

The Effect of Dark Personality Traits on The Tendency of Accountants Towards Accounting Fraud

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Abstract

It is known that the personality traits of professional accountants affect their attitudes towards fraud and unethical behavior. In this study, it is aimed to examine the effect of dark triad personality traits of accounting professionals on their tendency to commit accounting fraud. The research is important in terms of bringing a psychology and accounting-based study to the literature of our country, which is widely seen in the international literature. Data were collected from 307 professional accountants registered in the Chamber of Certified Public Accountants of Balıkesir through the questionnaire developed within the scope of the research. Obtained data were analyzed by using structural equation model through IBM SPSS 25 and AMOS programs. As a result of the research, it has been concluded that the psychopathy and Machiavellian dimensions of the dark personality traits of the professions affect the internal and external motivations of their tendency to commit accounting fraud, but the narcissism dimension from the dark personality traits does not influence the tendency of accounting professionals to commit fraud. By identifying individuals with dark triad personality traits, it is possible to reduce negative situations in the business environment, tendencies towards accounting fraud, unethical behaviors and actions.

Keywords: Accounting Ethics, Tendency Towards Fraud, Accounting Fraud, Dark Triad Personality, Professional Accountant

Öz

Muhasebe meslek mensuplarının kişilik özelliklerinin hile ve etik dışı davranışlara yönelik tutumlarını etkilediği bilinmektedir. Bu çalışmada, muhasebe meslek mensuplarının karanlık üçlü kişilik özelliklerinin muhasebe hilesi yapma eğilimlerine etkisinin incelenmesi amaçlanmıştır. Araştırma uluslararası literatürde yaygın olarak görülen psikoloji ve muhasebe temelli bir çalışmayı ülkemiz literatürüne de kazandırması açısından önem taşımaktadır. Araştırma kapsamında geliştirilen anket formu aracılığıyla Balıkesir Serbest Muhasebeci ve Mali Müşavirler Odasına kayıtlı 307 muhasebe meslek mensubundan veri toplanmıştır. Elde edilen veriler IBM SPSS 25 ve AMOS programları aracılığıyla yapısal eşitlik modeli kullanılarak analiz edilmiştir. Araştırma sonucunda meslek mensuplarının karanlık kişilik özelliklerinden psikopati ve makyaavelizm boyutlarının muhasebe hilesi yapma eğilimlerinin içsel ve dışsal güdülerini etkilediği ancak karanlık kişilik özelliklerinden narsizm boyutunun muhasebe meslek mensuplarının muhasebe hilesi yapma eğilimi üzerinde bir etkisi olmadığı tespit edilmiştir. Karanlık üçlü kişilik özelliklerine sahip bireylerin belirlenmesi ile iş ortamındaki olumsuz durumların, muhasebe sahtekarlığına yönelik eğilimlerin, etik olmayan davranış ve eylemlerin azaltılması mümkündür.

Anahtar Kelimeler: Muhasebe Etiği, Hileye Yönelme, Muhasebe Hilesi, Karanlık Üçlü Kişilik, Muhasebe Meslek Mensubu

Introduction

Accounting data is an important criterion in determining the performance of businesses. Profit or loss resulting from business activities is a performance indicator for business managers. In this context, there is the possibility of making some manipulations in this performance criterion for individuals with both commercial and individual success targets.

Fraud and manipulation in accounting documents are not a recent phenomenon. According to the records in the Cruciform Monument, which dates to three thousand BC, it is thought that there was a forgery of incomes (Parker, 1991). Fraudulent transactions are based on three main reasons, called the "Fraud Triangle". These reasons; can be expressed as "Pressure", "Opportunity" and "Realization" (Kagias et al., 2022).

Studies in business and accounting aim to explain the personality of the individual academically by associating it with his behavior in the business environment, and by predicting the situations that will occur in the business environment. Psychologically, it can be thought that there is a relationship between the personality of the individual and the tendency of the individual to commit accounting fraud.

