical Test Results

| | | | | Std. |
|--|---|---------|---------|-----------|
| | N | Minimum | Maximum | Mean |
| | | | | Deviation |

| | | | | | |
|--------------------------------|-----|----|----|-------|-------|
| Accountant Self-Control | 100 | 7 | 20 | 13,31 | 2,669 |
| Narcissistic Behavior | 100 | 6 | 24 | 15,46 | 3,636 |
| Self Esteem | 100 | 18 | 40 | 25,80 | 3,975 |
| Accountant Professional Ethics | 100 | 10 | 20 | 14,86 | 2,207 |
| Valid N (listwise) | 100 | | | | |

Because the mean is greater than the standard deviation, the statistical test above shows that all variables have a good data distribution.

Convergen Validity

| Variable | Indicator | Loading Factor | Information |
|--------------------------------|-----------|----------------|------------------|
| Narcissistic Behavior | X1.1 | 0,790 | Convergent Valid |
| | X1.3 | 0,943 | |
| Self - Esteem | X2.4 | 0,915 | Convergent Valid |
| | X2.6 | 0,875 | |
| Accountant Professional Ethics | Z1 | 0,908 | Convergent Valid |
| | Z2 | 0,930 | |
| | Z3 | 0,938 | |
| Self-control | Y1.1 | 0,711 | Convergent Valid |
| | Y1.3 | 0,841 | |
| | Y1.4 | 0,809 | |
| | Y1.5 | 0,751 | |

The loading factor of each indicator with a value above 0.7 has been fulfilled, thus all indicators are declared convergently valid. The results from the table above are an adjustment model that was formed by removing several indicators whose values were still below 0.7. Thus, the adjustment model will be used for further analysis in this research.

Discriminant Validity

| | Narcissistic Behavior | Self - Esteem | Accountant Professional Ethics | Self-control |
|------|-----------------------|---------------|--------------------------------|--------------|
| X1.1 | 0,790 | 0,125 | 0,116 | 0,129 |
| X1.3 | 0,943 | 0,317 | 0,207 | 0,243 |
| X2.4 | 0,292 | 0,915 | 0,447 | 0,589 |
| X2.6 | 0,204 | 0,875 | 0,328 | 0,525 |
| Z1 | 0,141 | 0,387 | 0,908 | 0,613 |
| Z2 | 0,215 | 0,364 | 0,930 | 0,597 |
| Z3 | 0,191 | 0,464 | 0,938 | 0,572 |
| Y1 | 0,256 | 0,442 | 0,401 | 0,711 |
| Y3 | 0,177 | 0,617 | 0,553 | 0,841 |
| Y4 | 0,153 | 0,404 | 0,564 | 0,809 |
| Y5 | 0,138 | 0,462 | 0,0470 | 0,751 |

Each indicator that measures the construct variable correlates more highly with the construct than with other construct variables. Thus, it can be stated that it meets the requirements for discriminant validity measurement.

Composite Reliability

| Construct | AVE | Composite Reliability | Cronbach Alpha |
|--------------------------------|-------|-----------------------|----------------|
| Narcissistic Behavior | 0,756 | 0,860 | 0,701 |
| Self - Esteem | 0,801 | 0,890 | 0,754 |
| Accountant Professional Ethics | 0,608 | 0,861 | 0,784 |
| Self-Control | 0,856 | 0,947 | 0,916 |

All composite reliability construct variable values and Cronbach alpha values are > 0.7 , and average variance extracted values are > 0.5 . This states that all indicators can measure their respective constructs. It can be concluded that the indicators in this research are able to measure the variables to be measured.

| Endogenous Variables | R- Square |
|------------------------------------|-----------|
| Accountant Professional Ethics (Z) | 0,558 |
| Self-Control (Y) | 0,198 |

Professional Ethics for Accountants obtained an R² of 0.558 or 55.8% which identifies that 55.8% of Professional Ethics for Accountants is influenced by Narcissism and Self-Esteem Behavior. And the Self-Control variable obtained R² of 0.198 or 19.8%, which identifies that Self-Control is influenced by Narcissistic Behavior and Self-Esteem and Accountant Professional Ethics 19.8%. The rest is explained by other variables outside of this research.

F-Square

| | X1 | X2 | Y | Z |
|----|----|----|-------|-------|
| X1 | | | 0.001 | 0.007 |
| X2 | | | 0.306 | 0.199 |
| Z | | | 0.374 | |
| Y | | | | |

That the f² value of the variable Narcissistic Behavior (X1) on Accountant Professional Ethics (Z) is 0.007, which shows that X1 on Z has a small effect. The f² value of the variable Narcissistic Behavior (X1) on Self-Control (Y) is 0.001, which shows that X1 has a small effect on Y. The f² value of Self - Esteem (X2) on Accountant Professional Ethics (Z) is 0.199, which shows that X2 on Z has a moderate effect. The f² value of Self - Esteem (X2) on Self Control (Y) is 0.306, which shows that X2 on Y has a large effect. The f² value of Accountant Professional Ethics (Z) on Self-Control (Y) is 0.374, which shows that Z has a big effect on Y.

