

## Dishonest Attitudes Involving Monetary and Non-Monetary Rewards

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**Abstract:** Dishonesty is present in different areas, like political, entrepreneurial and academic settings. Understanding how the process of dishonest decision-making functions is crucial in the present society. For this purpose, a questionnaire was applied to analyze human behavior in relation to dishonesty, especially about the differentiation regarding the involvement of monetary and non-monetary rewards. From 5.318 answers it was observed that respondents considered the options with monetary rewards more dishonest than those with non-monetary rewards. Using the chi-square test, it was verified that gender and family income have influence on the choices, whereas age, region of residence, religion and education do not influence. The research findings indicate that rationalization is higher in non-monetary rewards, which may lead to greater dishonesty in these cases.

**Key words:** dishonesty, behavioral finance, rewards, non-monetary rewards

**JEL codes:** G41, C99

### 1. Introduction

Ethical and moral concepts have different approaches: morality is characterized by culture, tradition, costumes and norms in daily life, not only individually, but for a group of people who follow them (Solomon, 2006). Ethics can be defined “as the capability do decide, judge, evaluate with autonomy” because it is only “established, practiced and developed within human relations” (Catafesta, 2017, p. 389).

When practicing dishonest acts, the individual seeks means to justify the behavior as to obtain self-pardon and also to maintain the image in the society where she/he lives. Ariely (2012) mentions that society is constantly creating motives to pardon itself and understand that these attitudes are acceptable in the environment of insertion. The human body has the ability to adapt to dishonest situations when these are repeated, revealing a biological mechanism that is capable to normalize small dishonesties in such a way that these are transformed in great transgressions (Garret, Lazaro, Ariely & Sharot, 2016).

This research is based on two theories about dishonesty: the Simple Model of Rational Crime (SMORC),

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which proposes that every human act of dishonesty is based on a cost-benefit calculation (Becker, 1968); and the Margin Maneuver Theory that puts together SMORC with human irrationality, according to which when committing a dishonest act the individual considers mostly the self-image than other variables that may affect the final decision. Thus, each person seeks, at any moment, to find the limit that separates his/her attitudes, i.e., “to identify the fine line according to which one can benefit from dishonesty without jeopardizing the self-image” (Ariely, 2012, p. 25).

Santos (2011) has demonstrated that, besides the standard economic approach, individuals also include internal cost-benefit considerations in the sense of being concerned about maintaining their self-concepts. According to this approach, even the individuals who think of themselves as being honest commit small dishonesties with the purpose of conserving the positive self-image (Santos, 2011).

In other words, there is a range of acceptable dishonesty that is limited by internal considerations of rewards. Hence, although many times the individual does not perceive the irrationality that exists in dishonest acts involving monetary goods, it is even more difficult to perceive it when concerning non-monetary goods, which also have costs that are not so evident.

Considering these factors, the aim of this research was to analyze human behavior regarding dishonesty, especially in relation to the differentiation when monetary and non-monetary rewards are involved. Mitra and Shahriar (2020) highlight the need to conduct research on this topic, when pointing that seemingly monetary incentives lead to dishonesty even those individuals living in historically honest societies.

In view of some recent scandals in Brazilian politics and the media massive exposure of dishonesty cases, not only in the public sphere but also in that of private entrepreneurship, the theme is perceived as relevant to society. Cases as the “*Mensalão*” (the scandal of purchase of votes in the House of Representatives with a monthly payment to members of parliament), the “*Lava-Jato*” operation (“Car-Wash” operation, a set of investigations of corruption involving administrative members of public companies and politicians) and the firm Via Varejo (in 2019 the firm became aware of accountancy irregularities) are some examples of when the issue of dishonesty was extensively published in the media.

The focus of this study are the monetary and non-monetary goods: in several situations, individuals tend to commit illicit non-monetary acts (objects, such as pens, papers, etc.), because they understand that these attitudes do not cause losses to other individuals. On the other hand, monetary illicit acts seem to provide a more evident perception of dishonesty (Ariely, 2012; Ariely, 2008). Therefore, this research analyses situations in which the individual evaluates decisions of dishonesty based on their ethical and moral concepts, aiming to enhance the literature on this theme.

## **2. Theoretical Framework**

Ethics is related to the concept of norms and principles that guide the good conduct of an individual, who chooses which path to follow. Dubrin (2003, p. 69) defines ethics as “the moral choices that a person makes or that this person should make”. It is what the individual defines as good or bad. Therefore, the definition of ethics depends on the individual’s attitude, considering the rules of good conduct acquired through time. What cannot be defined is the individual’s action, because in order to establish what is right and wrong it is necessary to evaluate where this person is inserted, how the person has lived, and the person’s habits. In other words, it will be defined by the conjuncture in which the person lives.

