CHAPTER IV

RESULT AND DISCUSSION

a. Research's Object/ Subject Description

The primary data used in the research were collected by distributing the questionnaire to four classes which consisted of 146 accounting students as the respondents. Below is the table of the questionnaire distribution list:

Table 4. 1
Questionnaire distributed to the classes

Explanation	Total (sheet)	Percentage
Questionnaire distributed	146	100%
Questionnaire returned	146	100%
Questionnaire cannot be processed	14	9.58%
Questionnaire can be processed	132	90.41%

Based on the data above, the total of questionnaire distributed are 146. There were 14 questionnaire sheets that could not be processed because of the incomplete answers. Hence, there were 132 total of questionnaire sheets could be used for data processing of respondents categorized by gender are as follows:

Table 4. 2
Respondents' Gender Categorization

No	Respondent	Total	Percentage
1.	Female	103	78.03%
2.	Male	29	21.97%
Total		**132**	**100%**

From the data above, it is known that the total respondents were 132 dominated by female. The total of female students were 103 or 78.03 percent, and the total for male students were 29 or 21.97 percent from the total samples.

Table 4. 3
Respondents' Age Categorization

No.	Age	Total	Percentage
1.	19	13	9.8%
2.	20	85	64.39%
3.	21	27	20.45%
4.	22	7	5.3%
Total		**132**	**100%**

As depicted in the table above, the respondents' ages are varied from 19 years old until 22 years old. The total of respondents' aged of 19 years old were 13 (9.8%). The total respondents' aged of 20 years old were 85 (64.39%). The total respondents' aged of 21 years old were 27 (20.45%). The total respondents' aged of 22 years old were 7 (5.3%).

b. Instrument Data Testing

1. Descriptive Statistics Test

The purpose of descriptive statistics is to summarize the information revealed in a data set which consists of sample size, minimum and maximum values, mean, standard deviation and variance. Here is the table of descriptive statistics:

Table 4. 4
Descriptive Statistics

	N	Minimum	Maximum	Mean	Standard Deviation	Variance
TO1	132	1	5	2.72	1.389	1.928
TO2	132	1	4	1.77	0.890	0.792
SH1	132	1	5	2.88	1.348	1.817
SH2	132	1	4	1.77	0.915	0.838
MACH	132	18	41	30.36	4.321	18.674
NARC	132	13	38	27.20	3.605	12.999
PSYCHO	132	15	38	22.75	4.016	16.128

Explanation:

TO1 : white-collar crime/ tax office (condition when there is no chance of being caught)

TO2 : white-collar crime/tax office (condition when there is 10 percent chance of being caught)

SH1 : white-collar crime/shareholders (condition when there is no chance of being caught)

SH2 : white-collar crime/shareholders (condition when there is 10 percent chance of being caught)

MACH : Machiavellianism

NARC : Narcissism

PSYCHO : Psychopathy

The table 4.4 indicates that the total sample in this research was 132 respondents. For tax office variable with no chance of being caught, the minimum value was 1, meaning that the minimum value chosen by respondents were 1. The maximum value of tax office was 5, and the range for minimum and maximum value were 1-5. The average or mean value for tax office (no chance of being caught) was 2.72. The standard deviation was 1.389, meaning that the difference between mean and value of each respondent chosen by its original number was around 1.389. The variance value, which measured the mathematics index degree of deviation from its mean value of tax office (no chance of being caught) was 1.928.

The minimum value for tax office (10 percent chance of being caught) was 1, and for the maximum value was 4, meaning that the minimum value chosen by respondents was 1 and the highest or maximum was 4. The mean value was 1.77, meaning that the average value chosen by the respondents was 1.77. The standard deviation was 0.890, indicating that the difference between mean and value of each respondent chosen by its original number was around 1.389. The value of variance was 0.792.

For the variable of shareholders (no chance of being caught), the minimum value was 1, and the maximum value was 5, meaning that the

minimum value chosen by respondents was 1 and the maximum was 5 from the range 1-5. The mean value was 2.88, meaning that the average value chosen by respondents was 2.88. The standard deviation value was 1.348, indicating that the difference between mean and value of each respondent was 1.348. The variance was 1.817, measuring the mathematics index degree of deviation from its mean value of shareholders (no chance of being caught).

