

THE INVESTIGATION OF DARK TRIAD PERSONALITY TOWARDS PROPENSITY TO COMMIT WHITE-COLLAR CRIME

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Abstract: This study aimed to find the empirical evidence of Dark Triad Personality which consists of Machiavellianism, narcissism, and psychopathy on propensity to commit White-Collar Crime. Total of 146 questionnaire were distributed to the fifth and seventh semester students in University of Muhammadiyah Yogyakarta. The Dark Triad Personality is measured by Short Dark Triad (SDM) while White-Collar Crime is measured by Accounting Fraud Scenario. Multivariate Analysis (MANOVA) were used as the analytical tools. The results indicate that Machiavellianism, narcissism, and psychopathy have a positive influence on propensity to commit an act of white-collar crime.

Keywords: Machiavellianism, narcissism, psychopathy, accounting fraud, white-collar crime.

INTRODUCTION

The term of white-collar crime or WCC was coined by Edward Sutherland in 1939. WCC has a diversity, from the most sophisticated market manipulation to the least complex embezzlements, the diversity in offenses may hinder our ability to understand white-collar offenders (Dearden, 2019). According to PriceWaterhouseCoopers (PwC) report in 2018, the reported rate of economic crime from the last decade has shown the highest rate since in

2001, compared to 2016 with 36 percent of economic crime, a quite significant difference occurs in 2018 with 49 percent of economic crime. According to the Association of Certified Fraud Examiners (ACFE), The losses which are caused by financial statement fraud is the highest compared to asset misappropriation and corruption which means that, accountant has a big role in this scenario.

Some well-known cases such as WorldCom, Enron, and Theranos were committed by the people who have a higher authorization in their companies. It is known that all of the cases were related to accountant. It can be proven by the newest scandal from Theranos. In the early 2018s the case comes from Theranos, a biotech startup founded by Elizabeth Holmes who became popular since the therapy and diagnosis as the evolution of healthcare. This company has run well since it was established in 2003. Unfortunately, Theranos dissolved in September 2018 and it was charged with a massive fraud. According to The U.S Securities and Exchange Commission (SEC), Holmes and the former president Ramesh Balwani were charged due to allegation of raising more than \$700 million from investors through an elaborate, years-long fraud in statements about the company's technology, business, and financial performance (O'Brien, 2018). These cases do not only occur in other countries. In the international scale the world has known Enron Corporation scandal which was associated with Arthur Andersen in fraud that manipulated \$74

billion or the newest case from Theranos. In Indonesia, the newest scandal emerged from PT Sunprima Nusantara Pembiayaan (SNP Finance) in 2018.

Some the legal rules have been applied, for instance, Sarbanas-Oxley Act, but it has not been able to prevent the intention to commit WCC. Beside the legal acts, some components such as compensation, incentive, or other treatments have been implemented. Unfortunately, the phenomenon of white-collar crime is still happening since the uniqueness of individual is sheltered. Not all pressured, greedy, and opportunistic individuals actually commit the white-collar crime (Turner, 2014).

Personality traits are important to the comprehend how the accountants make an interaction and influence the outcomes of accounting (Taggar and Parkinson, 2007). Dark Triad is the personality traits that have three elements of negativity such Machiavellianism, narcissism, and psychopathy. Dark triad has a strong psychological relation to the action of fraud. When the dark triad personalities are combined, they are regarded to be predictive of callous, self-seeking, and manipulative attitudes and behavior (Harrison et al., 2016).

LITERATURE REVIEW

According to Becker (1968), Economic Theory of Crime Behaviour is about rational choice. Individual action can be seen at the expected gains and losses from crime and compares them with the gains and losses from staying out of

crime. In other word, people generally strive for enjoyment and the fulfillment of wishes for material goods. In other word, people generally strive for enjoyment and the fulfillment of wishes for material goods. Becker developed the equation:

$$(1 - p)u_s + pu_f > \underline{u}$$

u_s = Expected utility when he or she successfully commit the crime

p = Probability of punishment

u_f = his or her expected utility when he or she commits crime or receive punishment

\underline{u} = Level of utility when he or she does not commit crime

People may have different perspective about the probabilities of arrest and punishment. Even when they live in the same environment and have the same criminal justice system, some people might be more optimistic than others about the probability of punishment. Meaning that those who more optimistic (low p) should be more likely to commit crime than those with high p . Moreover, if someone has an unrealistically low value of p , as long as he or she chooses to offend because his expected gains from crime is greater than his gains from not offending, he or she is still making a rational choice. Even the information is poor, he or she still can make a rational choice based on the poor information.