Valls (2000) believes that acting morally varies according to cultures constructed by different people through time. Vásquez (2000) mentions that morality is a model of several norms or rules established and acquired through habits that fixate individual and social attitudes of each human being or a set of laws determined to adjust and control the individual's actions in the social environment. Thus, it is possible to analyze that ethics is a way of living or what should be a way of living, whereas morality is the fact that actually occurs, living in a set of habits, beliefs and rules established in a social group, which varies according to the setting in which the individual lives.

The predominant concept in traditional economy to describe the causes of dishonesty is the SMORC, a theory developed by Becker (1968) suggesting that people commit crimes based on a rational analysis of each situation. Individuals evaluate the benefit to be obtained from the dishonest action, the risk of being discovered, and the applicable punishment: when weighing costs versus benefits, there is no place for considerations about right and wrong; it is only about the comparison of possible positive and negative results. The vision of external cost-benefit relation plays a significant role in the theory of SMORC (Becker, 1968), because it adopts prevention measures for dishonest behaviors and directs punishment to persons who act illegally according to laws of the society in which they are inserted. As a consequence, the individual positions him/herself in a more analytical way at the moment of decision-making.

When evaluating only the external cost-benefit relation, individuals should analyze a tripod before making a decision: the proportion of the benefit to be obtained by the dishonest act, the chances of being discovered, and the level of punishment. The results of the research conducted by Nagin and Pogarsky (2003) show that increasing the chances of being caught is more efficient to reduce dishonesty than increasing the level of punishment. An evidence of this is the experiment in which the individual is more fearful of paying a fine of R\$ 50 for irregular parking, with 50% possibility of receiving a fine, than to pay R\$ 200 with 20% possibility of receiving a fine (Santos, 2011).

The SMORC is presented as a simple model to analyze dishonesty, but Ariely (2012) refutes the theory's efficacy: in order to resolve the problem of dishonesty it would suffice to increase vigilance and punishments. However, let's take the case of Iran, a country that determines the death penalty to an individual carrying at least 5 kilos of traditional drugs, as marijuana or cocaine, of 30 grams of synthetic drugs. Even with such a severe punishment, the number of this type of sentence has had an alarming increase in the country in the past years (Diniz, 2019).

Ariely (2012), therefore, describes that there are irrational forces that lead to this path: one the one hand, the desire to see oneself as an honest and honored person; on the other hand, benefit from the cheating and obtain as much advantage as possible (whether financially or not). These two motivations are conflicting and in this way the individual is constantly seeking the fine line between morality and how much it is possible to benefit from a given situation.

By being honest, despite the loss of financial benefits, the individual would be internally rewarded, fulfilling the valorization of morality. Hence, when deciding on acting dishonestly, individuals evaluate not only the factors of external reward (chances of being caught and levels of punishment) but also how their behavior would make them see themselves regarding this attitude, i.e., whether at any moment this act would affect the limit of their morality, of their self-concept.

The principal means of containing dishonest acts would be the individual's self-evaluation and self-perception. Specialists confirm that the individual valorizes the principle of honesty, trusts his/her belief and desires to maintain his/her morality (Greenwald, 1980; Griffin and Ross, 1991). If the individual exceeds the

limits regarding own principles of dishonesty, though with financial gains, he/she will infringe own concepts, hence being considered dishonest.

Self-deception is a strategy used to believe stories that are created and told; and in case of success, to reduce the guilt-feeling about something or believe the own story, living as a character to society (Mazar and Ariely, 2006). Mazar and Ariely (2006) conducted an experiment at a university with a candy machine: the aim was to analyze the behavior of people who bought from the machine with the probability of getting the candy and obtaining the money back.

The outcomes of the research made evident two types of behavior. In the first scenario, people who saw the possibility of getting candies for free got up to three candies (not more than this). The justification was that at some moments of life, other machines were unfair with them and at this moment life was compensating the Karma they had lived in the past. In the second scenario, over half the people who went through this process sought an acquaintance to comment on this situation and invite him/her to participate at that moment of free candies. In this occasion, human behavior feels more comfortable when committing attitudes with people from the same background, justifying that the higher the number of individuals being aligned with these actions, the more comfortable it would be, regarding the society in which they live. This proves that, even if it is exaggerated, people are capable of justifying themselves about certain situations that are considered dishonest.