It is thought that for the person to be inclined to commit fraud and to be able to continue this successfully in the long term, he must have some characteristic features belonging to the dark triad personality traits. These features can be listed as lying to protect one's interests, making unethical decisions, smugness, and not feeling remorseful or guilty for bad deeds (Mutschmann et al., 2021). So that the dark triad personality traits (Machiavellianism, Narcissism, and Psychopathy) can affect the individual's decision-making style (Shivani & Godwin, 2018).

In international studies in the field of accounting, the effects of psychological factors on the provision of accounting services are given a lot of attention, especially within the scope of fraud and ethical issues (Johnson et al., 2013; Harrison et al., 2018; Eimer and Garkaz, 2018; Norhamida et al., 2023). However, in the studies conducted in our country, it has been observed that psychological

factors related to accounting professionals are not included except few articles (Alankaya & Akpınar, 2017; Umut, 2018; Altinkaynak & Tutar 2019). In our country, as far as is known no study has been found on the relationship between the dark personality traits of accountants and their tendency to commit fraud. The subject is quite original and important in terms of its possible consequences. In this context, this research aims to investigate the effect of dark personality traits of professional accountants on their tendency to commit accounting fraud. In this context, it has been concluded that the dark personality traits of accountants, psychopathy and Machiavellian dimensions, have an effect on their tendency to commit fraud in accounting, both in terms of internal and external motives.

Literature and Hypothesis Development

In businesses, accounting information is used as a tool to express both operational and personal performances (Amernic & Craig, 2010). Considering that the performance targets of individuals are based on accounting data and the bonus and reward system is determined at the end of these processes, the processes turn into an opportunity for accountants who are psychologically predisposed to accounting fraud.

Tendency to commit accounting fraud

The concept of fraud derives from the word "Fraus", which means damage, wrongdoing, and deception (Meriç, 2020). There are some reasons that push individuals to make mistakes and fraud in accounting. These can be expressed as pressure, opportunity, and rationalization. The first condition for fraudulent behavior is an incentive, motive, or pressure to commit fraudulent action; secondly, a perceived opportunity to commit fraud, and thirdly, a perceived mentality to rationalize and legitimize action, or an attitude of not needing such a rationalization at all (Mutschmann et al., 2021). AICPA (American Institute of Certified Public Accountants) reports that when an accounting fraud occurs, all three conditions in the fraud triangle are generally present (Free et al., 2007). The pressure factor that

can cause mistakes and fraud can be determined by examining the luxury and bad habits, the opportunity factor can be determined by monitoring and evaluating the individuals, and the rationalization factor can be determined by clearly defining the wrong behaviors. Identifying these elements will help reduce the risk of errors and fraud in accounting (Doğan & Nazlı, 2015). There are many psychological and economic factors that may lead a professional accountant to commit fraud. Pressures exerted by taxpayers while recording accounting transactions, accepting unethical customer requests due to fear of losing customers and malpractice by colleagues are among the psychological factors. The desire to live in better conditions, encountering demands to pay less tax, the existence of informal economy, relatively high tax rates, and competition are among the economic factors (Demir & Arslan, 2020; Uslu & Özbay, 2020). On the other hand, the tendency of professional accountants to cheat includes internal and external sources. While the intrinsic motivations are related to the unethical behaviors, conscientious responsibilities of the individual, and the situations of being caught, the extrinsic motivations are related to the situation of taxpayers in the face of economic conditions, the legislation, the pressures of customers, and competition (Pehlivan and Koç, 2020).

Whether accountants tend to commit fraud or not is related to many factors, but basically, it is related to their personality traits. In this context, there are many academic studies on the personality traits of professional accountants. For example, in their research examining the personality traits of professional accountants in terms of information-hiding behavior within the scope of behavioral accounting, Altınkaynak and Tutar (2019) found that there is a significant and inverse relationship between honest and friendly people and information-hiding behaviors. Alankaya and Akpınar (2017) examined the accountant characters in movies within the scope of widely accepted personality typologies and characteristics. Research results show that accountants in movies are generally quiet, calm, responsible, and compliant people. However, it has been specified that some accountant characters

have dark personality tendencies such as narcissism and psychopathy.