Direct Effect

| | Original Sample (O) | T Statistics | P-Values |
|--------|---------------------|--------------|----------|
| X1 → Z | 0,080 | 0,961 | 0,336 |
| X2 → Z | 0,416 | 4,278 | 0,000 |
| X1 → Y | 0,021 | 0,295 | 0,768 |

| | | | |
|--------------------|-------|-------|-------|
| $X2 \rightarrow Y$ | 0,419 | 4,948 | 0,000 |
| $Z \rightarrow Y$ | 0,454 | 5,490 | 0,000 |

H1: The Influence of Narcissistic Behavior on Accountant Professional Ethics

The results of the direct effect test showed that the influence of Narcissistic Behavior (X1) on Accountant Professional Ethics (Z) had a path coefficient of 0.080 with P-Values 0.336 > 0.05. This shows that the Narcissistic Behavior variable does not affect the Accountant Professional Ethics variable. This shows that H1 is Rejected.

H2: The Influence of Self-Esteem on Accountant Professional Ethics

Table 4.13 shows that the results of the direct effect test show that the influence of Self-esteem (X2) on Accountant Professional Ethics (Z) has a path coefficient of 0.416 with P-Values 0.000 < 0.05. This shows that the Self-esteem variable influences the Accountant's Professional Ethics. This shows that H2 is Accepted.

H3: The Influence of Narcissistic Behavior on Self-Control

Table 4.13 shows that the results of the direct effect test show that the influence of Narcissistic Behavior (X1) on Self-Control (Y) has a path coefficient of 0.021 with P-Values 0.768 > 0.05. This shows that the Narcissistic Behavior variable does not affect the Self-Control variable. This shows that H3 is Rejected.

H4: The influence of self-esteem on self-control

Table 4.13 shows that the results of the direct effect test show that the influence of Self-esteem on self-control (Y) has a path coefficient of 0.419 with P-Values 0.000 < 0.05. This shows that the Self-esteem variable influences the Self Control variable. This shows that H4 is Accepted.

H5: The Influence of Accountant Professional Ethics on Self-Control

Table 4.13 shows that the results of the direct effect test show that the influence of Accountant Professional Ethics (Z) on Self-Control (Y) has a path coefficient of 0.454 with P-Values 0.000 < 0.05. This shows that the Accountant Professional Ethics variable influences the Self-Control variable. This shows that H5 is Accepted.

Path Coefficient

| | T Statistics | P-Values |
|----------------------------------|--------------|----------|
| $X1 \rightarrow Z \rightarrow Y$ | 0,924 | 0,356 |
| $X2 \rightarrow Z \rightarrow Y$ | 3,058 | 0,002 |

H6: Narcissistic Behavior through Accountant Professional Ethics has no significant effect on Self-Control

It can be seen from Table 4.14 that the results of the indirect effect test show that the indirect influence of the variable Narcissistic Behavior (X1) on Self-Control (Y) through Accountant Professional Ethics (Z) has a P-Values value of 0.356 > 0.05, which means it has no effect. This shows that H6 is Rejected, so it can be said that narcissistic behavior through accounting professional ethics does not affect accountants' self-control. It can also be interpreted that the accounting professional ethics variable does not mediate the influence of narcissistic behavior on accountants' self-control, in other words, the influence of narcissistic behavior on self-control and self-esteem on self-control is direct.

H7: Self - Esteem through Accountant Professional Ethics has a significant effect on Self Control

It can be seen from Table 4.14 that the results of the indirect effect test show that the indirect effect of the variable Self-esteem (X2) on Self Control (Y) through Accountant Professional Ethics (Z) has a P-Values value of $0.002 > 0.05$ which means it has an effect. This shows that H7 is Accepted, so it can be said that self-esteem through accounting professional ethics influences accountants' self-control. It can also be interpreted that the accounting professional ethics variable mediates the influence of self-esteem on accountants' self-control.

5. CONCLUSION

Based on the data that has been collected and tested using the Structural Equation Modeling (SEM) analysis technique assisted by Smart Partial Least Square (SmartPLS) 4.0 software, the following conclusions of this research are obtained: (1) Narcissistic behavior influences Accountant Professional Ethics. This means that each individual's form of self-actualization is different, one of which is displayed through narcissistic behavior. (2) Self-esteem influences the Professional Ethics of Accountants. This is because individuals who have high self-esteem will tend to comply with applicable rules. (3) Narcissistic behavior does not affect accountants' self-control. This is because the level of narcissistic behavior of respondents in this study is very low, so it can be concluded that they are more able to control their self-expressing behavior which is intended to maintain or elevate a positive image of themselves in front of other people, including when interacting on social media. (4) Self-esteem and Accountant Professional Ethics influence the Accountant's Self-Control. This shows that the level of Self-Esteem influences accountants' self-control in interacting on social media by behaving ideally and maintaining the good name of their profession or agency by being guided by the code of ethics of the accounting profession. (5) Narcissistic behavior does not affect accountants' self-control through accountants' professional ethics in interacting on social media. This is because humans have had narcissistic behavior since birth, so the narcissistic nature of an accountant is not influenced by the ethics of the accounting profession. (6) Self-esteem influences Accountants' Self Control through Accountants' Professional Ethics in interacting on social media. This is because the level of self-esteem will have a positive influence on the accountant's self-control.

LIMITATION

The limitations faced in this research are as follows: (1) The results of this research are only based on respondents' answers to the questionnaires distributed, and are not supported by direct interviews. (2) This research only focuses on the behavioral variables of narcissism and self-esteem as well as accounting professional ethics as intervening variables. It is possible that other factors can influence accountants' self-control but these have not been tested in this research.

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