Regarding non-monetary rewards, as in the example of the candies, individuals feel more comfortable with dishonesty, because it is easier to make self-deception and self-justifications (Mazar, Amir and Ariely, 2008). As people are competent about the rationalization of dishonesty, it is easy to argue justifications for cheating when the elements are non-monetary: when picking a pencil, it is argued that everybody does it or that the office's supplies are part of the wage (Ariely, 2008). Moreover, there are evidences of a relation between love of money and dishonesty, making evident that monetary rewards may potentialize cheating, which reveals critical implications for the business environment (Tang et al., 2018).

In his studies, Ariely (2008) verified that people rationalize dishonesty faster when it is about non-monetary goods: in insurance frauds, there is a 10% increase in losses; executives find it easier to be dishonest about expenses reports; and some individuals have the habit of "using and returning" clothes. Therefore, Ariely (2008) supposes that if experiments would be conducted with non-monetary values that would not be promptly converted into money, it would be very likely that higher levels of dishonesty would be found. In this sense, this research proposes to verify this supposition.

### **3. Methodological Procedures**

In order to achieve the aim of the research, an electronic questionnaire was created (see Appendix) on Google Forms platform and sent to participants through social media like Whatsapp and Facebook, with the aim of reaching as many people as possible. Answers were received between 16 and 30 June 2020. In this period, 5.318 replies were obtained, all of them used in the research because all questions were characterized as mandatory (required), so that it was not possible to count the reply in case any part of the questionnaire had not been filled in.

Before the application, a pre-test was conducted with a group of three individuals selected out of convenience to assess the quality, the existence of ambiguous questions or anything that could influence or hinder the result of the questionnaire. It was verified from the pre-test that some data were missing on the socio-economic part, as in the item related to family income, so this was corrected for the definitive version. The

results obtained in the research, which will be detailed in the next section, revealed that the questionnaire was appropriate, with one exception. The question about religion was open, so this increased the number of replies, of which some were unexpected (e.g., “I believe in God”, “baptized”, “don’t know yet”, “some of each”). Nevertheless, it was possible to maintain this question, since it represented a small part of the totality of the questionnaires obtained.

After the application of the questionnaire, the homogeneity (internal consistency) of the instrument was verified, i.e., if all subparts measured the same characteristics (Souza, Alexandre & Guirardello, 2017). For this purpose, the Kuder-Richardson Method, also called K-20, was used (Kuder and Richardson, 1937), instead of the Cronbach Alfa, because the K-20 method is used in dichotomic variables (Lohr, 2002), as is the case in this research.

Though it is quite disseminated, there is no consensus yet on the minimum reliability value for a questionnaire. However, the value of 0.7 is defined in the literature as acceptable (Urda, 2001; Milan & Trez, 2005; Oviedo and Campo-Arias, 2005); however, some authors do not mention a minimum value (Miguel & Salomi, 2004; Salomi, Miguel & Abackerli, 2005); there are also those who consider that, if the correlation between mean values is higher than 0.3, then the construct is adequate (Streiner, Norman & Cairney, 2015); and those who indicate that when  $\alpha$  values are higher than 0.6, it is possible to consider the questionnaire as satisfactory (Freitas & Rodrigues, 2005).

To obtain the reliability coefficient through Kuder-Richardson Method the SPSS software was used and a 0.6 coefficient was found. Moreover, no question, if excluded, contributes to an increase of the instrument’s reliability. In this way and based on Freitas and Rodrigues (2005), the questionnaire was considered satisfactory. For data analysis, also using SPSS software, Pearson chi-square test was performed, a non-parametrical test that seeks to identify significant associations between each item.

The questionnaire presented questions to identify the socio-economic profile of respondents by requiring data on age, gender, state where they live, religion, education, and family income. Following the socio-economic data, questions were structured with two dishonesty situations, one monetary and the other non-monetary, when participants should choose the option they considered the most dishonest. With the purpose that respondents would not identify a line of reasoning, the randomness technique was used for the sequence of questions. The confrontation of choice alternatives was not altered, to enable the analysis.

As limitations of this research there is the fact that the personal opinion of participants was not taken into consideration, e.g., an option considered as non-monetary could be perceived as monetary by a respondent. Furthermore, participants did not have the option to choose neither both answers, nor none of them, which can also be identified as a limitation of the research. Another important factor to be mentioned is that the answers in a questionnaire may not translate a real life situation, when the opportunity of a dishonest act arises, although it may be an indicator of the perception about the degree of dishonesty in different situations.