Dark triad personality traits

Paulhus and Williams (2002) conducted a study on subclinical personality traits that are thought to be socially repulsive in Narcissism, Machiavellianism, and Psychopathy and defined these traits as the dark triad personality traits. Dark Triad Personality traits are among the unpleasant human traits included in the psychology literature by researchers. The Dark Triad consists of three interrelated and empirically salient features, expressed as Machiavellianism, Narcissism, and Psychopathy (Norhamida et al., 2023), and dark personality traits are perceived as a threat to an ideal society (Shivani & Godwin, 2018). Harrison et al. (2018) stated that everyone has dark personality traits, but they are at different levels as low, medium, and high.

Machiavellianism: The Machiavellian personality trait reflects the philosophy of Niccolò Machiavelli, who was the political adviser of the Medici family in the fifteenth century (Furnham et al., 2013). For Machiavellian individuals, other people around them are only tools to be used to achieve their own ideals. When it comes to their own interests, they may exhibit many behaviors that cannot be tolerated by society, ranging from lying, cheating, and flattery to others (Özdemir & Kazancı Sunaoğlu, 2023). Individuals with Machiavellian characteristics are highly goal-oriented, self-reflective, and have a high potential to resort to any means to achieve their personal goals (Karaaslan & Gizir, 2021). These people can easily violate traditional moral codes if necessary to achieve their personal goals. They are people who try to get along with the centers of power and think that human nature is unreliable (Özsoy & Ardiç, 2020).

Narcissism: Narcissism is expressed as an individual's excessive love for himself and is a type of personality disorder (Satici et al., 2019). Narcissists are people who are extremely self-admiring, selfish, self-focused, boastful, closed to criticism, jealous, and prone to attack. They are people who constantly seek power and attention, exaggerate their characteristics, constantly try to

show off to others, belittle others and try to establish authority over them (Özsoy & Ardiç, 2020). Narcissistic people always think that they are superior to others and tend to act aggressively towards those who they believe do not appreciate them enough (Cichocka et al., 2023).

Psychopathy: Psychopathy traits are associated with greater depressive symptoms (Lucas & Chang, 2022). Characteristics of psychopathy can be expressed as hostile behavior, high desire for excitement, manipulative behavior, non-social behavior, and insensitivity (Hare & Neumann, 2008). Psychopathy is expressed as the tendency to be indifferent towards the structures that maintain order in society and other individuals, the inability to control impulses, and the tendency not to feel guilty or remorseful when exhibiting behavior that harms other people (Özdemir & Kazancı Sunaoğlu, 2023). Psychopathy refers to features such as lack of empathy, less commitment, empowerment through cruelty, and contempt for others (Ho & Fido, 2022). The psychopath is indifferent to the emotional pain that others may feel (Aydoğan & Serbest, 2016). Psychopaths never care about others and may end individual relationships for no reason (Özkan, 2020). Individuals with high psychopathy characteristics can do anything for their desires and do not feel conscientious about it. Also, psychopaths are often very attractive and intelligent people (Bailey, 2019).

Since the personality traits of those who practice the accounting profession are very important in performing the profession in accordance with ethical values and away from fraud the dark triad personality traits have been the subject of many accounting studies. Some of these studies are listed below.

Umut (2018) drew attention to the effect of the dark triad on strategic accounting financing decisions and managers, and stated that the effects of the dark triad on the field of accounting and finance would be negative for both businesses and society if necessary precautions were not taken.

Eimer and Garkaz (2018) in their research concluded that the opportunistic nature of individuals and the dark triad personality traits have an impact on decision-making processes in accounting in Iran. The higher the accountant's

Dark Triad, the more opportunistic the decisions made by accountants.