The minimum value chosen by the participants for the variable of shareholders (10 percent chance of being caught) was 1, and for the maximum value was 4 from the range 1-5. The mean value was 1.77, meaning that the average of choices was 1.77. The standard deviation was 0.915, indicating that the difference between mean and value of each respondents was 1.77. For the variance, the value was 0.838.

Machiavellianism variable indicates that the minimum value was 18, meaning that the minimum value chosen by the respondents from 9 questions about Machiavellianism with the range 1-5 was 17. The maximum value chosen by respondents from 9 questions with the range 1-5 was 41. The mean value was 30.36, meaning that the average value chosen by respondents was 30.36. The standard deviation was 4.321, meaning that the difference of mean and the value of respondents chosen from its original number was around 4.321. The variance measures the mathematics index degree of deviation from its mean value of Machiavellianism was 18.674.

Narcissism variable indicates that the minimum value was 13, meaning that the minimum value chosen by respondents from 9 questions about narcissism with the range 1-5 was 13. The maximum value chosen by respondents from 9 questions with the range 1-5 was 38. The mean value was 27.20, meaning that the average value chosen by respondents was 27.20. The standard deviation was 3.6, meaning that the difference of mean and the value of respondents chosen from its original number was around 3.6. The variance which measures the mathematics index degree of deviation from its mean value of narcissism was 12.99.

Psychopathy variable indicates that the minimum value was 15, meaning that the minimum value chosen by respondents from 9 questions about psychopathy with the range 1-5 was 15. The maximum value chosen by respondents from 9 questions with the range 1-5 was 38. The mean value was 22.75, meaning that the average value chosen by respondents was 22.75. The standard deviation was 4.01, meaning that the difference of mean and the value of respondents chosen from its original number was around 4.01. The variance which measures the mathematics index degree of deviation from its mean value of Machiavellianism was 16.128.

2. Validity Test

The purpose of validity test is to test the instrument and it can be said as valid if it can show the measuring instrument. In other word, it is used to

get the data valid or it can be used to measure what should be measured. A valid instrument is an instrument that is really appropriate to measure what is to be measured (Nazaruddin, 2019).

Table 4. 5
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 4.5 shows that the KMO and Bartlett's test value was 0.574. The results shows that the data acquired were valid.

3. Reliability Test

Reliability test is useful for gathering whether instruments in the form of questionnaires can be used more than once and producing quality data (Nazaruddin, 2019). A questionnaire can be defined as reliable if the answer of each question has a correlation. If alpha <0.90 then reliability is perfect. However, if alpha is between 0.70 - 0.90 then its reliability is high. If alpha is 0.50-0.70 then its reliability is moderate. If alpha is < 0.50 then its reliability is low (Sekaran and Bougie, 2016).

Table 4. 6
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.

c. Hypothesis Test and Analysis

Covariance of dependent variable data must also have a variance of covariance that is not different (Nurgiyanto, 2015). To fulfil the requirement of homogeneity of covariance, the test that can be used is Box's Test.

Table 4. 7
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). It can be concluded that Box's Test is very sensitive to violations.

1. Multivariate Analysis

This test aims to determine the centroid differences of two or more groups that can be evaluated with a variety of statistical test criteria (Widarjono, 2015). The criteria that the current researcher took were Pillai's Trace and Wilks' Lambda. Here is the table of multivariate analysis:

Table 4. 8
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

1.) Hypothesis 1 test result

Based on the table of multivariate analysis above, the value results for Machiavellianism were Pillai's: 0.047 and Wilks': 0.043, the F Value: 1.302 and 1.312. The requirement to be accepted is that sig must be less than 0.05 and the F value should be more than 0.05. The result shows that all of the value results (Pillai's and Wilks') were lower than 0.05 (0.047 < 0.05, 0.043 < 0.05), indicating that the hypothesis 1 was accepted, Machiavellianism has a positive influence on propensity to commit white-collar crime.