It is also important to stress that all dishonesty acts presented in the questionnaire, in greater or lesser degree, can result in monetary rewards, even if later on. By classifying actions into monetary and non-monetary the objective was to identify those that do not represent immediate financial gains, e.g., falsifying a signature: there are no instantaneous financial rewards, but at a following moment this act can be transformed into monetary gains.

#### **4. Analysis of Results**

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Regarding the socio-economic profile of the sample, 92% of participants are between 18 and 35 years old; 84% are females; 68% live in the south-east region, 18% in the south region, and the remaining live in the other regions of Brazil; 69% state they belong to a religion, such as Christianity, spiritualism or others; 47% have concluded technical studies, and 43% have graduated from university. Regarding family income, 62% of the sample was composed of individuals who earn between R\$ 1,000 and R\$ 5,000.

A frequency analysis was conducted for questions 7 to 21 (about monetary and non-monetary options) and the results are described on Table 1. It is important to stress that the sum of lines is equal to 100%, since the questionnaire required from the respondent one choice only. On the 15 questions posed in the second part of the questionnaire, participants should make a choice: from two options, one monetary dishonesty (MD) or one non-monetary dishonesty (NMD), which one in their opinion was the most dishonest option.

**Table 1 Frequency of Answers According to Monetary and Non-Monetary Questions**

Questions	Non-monetary option (%)	Monetary option (%)
Q7	62.2	37.8
Q8	10.6	89.4
Q9	18.4	81.6
Q10	13.6	86.4
Q11	30.3	69.7
Q12	52.3	47.7
Q13	22.5	77.5
Q14	28.5	71.5
Q15	49.3	50.7
Q16	45.2	54.8
Q17	39.2	60.8
Q18	63.1	36.9
Q19	11.3	88.7
Q20	46.4	53.6
Q21	31.2	68.8
Mean	34.9	65.1

*Note:* In bold are the preponderant choices. N = 5,318 for all questions.

As foreseen by Ariely (2008), participants judged as more dishonest options those in which monetary rewards were present, i.e., it was easier to perceive dishonesty when acts involved monetary goods than when acts involved non-monetary goods. The results found in this research are in accordance with those found by Mazar, Amir and Ariely (2008), who verified that individuals were more dishonest (twice as much) when it involved non-monetary options, because it is more difficult to perceive dishonesty in these situations.

However, an important fact to be highlighted is that the answers to three questions presented non-monetary actions as most dishonest. These questions corresponded to numbers 7, 12 and 18 and can be visualized on Table 2.

**Table 2 Non-monetary Options Chosen as Most Dishonest**

Question	Non-monetary option	Monetary option
Q7	Eat candies in a store without paying	Pick coins that someone left on the table
Q12	Lie at a job interview	Pay half price at cultural events, even if not entitled

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Q18

Falsify a signature

Get a salary advance and not deduct it when receiving the salary

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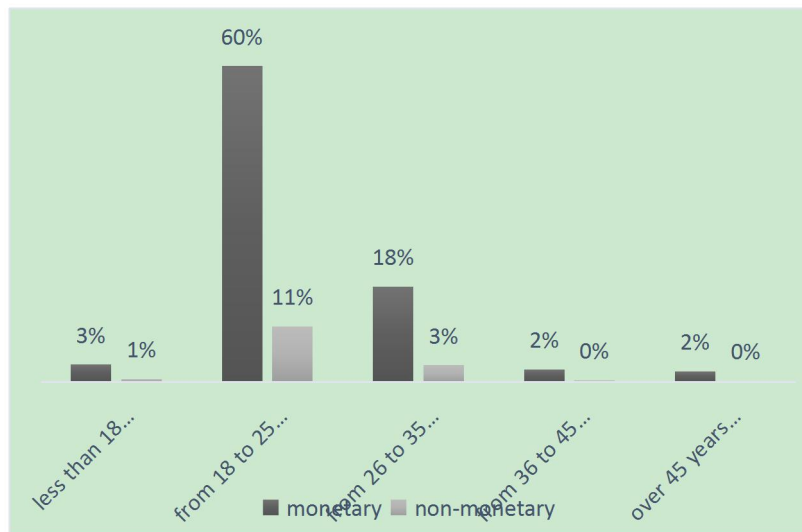
On question 7, respondents answered that picking coins without knowing to whom they belonged is less severe than eating candies at a store without paying, considering that the non-monetary option is more dishonest than the monetary option. Possibly, in this situation the MOSCR theory may be present due to the greater risk of being caught and punished in the non-monetary option. Moreover, there might be a perception of non-dishonesty when appropriating values that are on a table, because individuals may have the sensation that the money does not belong to anyone, therefore it will not be a dishonest act. Also to be highlighted is that in Brazil there is a saying that “what is found, is not stolen”, which may have influenced the answer.