Harrison et al. (2018) tried to determine the relationship between people with dark triad personality traits and unethical behaviors. They found that each of these characteristics affects the process of making unethical decisions in different ways. Accordingly, psychopathic features have significant effects on people's rationalization of their fraudulent behavior. Narcissism directs people to unethical behaviors in order to obtain personal benefits. In addition, while performing unethical behaviors, narcissists have different personal perceptions about their personal skills in the crimes they commit, such as being very successful and better than others. Machiavellianism, on the other hand, motivates the individual to behave in an unethical way, while changing the individual's perceptions of using the opportunities that arise to deceive others.

Aprillia and Maharani (2021) examined the effect of the dark triad on the ethical behavior of accountants in Indonesia. As a result of the research, they concluded that narcissism and psychopathy have a positive effect, while Machiavellianism has a negative effect on ethical behavior.

Issa and Mohamed (2022) conducted a study to measure the effect of dark triad personality traits on accountants' attitudes towards the disclosure of cyber security risks in Egypt. As a result of the research, it was concluded that there is a significant relationship between the dark triad personality traits and the attitudes of accountants towards disclosure of cyber security risks in terms of Machiavellianism and narcissism.

Norhamida et al. (2023) investigated the ethical behavior of accountants in Indonesia and aimed to measure the effect of the dark triad and subjective norm on the behaviors and ethical intentions of perceived peers. Research results showed that the dark triad did not significantly affect the behaviors of perceived peers but did significantly affect unethical intention.

Among the many studies listed above, the number of studies conducted in our country is limited. Therefore, there is no valid and reliable data on whether there are people with black triad personality traits in the field of accounting and

finance in our country or how such people affect the financial statements prepared in our country or the direction of the accounting financing decisions they make (Umut, 2018). Personality characteristics are one of the important determinants of individuals' behavior (Satici et al., 2019). Especially in recent years, due to the increase in unethical practices in business life, researchers in the field seem to focus on the dark side of organizational life and personality (Aydoğan and Serbest, 2016). For this reason, research hypotheses have been developed in the following way to measure the effect of dark triad personality traits on the tendency of professional accountants to cheat in our country.

In the accounting area, Murphy (2012) found that participants with high levels of Machiavellianism were more likely to make fraud in financial statements and Machiavellians who misreported felt significantly less guilty than others who misreported. Bitlisli and Dinç (2015) in their study examining Machiavellianism, which is one of the dark personality traits, aimed to find out if there is a relationship between the Machiavellian personality traits of accountants and their ethical decision-making behaviors. In this study, they concluded that Machiavellian personality traits are partially effective in ethical decision-making behaviors. Within the scope of the information given above, considering that Machiavellianism may have an effect on the professional accountant's tendency to commit fraud, the first hypothesis in this research was developed as follows:

H₁: Machiavellianism, a dark triad personality trait, affects the tendency to commit accounting fraud (internal and external motives).

There are several studies on narcissism in the accounting literature. While investigating the effect of senior manager narcissism on accounting fraud, Rijsenbilt and Commandeur (2013) emphasized that narcissism has an important place in determining accounting outcomes. Johnson et al. (2013) proved in their study that there is a positive and significant relationship between narcissistic behavior, fraud tendency and managers' fraud risk assessments. Mutschmann et al. (2021) stated that the most comprehensively studied personality trait in the accounting literature is narcissism, but there is no study that

clearly investigates the effect of narcissism on fraud tendency. Considering the gap in the literature pointed out by Mutschmann et al. (2021), the second hypothesis of the study was developed as follows.

H₂: Narcissism, a dark triad personality trait, affects the tendency to commit accounting fraud (internal and external motives).