According to Dictionary of Criminal Justice Data Terminology (U.S Department of Justice, 1981), WCC can be defined as a nonviolent crime for financial gain committed by means of deception by people whose occupational status is entrepreneurial, professional or semi-professional and utilizing their special occupational skills and opportunities. WCC has three dimensions: economic aspects, organizational aspects, and the last is behavioral aspects (Gottschalk, 2017).

There are some features that can be identified with white-collar crime such white-collar crimes normally take place in the workplace are invisible, offenses are made possible by some form of technical or otherwise “insider “of knowledge, there might be a complexity in the event, It is well organized, involving serious planning and more people in the case, It is often difficult to establish responsibility for the offense, they might involve the different patterns of victimization and some may even be classified, rightly, or wrongly, as victimless. And Individual losses as the result of a particular crime might well be relatively small (Hazel, 2008).

Dark Triad Personality was developed by Delroy L. Paulhus and Kevin (2002) which consists of Machiavellianism; the manipulative personality (Christie and Geis, 1970). Narcissism; grandiosity, entitlement, dominance, and superiority (Paulhus and William, 2002). Psychopathy; a lack of concerns for each other and social mechanism, lack of regret or feel guilty for what they have

done. In short, psychopathy is someone who has a high skill who are glib and charismatic (O'Boyle et al. 2012).

HYPOTHESIS DEVELOPEMENT

Higher neurotiscicism in associated with a higher propensity to commit white-collar crime is not significant (Turner, 2014), Machiavellianism related to an individual's perceptions of an opportunity to commit fraud is supported (Harrison et al., 2016), Machiavellianism has a relation with opportunity to commit fraud (Harrison et al., 2016).

H₁: Machiavellianism has a positive influence on the propensity to commit White-Collar Crime

Narcissism has a quite closeness to oppeness, extraversion and neuroticism (Lee and Ashton, 2005). It can be defined as self-importance, fantasies of unlimited power, weak self-control, lack of empathy and tolerance (APA, 1994), related to unethical behavior such as one-way communication, one-way control of power, insensitive to others, unrealistic assessment of the environment, and manipulating others (Carrie, et al., 2017). Narcissist has lower integrity than are non-narcissists, more likely to engage in unethical behavior (O'Reilly et al., 2018).

H₂: Narcissism has a positive influence on the propensity to commit White-Collar Crime

Psychopathy related to extraversion (Paulhus and William, 2002). WCC tends to react positively to extraversion (Turner, 2014). Meanwhile, psychopathy is unethical, destructive, illegal behavior coupled with superficial apologies that fail to convey a feeling of regret (LeBreton et al, 2006). Psychopath has some negative personalities such as destructive, non-legal act, no sense of remorse, and assume that what he or she has done is right, even in the reality it does not right.

H₃: Psychopathy has a positive influence on the propensity to commit White-Collar Crime

METHODOLOGY

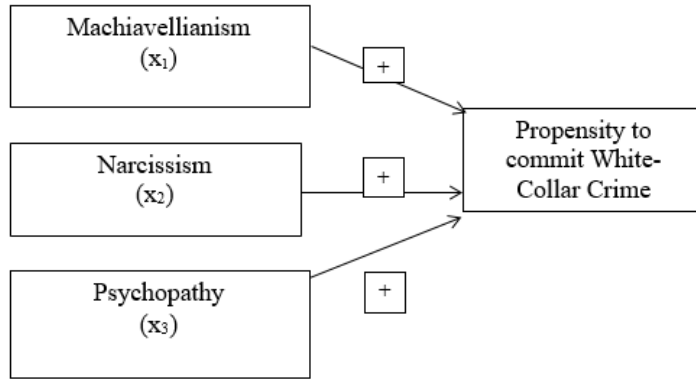
The data used in this research were primary data. It was collected by using three types of questionnaires: 1) Demographic data, 2) Short dark triad personality test (SD3) by Paulhus and William (2002) and 3) Accounting fraud scenario test. The participants of this research were undergraduate students in the fifth and seventh semester of Universitas Muhammadiyah Yogyakarta. The current researcher decided to recruit the students who had taken the accounting ethics, management accounting, external and internal auditing classes by attending those classes, the participants gathered knowledge about ethics, the activities in the organization, the mechanism in auditing and fraud itself.

By recruiting undergraduate students as the research participants, it resulted in more valid data since students did not have any experience in the workplace. Moreover, recruiting undergraduate students to collect data was easier than recruiting the practitioners as the participants due to some requirements that need to be fulfilled.

