



6<sup>th</sup> International Conference On Opportunities  
and Challenges In **MANAGEMENT,**  
**ECONOMICS and ACCOUNTING**

18 – 20 September , 2020      Milan, Italy

## **Do multiple tasks enhance dishonesty in tournament incentives environment?**

**Nawaf Alotaibi**

*University of Complutense Madrid*

### **Abstract**

This study investigates whether the possibility of incentive-based on tournaments scheme increases or decreases misbehavior (dishonesty) among auditors when it is being applied under multi-tasks and non-multi-tasks environments. We precisely compare a multi-tasking work environment with a non-multi-tasking work environment and its ability to reduce non-behavioral processes. Two different experiments were conducted in two different environments (online and laboratory) where all these tasks are subjected to tournaments incentives scheme. 253 participants are assigned randomly to one of the two treatments (multi-tasks, or only one task) and they have absolute freedom to make a decision without monitoring. Our result shows that there is credible evidence that multi-tasking in incentive tournament schemes environment can highly prevent dishonesty among worker's performance whether in laboratory environment when the social interaction is present or online environment when the social interaction is absent. These experiments have important implications for human resources managers in order to avoid workers' dishonesty in the performance of their jobs.

**Keywords:** Auditors, tournament incentives, dishonesty, misbehavior, multitask.