Individuals with the personality trait of psychopathy are prone to fraud (Murphy & Dacin, 2011). Although it has an obvious impact on accountant fraudulent behavior, psychopathy traits have received little attention from accounting scholars in the accounting literature (Bailey, 2015). Considering that psychopathy behavior needs to be researched more in the field of accounting and that psychopathy may have an effect on the tendency of accounting professionals to commit accounting fraud, the third hypothesis in this research was developed as follows:

H₃: Psychopathy, a dark triad personality trait, affects the tendency to commit accounting fraud (internal and external motives).

Research Methodology

In the research methodology part, data collection method and measurement tools of the research, scope of the research and sampling and statistical analyzes are included.

Data Collection Method and Measurement Tools of the Research

The ethics committee approval for this research was obtained from the Sakarya University of Applied Sciences with decision number 14, dated 07.07.2023. A questionnaire form created online within the scope of the research was sent to CCPA of Balıkesir members and the data collected from 307 professionals who answered the questionnaire were analyzed with IBM SPSS 25 and AMOS. The questionnaire form consists of 26 expressions including 6 demographic variables. The scales used in the research are explained below:

"The Dirty Dozen (Dark Triad Personality)" Scale which consists of 12 variables and 3 sub-dimensions, Machiavellianism, Narcissism and Psychopathy, developed by Jonason and Webster

(2010) was used to determine personality traits. The Turkish adaptations of the scale were made by (Özsoy et al. 2017; Satici et al. 2018; Yaşlıoğlu & Atılgan, 2018) and its validity and reliability were proven.

"The Accounting Fraud Tendency Scale" consisting of total 8 variables with two dimensions internal and external motives, developed by Pehlivan and Koç (2020) has been used to determine the tendencies towards fraud.

Scope of the Research and Sampling

The scope of the study consists of professional accountants registered in Chamber of Certified Public Accountants of Balıkesir. The research sample was calculated as 285 participants with a 95% confidence interval and a 5% margin of error (Yazıcıoğlu and Erdoğan, 2004). In this context, data were collected from 307 of 1097 professional accountants registered in CCPA of Balıkesir (CCPA of Balıkesir 2022 Annual Report). It has been determined that 8 (2.6%) of the participants in the research were independent accountants and 299 (97.4) were Certified Public Accountants. 44 (14.3%) of the participants are between 1-5 years, 60 (19.5%) are between 6-10 years, 106 (34.5%) are between 11-15 years, and 97 (31.6%) were found to have 16 years or more of professional experience. 66 (21.5%) of the participants were female and 241 (78.5%) were male. 9 (2.9%) of the participants were 26 years old and under, 78 (25.4%) were between 27-36 years old, 101 (32.9%) were 37-46 years old, 81 (26.4%) were in the age range of 47-56 and 38 (12.4%) were aged 57 and over. When the participants were examined in terms of marital status, it was determined that 225 (73.3%) were married and 82 (26.7%) were single. On the other hand, 9 (2.9%) of the participants were at high school or below, 42 (13.7%) at associate degree, 208 (67.8%) at undergraduate level, and 46 (15.0%) had a master's degree and 2 (0.7%) had a doctorate-level education.

Validity and Reliability Analysis

The statistical programs IBM SPSS 25 and AMOS 24 were used to test the reliability and structural validity of the scales of the study. In this context,

explanatory factor (EFA) analysis and confirmatory factor (CFA) analyzes were applied. The EFA results and Cronbach α coefficients of the "Accounting Fraud Tendency Scale" and the "The Dirty Dozen (Dark Triad Personality) Scale" are presented in Table 1.

