



Accounting

Speaker Series

Presents

Kari Joseph Olsen, Ph.D., CPA, CMA

Hosted by the Accounting and Information Systems Department, CoBA Graduate Business Center, and the Dr. Gary J. Mann Family Accounting Endowment

Kari Joseph Olsen, PhD, CPA, CMA is an associate professor of accounting at Utah Valley University. He received his PhD in accounting from the University of Southern California in 2015. He received his M.S. and B.S. in accounting from BYU in 2009. Dr. Olsen's primary teaching focus is management accounting. His research interests are in management control systems, performance feedback, and personality characteristics.

November 19, 2020
12:00-1:00 p.m.
Zoom Presentation

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THE UNIVERSITY OF TEXAS AT EL PASO
ACCOUNTING & INFORMATION SYSTEMS

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Might Someone See? The Effect of Psychological Entitlement and the Salience of Performance Monitoring on Task Performance and Misreporting

Psychological entitlement is a pervasive sense that one deserves more than others, and the trait is correlated with numerous negative workplace behaviors. Entitled individuals also have a strong desire for the approval of others. We examine how the salience of performance monitoring affects these negative workplace behaviors. We find that in a low-salience performance monitoring setting, psychological entitlement decreases performance and increases misreporting. In contrast, in a high-salience performance monitoring setting, we find that not only are these behaviors reduced, but that performance increases and misreporting decreases as entitlement increases. We also show how entitled individuals are sensitive to the opportunity to influence the opinion of others through the performance monitoring mechanism. Our results provide insight as to how performance monitoring can be used to improve workplace outcomes for entitled employees.