White-collar crime is defined as a nonviolent offense committed through reliance on the victim's trust in the perpetrator or in the perpetrator's supposedly legitimate organization, which is committed because the perpetrator violates that trust and yields financial gain (Dearden, 2019). White-collar crime in this research refers to the propensity of an individual as the accounting chief and staff in the company to commit white-collar crime. The propensity of committing white-collar crime is the dependent variable which was measured by conducting the survey. The research was conducted by using the case scenarios by Turner (2014) which were adapted from O'Leary and Cotter (2000); O'Leary and Mohammad (2006) with five Likert Scale from 1: not at all to 5: to a large extent. In addition, there were two types of scenario.

The participants of this research were given the dark triad personality questionnaire using construct developed by Paulhus and Williams (2013) named Short Dark Triad (SD3) tests which were adapted from Mach IV (Cristie and Geiss, 1970), Narcissistic Personality Inventory (Raskin and Hall (1979), and Self-Report Psychopathy (Hare, 1985).

Research model can be drawn as follow:



RESULTS AND ANALYSIS

The validity test used in this research was KMO and Bartlett's Test. The results show that KMO and Bartlett's test value was 0.574. The values of Croanbach Alpha for each variable were 0.722 and 0.883. All of the values were higher than its significant value, both of them were between 0.70-0.90, meaning that the reliability is high.

Table 1.1
Validity Test

No.	Variable	KMO and Barlett's	Standard value	Sig
1.	Accounting fraud scenario	0.701	> 0.50	0.00
2.	Machiavellianism	0.611	> 0.50	0.00
3.	Narcissism	0.686	> 0.50	0.00
4.	Psychopathy	0.609	> 0.50	0.00

The validity test used in this research was KMO and Bartlett's Test. The requirement for the test is KMO and Bartlett's Test > 0.50, meaning that if the result is higher than 0.50, the data are valid. Table 1.1 shows that the KMO and Bartlett's test value was 0.574. The results shows that the data acquired were valid.

Table 1.2

Reliability Test

No.	Variable	Croanbach Alpha	Sig	Explanation
1.	Short Dark Triad Personality (Machiavellianism, Narcissism, Psychopathy)	0.722	0.70	Reliable
2.	Accounting fraud scenario	0.883	0.70	Reliable

Based on the table above, the values of Croanbach Alpha for each variable were 0.722 and 0.883. All of the values were higher than its significant value, both of them were between 0.70-0.90, meaning that the reliability is high.

Table 1.3

M Box's Test

No.	Variable	Box's Test	Standard Value	Explanation
1.	Machiavellianism	0.001	> 0.05	Rejected
2.	Narcissism	0.285	> 0.05	Accepted
3.	Psychopathy	0.527	> 0.05	Accepted

The results shows that the value of Box's Test per each variable were 0.001; 0.285; and 0.527. The requirement for this test is sig < 0.05. Machiavellianism value was 0.001 which is lower than 0.05. It means that the Box's test value for Machiavellianism was not fulfilled homogeneity of covariance. However, the research could continue because of condition argued by some researchers. Box's test is very sensitive in violation (Widarjono, 2015). In other words, when the goal of discriminant analysis is testing inferences, discriminant analysis is relatively robust to violations of homogeneity of variance with large sample sizes or when there is a balanced design, for instance, equal sample size in the dependent variables (2016).

Table 1.4
Multivariate Analysis

No.	Variable	Value Results	F
1.	Machiavellianism	Pillai's Trace : 0.047 Wilks' Lambda : 0.043	1.302 1.312
2.	Narcissism	Pillai's Trace : 0.029 Wilks' Lambda : 0.030	1.369 1.367
3.	Psychopathy	Pillai's Trace : 0.006 Wilks' Lambda : 0.005	1.532 1.537

The results show that Pillai's = 0.047 < $\alpha=0.05$, Wilks = 0.043 < $\alpha=0.05$), meaning that the hypothesis 1 was accepted, Machiavellianism has a positive influence on propensity to commit WCC. Pillai's = 0.029 < $\alpha=0.05$, Wilks' = 0.030 < $\alpha=0.05$, meaning that the hypothesis 2 was accepted, narcissism has a positive influence on propensity to commit WCC. Pillai's = 0.006 < $\alpha=0.05$, Wilks' = 0.005 < $\alpha=0.05$, meaning that the hypothesis 3 was accepted, psychopathy has a positive influence on propensity to commit white-collar crime.

Hypothesis 1 indicates that Machiavellianism has a positive influence on propensity to commit white-collar crime. This hypothesis has the same result as what the previous research had been studied. According to Harrison et al (2016), Machiavellianism has a positive influence on an individual's motivation to commit an act of fraud. Meaning that Machiavellianism which is characterized by manipulateness, callous effect, and a strategic-calculating orientation tend to act unethical or commit crime between two conditions: deceiving tax office and government when there is no chance of being caught and 10 percent chance of being caught.