Table 1. Results of Explanatory Factor Analysis

Factors Related to Scales of "Accounting Fraud Tendency" and "Dark Triad Personality"	Question	Factor Loads	Cronbach α	Eigen Value	Variance%	Explained Variance	K-M-O Value	Sig.	
Accounting Fraud Tendency	Internal Motives	4	0.6	0.8	2.8	35.	69.	0.8	0.0
		23-	0.8	25	19	239	389	99	00
	External Motives	4	0.5	0.8	2.7	34.			
		96-	0.8	68	32	150			
Dark Triad Personality	Machiavellianism	4	0.8	0.9	3.7	30.	76.	0.9	0.0
		10-	0.8	30	18	981	973	26	00
	Narcissism	4	0.6	0.8	2.8	23.			
		94-	0.8	75	68	904			
	Psychopathy	4	0.5	0.8	2.6	22.			
		01-	0.8	53	51	088			
		91							

The scales of the study were subjected to Exploratory Factor Analysis by applying fundamental component analysis and the varimax rotation method. In the EFA results, it was determined that both the tendency to accounting fraud tendency scale (KMO=0.899; $\chi^2=1265.220$; $p=0.000$) and the dark triad personality traits scale (KMO=0.926; $\chi^2=2770,709$; $p=0.000$) were acceptable for factor analysis. However, it has been confirmed that the accounting fraud scale has a 2-dimensional structure and the dark triad personality traits scale has a three-dimensional structure. The fact that the factor loadings of the accounting fraud scale were between 0.596 and 0.851 and the factor loadings of the dark triad personality traits scale were between 0.501 and 0.891 showed that the items of both scales were compatible with the structure. Also, it was observed that the Cronbach α coefficients of the dimensions of the scales used in the research were above 0.70. As a result of these, it has been

evidenced that the factor structures of both scales are strong and reliable (Büyüköztürk, 2009).

Table 2. Descriptive Statistics

Variables	N	Mean	Std. Deviation	Skewness	Kurtosis
Accounting Fraud Tendency	307	2.26	0.991	1.348	1.303
Dark Triad Personality	307	2.89	1.129	0.340	-
Internal Motives	307	2.22	1.115	1.127	0.374
External Motives	307	2.33	1.095	0.924	0.010
Psychopathy	307	3.07	1.159	-	-

Table 2 shows that the skewness and kurtosis values of the variables vary between -1.5 and +1.5, so it was determined that the research data had a normal distribution (Tabachnick & Fidell, 2013). Confirmatory Factor Analysis analysis was applied to check the suitability of the factor structures acquired at the result of the EFA applied to the scales used in the research. The fit index values obtained as a result of CFA are presented in Table 3.

Table 3. Confirmatory factor analysis goodness of fit values

Scale/Model	$\Delta\chi^2$	df	$\Delta\chi^2/df$	RMS EA	AGFI	GF I	CF I	NFI I
Accounting Fraud Tendency	52.7	9	2.7	0.076	0.9	0.9	0.9	0.9
Dark Triad Personality	75	0	78		24	60	73	59
Internal Motives	114.	4	2.3	0.066	0.9	0.9	0.9	0.9
External Motives	312	9	33		10	44	76	59

*p < 0.05

The fit index values are given in Table 3. Accordingly, it was seen that the goodness-of-fit values of the scales used in the study met the criteria (Meydan and Şeşen, 2011: 37). On the other hand, the fact that the factor loads of the statements related to the tendency to accounting fraud scale were between 0.679-0.846 and the factor loads of

the statements related to the dark triad personality scale were between 0.606-0.931, confirmed the congruent validity (Bagozzi & Yi, 1988).

Hypothesis Test Results

The correlation coefficients of the variables examined within the scope of the research were presented in Table 4.

Table 4. Correlation Coefficients

Variables	Internal Motives	External Motives	Machiavellianism	Narcissism	Psychopathy
Internal Motives	1				
External Motives	0.685**	1			
Machiavellianism	0.538**	0.523**	1		
Narcissism	0.450**	0.452**	0.735**	1	
Psychopathy	0.441**	0.471**	0.606**	0.594**	1

**p < 0.01

In Table 4 the results of the correlation analysis were given. According to these results was a moderate and positive relationship between the internal motives of the accounting fraud tendency and dimensions of the dark personality traits scale, the Machiavellianism (0.538**), narcissism (0.450**), and psychopathy (0.441**). On the other hand, it was observed that there was a moderate and positive correlation between the external motives for accounting fraud tendency and the dark personality traits scale's Machiavellianism (0.523**), narcissism (0.452**), and psychopathy (0.471**) dimensions.