Regarding question 12, the rate was balanced, but 52.3% of the respondents chose as a more dishonest act to lie at a job interview than to pay half price at cultural events even when not entitled to it. This data can be corroborated by the research conducted with over 60 thousand youth aged between 15 and 19 years, by Núcleo Brasileiro de Estágios (Nube, 2020), which revealed that only 3% of the interviewed had already lied in the curriculum to obtain a job. As the sample of this research is composed of young people (between 18 and 35 years old), lying at the job setting was considered more dishonest. Furthermore, paying half price by youngsters at cultural events can be something so much internalized that the individuals do not identify it as being something highly dishonest. Also, when somebody lies at a job interview there is the risk of being caught as soon as job activities begin and also the possibility of harming another person who did not get the job in detriment of that lie. Besides this, at the time of the performance of this research, the media were highlighting that some people in the federal government had lied in their Lattes platform curriculum. The fact that this was in evidence could have affected the result.

On question 18, respondents considered the falsification of a signature something more dishonest than getting a salary advance without paying it back. In the situation of the advancement, as described by Mazar and Ariely (2006), there is the probability of self-deception when individuals invent stories or create excuses to justify their incorrect attitude, as for example “the company does not need this small amount” or “the responsible sector did not discount it, so it was not my fault”.

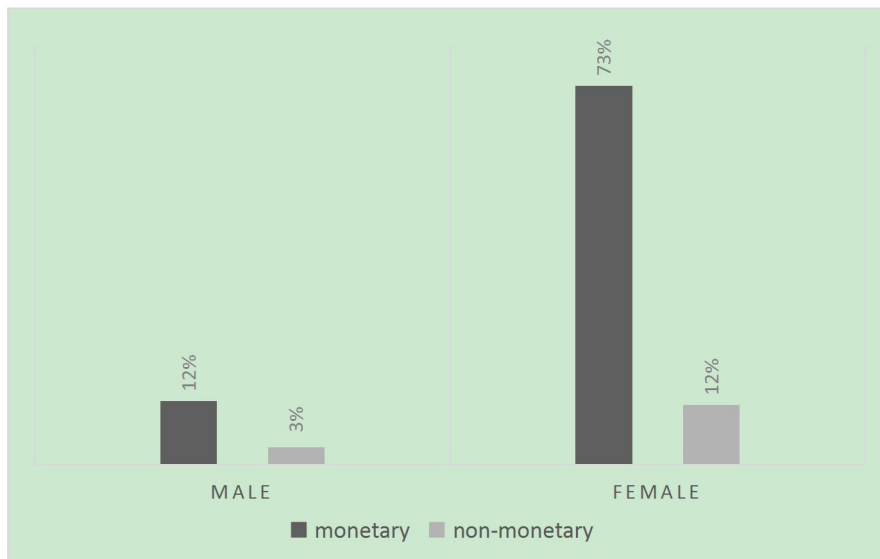
Subsequently, a global analysis of the answers in the 15 situations was performed. The participant who had chosen 8 or more options of monetary dishonesty ( $I = DM \geq 8$ , with  $I =$  individual) was considered as “monetary”, i.e., for these individuals, acts were considered more dishonest when involving monetary options than when involving non-monetary options. In the same way, when  $I = DM \leq 7$ , i.e., the individual that chose 7 or less monetary options, was considered “non-monetary”, meaning that participants perceived as more dishonest those attitudes that involved non-monetary goods.

Following the division of the individuals into “monetary” and “non-monetary”, frequencies were analyzed by crossing with the socio-economic profile. Figure 1 shows the relation of respondents’ age with the answers to monetary and non-monetary questions.



**Figure 1 Age of Respondents in Relation To Monetary and Non-monetary Questions**

Using 5% as a parameter, the chi-square test did not reveal significance, presenting a p-value of 0.544. In other words, regarding dishonesty, age does not interfere with the choice of monetary goods in detriment of non-monetary goods. Figure 2 shows the relation of respondents' gender with the answers to monetary and non-monetary questions.



**Figure 2 Gender of Respondents in Relation To Monetary and Non-monetary Questions**

Also through the chi-square test it was observed that the variables gender and dishonesty are related, because the statistics present a p-value of 0.000. This means that women tend to perceive monetary options as more dishonest, more often, when compared to men: proportionally, 86% of women chose monetary options, whereas 79% of men chose this option. Previous research also found gender as a decisive variable regarding dishonesty, pointing that male individuals are more inclined to be dishonest (Hetherington & Feldman, 1964; McCabe & Trevino, 1993; Allen, Fuller & Lockett, 1998; Avelino & Lima, 2017).