2.) Hypothesis 2 test result

Based on the table of multivariate analysis above, the value results for narcissism were Pillai's: 0.029 and Wilks': 0.030, for F Value: 1.369 and 1.367. The requirement for the hypothesis to be accepted is that sig value must be less than 0.05 and for F value should be more than 0.05. The results shows that all of the value results (Pillai's and Wilks') were lower than 0.05 (0.029 < 0.05,

0.030 < 0.05). The results suggest that the hypothesis 2 was accepted, narcissism has a positive influence on propensity to commit white-collar crime.

3.) Hypothesis 3 test result

Based on the table of multivariate analysis above, the value results for narcissism were Pillai's: 0.006 and Wilks': 0.005, the F Value: 1.532 and 1.537. The requirement for accepted is that sig must be less than 0.05 and for the F value should be more than 0.05. The results show that all of the value results (Pillai's and Wilks') were lower than 0.05 (0.006 < 0.05, 0.005 < 0.05), meaning that the hypothesis 3 was accepted, so psychopathy has a positive influence on propensity to commit white-collar crime.

2. Test of Between Subjects

This test is used to test the difference among TO1, TO2, SH1, SH2, X1, X2, and X3 separately. With this test, the detail of differences was examined. Here is the table of test of between subjects:

Table 4. 9
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 4.9 shows that the total X1 has F values for TO1 = 2.33, TO2 = 1.22, SH1 = 1.74, and SH2 = 1.28. 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.

d. Explanation of Hypothesis Results

This part explains the data processing and test results which were conducted to examine the influence of dark triad personality on propensity to commit white-collar crime.

Table 4. 10
Hypothesis Summary

No.	Hypothesis	Value Results	Sig	Explanation

1.	Machiavellianism has a positive influence on the propensity to commit White-Collar Crime	Pillai's Trace : **0.047** Wilks' Lambda : **0.043**	**<0.05**	**Accepted**
2.	Narcissism has a positive influence on the propensity to commit White-Collar Crime	Pillai's Trace : **0.029** Wilks' Lambda : **0.030**	**<0.05**	**Accepted**
3.	Psychopathy has a positive influence on the propensity to commit White-Collar Crime	Pillai's Trace : **0.006** Wilks' Lambda : **0.005**	**<0.05**	**Accepted**

1. Influence of Machiavellianism 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 manipulativeness, 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.

Based on the scenario by Turner (2016), there are four conditions: deceiving tax office with no chance of being caught, deceiving tax office with 10 percent chance of being caught, deceiving shareholders with no chance of

being caught, and deceiving shareholders with 10 percent of chance. When someone who has a personality of Machiavellianism is told by the chief of accounting department that there is no chance of being caught, the propensity to commit white-collar crime will be higher. Meanwhile, if the chief accountant tells that there is a chance around 10 percent to get caught, the propensity to commit white-collar crime will be lower.

2. Influence of narcissism on propensity to commit white-collar crime

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.

As the hypothesis 1, there are four conditions in the scenario by Turner (2016); deceiving tax office with no chance of being caught, deceiving tax office with 10 percent chance of being caught, deceiving shareholders with no chance of being caught, and deceiving shareholders with 10 percent of chance.

When someone who has narcissism personality is told by the chief of accounting department that there are no chance of being caught, the propensity to commit white-collar crime will be higher. On the other hand, if the chief accountant tells that there is a chance around 10 percent to get caught, the propensity to commit WCC will be lower.

3. Influence of psychopathy on propensity to commit white-collar crime

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.

As the hypothesis 1 and 2 have described, there are four conditions in the scenario by Turner (2014); deceiving tax office with no chance of being caught, deceiving tax office with 10 percent chance of being caught, deceiving shareholders with no chance of being caught, and deceiving shareholders with 10 percent of chance. When someone who has a psychopathy personality is told by the chief of accounting department that there are no chance of being caught, the propensity to commit white-collar crime will be higher. On the other hand, if the chief accountant tells that there is a chance around 10 percent to get caught, the propensity to commit WCC will be lower.