The effect of dark triad personality traits on the tendency towards accounting fraud was tested using the structural equation model. The structural equation model obtained within the scope of the research is presented in Figure 1.

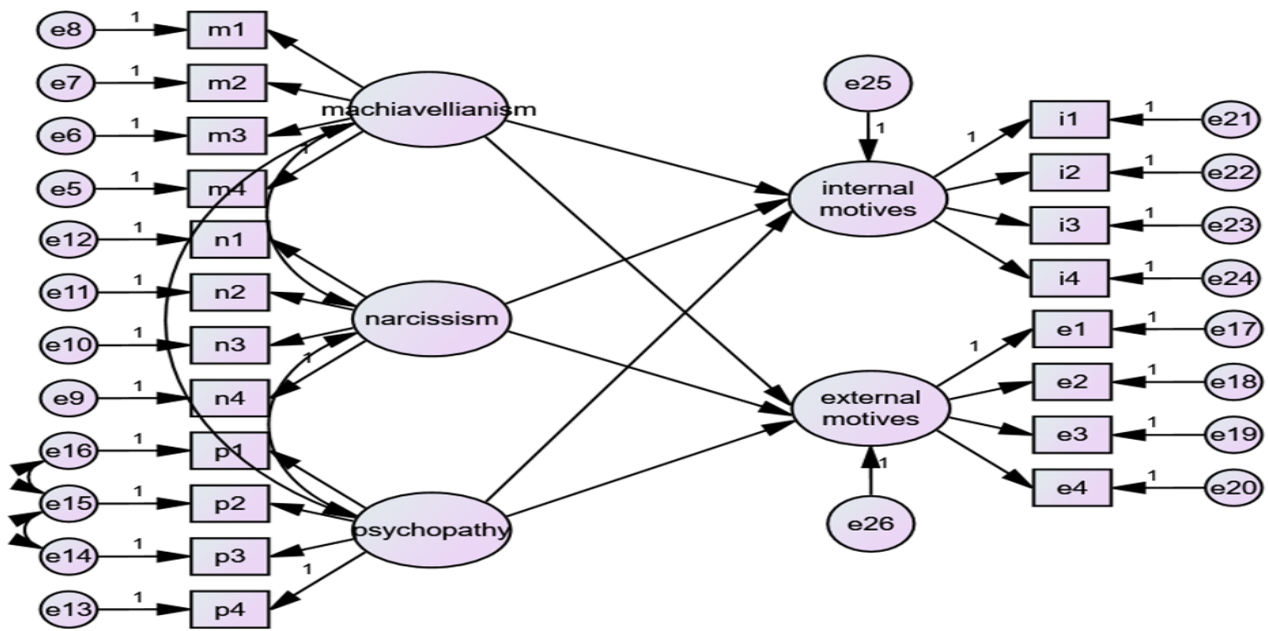


Figure 1. Structural Equation Model

The results of the analysis of the structural equation model is shown in figure 1. The structural equation model $\chi^2=428,149$ explaining the effect of dark personality traits on the tendency of accounting fraud; $df=159$; It was found to be significant at the $p=0.000$ level. $\chi^2/SD=2.693$ for the model; $GFI=0.881$; $AGFI=0.842$; $NFI=0.903$; $CFI=0.936$ and $RMSEA=0.074$. It can be said that these fit indices support the structural equation model (Meydan and Şeşen, 2011: 37). The regression weights are seen in Table 5 below.

However, Machiavellianism ($\beta=0.385$; $t=3.244$, $p<0.01$) and psychopathy ($\beta=0.288$; $t=2.380$; $p<0.05$) were predictors of external motivations for accounting fraud tendency ($R^2 = 0.372$). According to the model, it was concluded that as Machiavellianism and psychopathy from dark personality traits increase, internal and external motives towards accounting fraud also increase. Accordingly, while the H1 and H3 hypotheses were accepted, the H2, hypothesis was rejected.