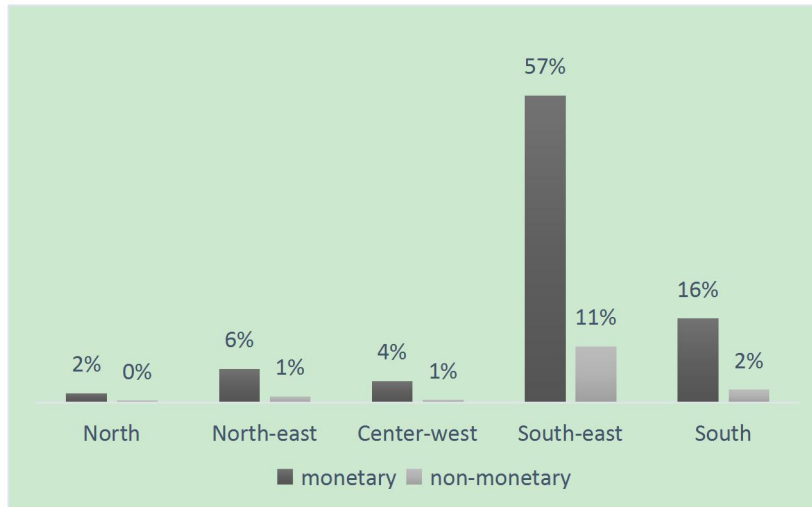


Figure 3 Region of Respondents' Residence in Relation To Monetary and Non-Monetary Questions

In relation to the region of residence, the results were not statistically significant, presenting a p-value of 0.111, i.e., the region is not a factor of influence on dishonesty. These findings are similar to those found by Ariely (2012), who verified that there are no cultural and regional (between different countries) differences regarding dishonesty.

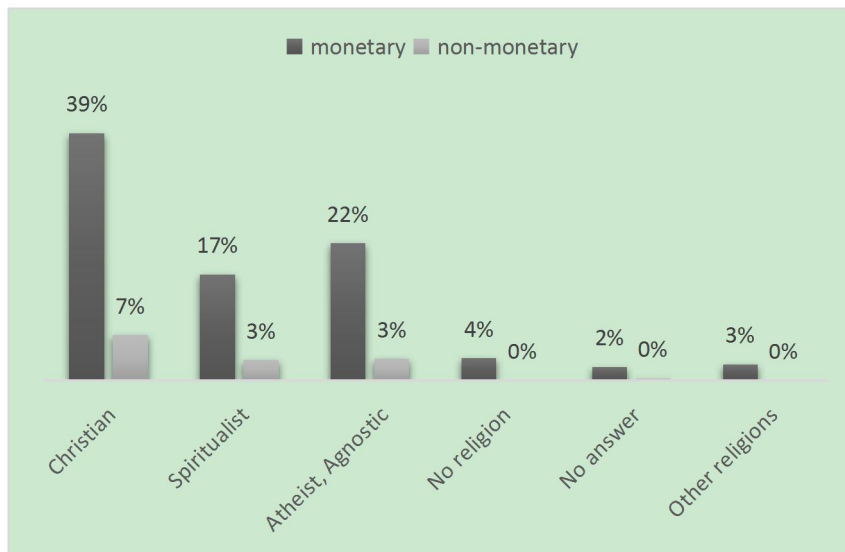
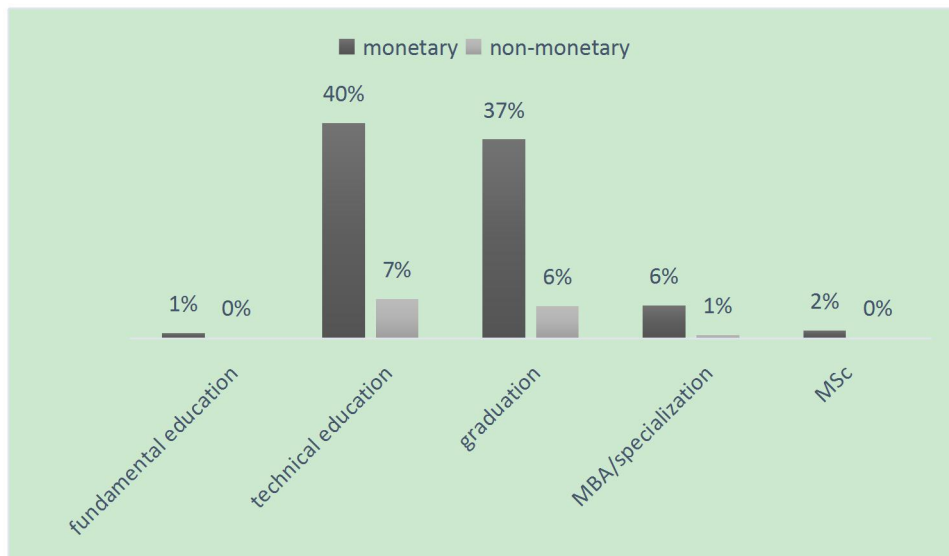


