

## CHAPTER V

### CONCLUSION, SUGGESTION, AND RESEARCH LIMITATION

#### a. Conclusion

This research aims to find the empirical evidence of Dark Triad Personality which consists of Machiavellianism, narcissism, and psychopathy on propensity to commit white-collar crime. This study was conducted using short dark triad (SD3) adapted from Jones and Paulhus (2013) and accounting fraud scenario from Turner (2015). Based on the results of the study, it can be concluded that:

1. Machiavellianism has a positive influence on propensity to commit white-collar crime. This result has the similarities with the result of the previous study conducted by Harrison et al (2016) stating that Machiavellianism has a positive influence on individual's motivation to commit fraud.
2. Narcissism has a positive influence on propensity to commit white-collar crime. This study is in parallel with the previous study conducted by Harrison et al (2016) stating that narcissism has a positive influence on individual's motivation to commit fraud.
3. Psychopathy has a positive influence on propensity to commit white-collar crime. This study is line with the result of the study conducted by Harrison et al (2016) stating that psychopathy has a positive influence on individual's motivation to commit an act of fraud.

4. The propensity of committing white-collar crime on Machiavellianism, narcissism, and psychopathy tend to increase when the chief accountant says that there is no chance of being caught. However, when the chief accountant assumes that there might be 1/10 chance of being caught, intention to commit white-collar crime becomes lower.

**b. Suggestions**

The following are some suggestions for further studies or similar researches:

1. Investigating dark triad personality can be used to detect an act of fraud in the company or organization engaged in the accounting field.
2. Using registered accountants as the participant of the research might yield new results. According to Turner (2014), the registered accountants tend to have a lower propensity to commit white-collar crime since they have taken professional ethics courses. Compared to the students who only have passed some subjects in the class such as auditing, management, and accounting ethics, the registered accountants have more knowledge and experience facing the ethical work decision.
3. Adding variables of leadership and forensic accounting can reduce the propensity to commit white-collar crime. According to Healy and Serafeim (2019), company leaders must create a culture to encourage employees to act ethically and legally. By doing so, leaders can minimize an act of white-collar

crime. According to Pedneault et al (2012), the 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.

### **c. Limitations**

Below are some limitations found while conducting the research:

1. This research was conducted by recruiting the university students as the samples. Using the real accountant staff will be more accurate because of experience in working place. Moreover, accountant staff who have been trained to understand more about ethics professional work will have lower intention to commit white-collar crime (Turner, 2015).
2. Measuring white-collar crime is difficult since the respondent's actual action and their answer in the paper sheets are different (Turner, 2015). It is in line with the current research, when the respondents were offered the accounting fraud scenario, they might answer the questions differently or inaccurate on purpose due to their privacy. For instance, when they were offered a question about intention to commit fraud, the respondents thought that if they fill 'agree', it would made the respondents' image worse.