Hypothesis 3 indicates that psychopathy has a positive influence on propensity to commit white-collar crime. It can be compared to the previous research which that has the same results. According to Harrison et al., (2016), narcissism positively related to the unrealistic view of the environment and manipulating others. Moreover, narcissists will be less sensitive to risk assessments of losing lawsuit than people less narcissistic (O'Reilly et al., 2018), meaning that someone who has personalities such as ego promoting outcomes, like to dominate and has a grandiose identity tend to act unethical or commit WCC.

Hypothesis 3 indicates that psychopathy has a positive influence on propensity to commit white-collar crime. An individual's intention to engage in fraud will be positively related to their willingness to rationalize that act of fraud (Harrison et al., 2016, meaning that someone who has a personalities like callousness or thrilling seeker and impulsive tend to commit WCC.

Table 1.5
Test of Between Subjects

No.	Dependent Variable		F	Sig
1.	Total X1	TO1	2.33	0.002
		TO2	1.22	0.245
		SH1	1.74	0.032
		SH2	1.28	0.202
2.	Total X2	TO1	1.66	0.054
		TO2	0.79	0.706
		SH1	1.91	0.020
		SH2	0.62	0.881
3.	Total X3	TO1	1.98	0.016
		TO2	1.87	0.025
		SH1	1.80	0.033
		SH2	1.26	0.223

The table 1.5 shows that after putting two conditions: no chance of being caught and 10 percent chance of being caught, the intention to commit WCC was different. All of the F value were higher than sig value 0.05, meaning that there are significant differences among X1 on TO1, TO2, SH1, and SH2 simultaneously. Furthermore, the sig value for X1 on TO1 was 0.002 (lower than 0.05), meaning that there is a significant influence on personality of Machiavellianism and propensity to commit white-collar crime if there is no chance of being caught. Meanwhile, if there is a 10 percent chance of being caught, the sig value is not significant (0.245), meaning that, if there is a 10 percent chance of being caught, the act of committing white-collar crime will decrease.

The total X2 has F the values for TO1 = 1.66, TO2 = 0.79, SH1 = 1.91, and SH2 = 0.62 which are higher than sig > 0.05, meaning that there are significant differences among X1 on TO1, TO2, SH1, and SH2 simultaneously. The sig value for X2 to TO1 and TO2 were 0.054 and 0.706 which was lower than sig value 0.05, meaning that there is no influence on narcissism personality to propensity committing white-collar crime either there is no chance of being caught or 10 percent of being caught for deceiving government. Meanwhile, the values of X2 to SH1 and SH2 were 0.02 and 0.88, meaning that if there is no chance of being caught in deceiving the shareholders, an act of committing white-collar crime was significant ($0.02 < 0.05$). However, if there is a chance 10 percent of being caught, the value is not significant ($0.88 > 0.05$), meaning that, if there is 10 percent chance of being caught, an act of committing crime will be decreased.

The total X3 has F values for TO1 = 1.98, TO2 = 1.87, SH1 = 1.80, and SH2 = 1.26, meaning that there are significant differences among X3 on TO1, TO2, SH1, and SH2 simultaneously. The sig values are 0.016, 0.025, 0.033, and 0.023. For X3 to TO1 and TO2, sig values were lower than the standard ($0.016 < 0.05$; $0.025 > 0.05$), meaning that psychopathy personality has a significant influence in committing WCC whether there is no chance of being caught or 10 percent of being caught. The values of X3 for SH1 and SH2 were 0.03 and 0.22 ($0.03 < 0.05$); $0.22 > 0.05$), meaning that psychopathy has a significant influence on propensity to commit WCC if there is no chance of being caught. Meanwhile, if there is 10 percent chance of being caught, an act of committing white-collar crime will decrease.

CONCLUSION

It can be concluded that all of dark triad personality's component have a positive influence on propensity to commit WCC. If there is no possibility of being caught, the intention to commit WCC will be higher. However, if there is a 10 percent chance of being caught, the intention will be lower.

LIMITATIONS AND FUTURE RESEARCH

This research has certain limitations. First, accountant staff have been trained to understand more about ethics professional work will be lower (Turner, 2015). Recruiting them as the participant will be more accurate since their experience in the workplace. Second, measuring WCC is difficult since what the respondent's actual action and their answer in the paper sheets are different (Turner,

2015). This research also have some suggestions such as the registered accountants tend to have a lower propensity to WCC since they have taken professional ethics courses (Turner, 2014). Forensic accounting is one of the solutions to evaluate the system of internal controls, financial policies, and other procedures, good in seeking “red flags” or other indications of fraud in organization Pedneault et al (2012).

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