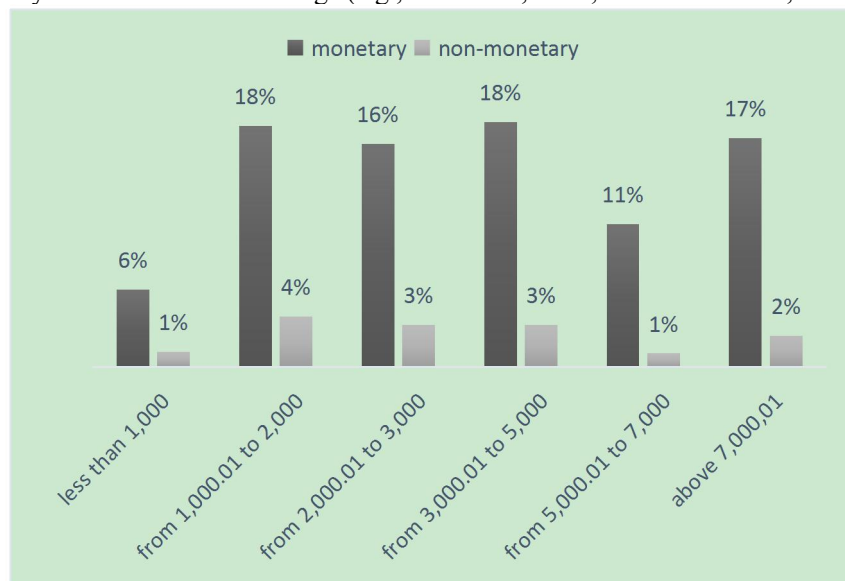
Figure 4 Religion of Respondents in Relation To Monetary and Non-Monetary Questions

Religion is also a factor that shows no influence on dishonesty, considering the p-value of 0.269. Ariely (2012) verified that moral reminders function as dishonesty inhibiting mechanisms, but not religion: the author observes that even individuals who had no belief or different beliefs, when taking an oath with a hand on the Bible presented less dishonest behaviors. This means that religion has influence on dishonesty only in relation to its moral reminders.



**Figure 5 Education of Respondents in Relation To Monetary and Non-Monetary Questions**

The chi-square test presented a p-value of 0.163, indicating that the education level has no relation with dishonesty choice between monetary and non-monetary goods. This shows coherence with studies that identify the presence of dishonesty even in academic settings (e.g., Tomazelli, 2011; Avelino & Lima, 2017).



**Figure 6 Family Income (Values In Reais) of Respondents in Relation to Monetary and Non-Monetary Questions**

According to the results of the test, family income has influence on individuals' dishonesty, either monetary or non-monetary. Presenting a p-value of 0.012, it was verified that individuals with family income above R\$ 5,000 tend to choose monetary options as more dishonest. This may be due to the fact that individuals with lower income also have less opportunities to commit financial cheating.

## 5. Final Considerations

Dishonesty is present in people's lives, therefore the study about the theme is highly important, especially

with the purpose of reducing its occurrence. The perception of monetary value was considered a crucial argument for the decisions that were present in this study.

The aim of the research was to analyze human behavior with dishonesty, especially regarding the differentiation when monetary and non-monetary rewards are involved. In this context, participants should choose which one they considered most dishonest, between monetary and non-monetary options. From the results of the research, it was possible to observe that participants chose mostly monetary options, with these being considered as more dishonest.

When relating the findings with the socio-economic profile, only the variables gender and family income presented significance, indicating that these variables have influence on the choices of monetary options as most dishonest. The variables age, country's region of residence, religion, and education presented no relation.

This research corroborates findings and perspectives of other authors (Ariely, 2008; Ariely, 2012; Mazar, Amir & Ariely, 2006), which indicate that individuals tend to perceive dishonesty more readily when it involves monetary goods. Thus, rationalization would be facilitated in cases of non-monetary rewards, perhaps leading to greater dishonesty.

It must be stressed that the findings of this research are about each individual's degree of perception of dishonesty, and not about dishonesty as such. Therefore, the answer to the questionnaire does not mean that the person will act that way; it means that, at that moment, the individual identified one of the options as more dishonest than other options.

Future complementary research may conduct experiments with the purpose of verifying if, when making a decision, individuals would be more dishonest with non-monetary option than with monetary options. Also, mechanisms could be sought to possibly inhibit dishonesty with non-monetary rewards.

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## Appendix

The Appendix presents the questions posed to participants through the electronic questionnaire.

Questionnaire on dishonesty

Dear reader,

You are being invited to participate in a research about dishonesty. You will be submitted to a research instrument and at no point you will be identified.

The results of the research will used exclusively for academic purposes and still you identity will be preserved. You will have no financial expense or gain for participating in this survey.

Socio-economic questionnaire

In this section there are personal questions, such as gender, level of education, age, among others. At no point will there be questions that may possibly reveal your identity.

1) How old are you?

- less than 18 years old
- from 18 to 25 years old
- from 26 to 35 years old
- from 36 to 45 years old
- over 45 years old

2) What gender do you consider yourself?

- Male
- Female
- Other:.....

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3) In which state do you live?.....

4) Regarding religion, you consider yourself:

- Christian
- Spiritualist
- Atheist, agnostic
- Outro:.....

5) What is your level of education? (consider the last concluded)

- Fundamental Education
- High School
- Graduation
- MBA / Specialization
- Master of Sciences
- Doctorate/PhD

6) What is your average family income?

- less than R\$1,000.00
- from R\$1,000.01 to R\$2,000.00
- from R\$2,000.01 to R\$3,000.00
- from R\$3,000.01 to R\$ 5,000.00
- from R\$5,000.01 to R\$7,000.00
- above R\$7,000.01

### Situations

In the following questionnaire we will try to identify which attitudes are considered dishonest from the viewpoint of common persons. It is considered dishonest the act that does not demonstrate honesty; the act that has the intention to cheat (deceive); insincere or deceiving.

Which of the attitudes bellow you CONSIDER MOST DISHONEST, remembering that even if you believe that both acts are dishonest, you should mark the one you deem the most dishonest.

[the options marked with "NM" were considered as actions that involve non-monetary rewards; the options marked with "M" are actions with monetary rewards. This information was not disclosed to respondents]

Situation 1 (question 7)

- Eat candies in a shop without paying (NM)
- Pick coins that someone left on a table (M)

Situation 2 (question 8)

- Buy replicas of bags or tennis shoes (NM)
- Keep the wrong change (higher) that the supermarket cashier gave you (M)

Situation 3 (question 9)

- Take money from someone's purse without communicating it (M)
- Buy contraband goods (NM)

Situation 4 (question 10)

- Keep the headphone of a colleague or a sibling (NM)
- Have the opportunity to cash a check that belongs to someone else (M)

Situation 5 (question 11)

- Modify the label of a product in a shop and pay a lower price for it (M)

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Eat the snack that someone kept in the refrigerator at the office (NM)

Situation 6 (question 12)

Pay half price at cultural events, even if not entitled to it (M)

Lie at a job interview (NM)

Situation 7 (question 13)

Keep the money of the firm referring to a service performed (M)

Give medical certificate without missing the workday (NM)

Situation 8 (question 14)

Evade due taxes (M)

Cross the red traffic light when being late for a meeting (NM)

Situation 9 (question 15)

Make clandestine electrical wiring connection (NM)

Receive credits (money surplus) from the card company due to technical failure and not contest it (M)

Situation 10 (question 16)

Cut in line at a shop (NM)

Do not pay traffic fines like: stop at the wrong place, speed over the limit (M)

Situation 11 (question 17)

Stay in the office over time with no need (M)

Print home work at the office (NM)

Situation 12 (question 18)

Get a salary advance and not deduct it when receiving the salary (M)

Falsify a signature (NM)

Situation 13 (question 19)

Cheat in a test or exam (NM)

Keep the money of a charitable project or an NGO (M)

Situation 14 (question 20)

Commit a traffic violation and bribe the police officer, not to suffer the consequences (NM)

Pay to obtain a driver's license (M)

Situation 15 (question 21)

Not make available a priority seat when people with this right get into the bus (NM)

Misappropriate money given to religious institutions (M)