Table 5. Path Analysis Values

Tested Path	Standardized Regression Weights (β)	Regression Weights (B)	S.E.	C.R	Sig.
Machiavellianism → Internal Motives	0.468	0.385	0.097	3.970	***
Machiavellianism → External Motives	0.385	0.287	0.088	3.244	0.001
Narcissism → Internal Motives	-0.053	-0.046	0.111	-0.418	0.676
Narcissism → External Motives	-0.028	-0.022	0.100	-0.221	0.825
Psychopathy → Internal Motives	0.278	0.247	0.106	2.320	0.020
Psychopathy → External Motives	0.288	0.231	0.097	2.380	0.017

As seen in Table 5, Machiavellianism ($\beta=0.468$; $t=3.970$; $p<0.001$) and psychopathy ($\beta=0.278$; $t=2.320$; $p<0.05$) are predictors of internal motives for accounting fraud tendency ($R^2 = 0.435$).

Conclusion

Since professional accountants play an important role in the sustainability of the economic system, it

is important to increase the quality and reliability of the accounting profession. In this context, there are some characteristics that accountants should have. While some of these characteristics are related to the professional development level and professional knowledge of accountants, some of them are related to their character. Accountants must be honest, reliable, ethical, and conscientious while performing their activities. Compliance with accounting standards and never committing fraud is a must for accountants.

Characteristics that are considered socially negative and unattractive are far from ethical, moral, and socially acceptable behavior and are called the 'Dark Triad' (Zheng & MacCann, 2023). It can be thought that individuals with dark triad personality traits are likely to turn to accounting fraud due to their own characteristics. Because these people are usually people who are actively looking for ways to cheat in accounting. For this purpose, it was aimed to analyze the effect of personality traits of the Dark Triad on the tendency towards accounting fraud in this study. In addition, the findings of the presented studies support the proposition that individuals with Dark Triad personality traits (Machiavellianism and psychopathy) tend to accounting fraud.

The results of the study are similar to the study of Mutschmann et al. (2021), who stated that managers with dark personality traits are more likely to make fraudulent accounting practices in accounting and finance departments.

Studies in the field of psychology have concluded that individuals with higher levels of Machiavellianism tend to be more manipulative and opportunistic (Gunnthorsdottir et al., 2002). Machiavellianism refers to being deceptive, manipulative, ambitious, and exploitative (Özdemir & Kazancı Sunaoğlu, 2023). The results of the current research have shown that Machiavellianism, a dark personality trait, affects the internal and external motives of the tendency to cheat in accounting. Individuals with Machiavellian characteristics are more likely to rationalize their accounting fraud behavior. Because Machiavellian individuals believe that manipulation is necessary to be successful in life and they manipulate others to achieve their own goals.

It was concluded in this study that Narcissism, which is a dark personality trait, is not one of the internal and external motives of the tendency to commit fraud in accounting. In this context, while it differs from the results reported by Johnson et al. (2013), it is similar to the conclusions of Aprillia and Maharani (2021). Emotional indifference to others and low empathy cause narcissism to be defined as one of the characteristics of the Dark Triad. However, narcissism is a more socially acceptable behavior and more adaptable to social life than the personality traits of Machiavellianism or psychopathy (Zheng & MacCann, 2023).

Scientific research has shown that there is widespread fraud in the accounting field. Empirical research indicates that while there is pressure and opportunity in the fraud triangle, the process only waits for rationalization, so it can be said that it is easier for an individual with high psychopathy characteristics to rationalize fraud (Bailey, 2015). Psychopathy has a noticeable effect on individuals' rationalization of fraudulent behavior (Harrison et al., 2018). According to the results of this research, it has been shown that psychopathy, a dark personality trait, affects the internal and external motives of the tendency to turn to accounting fraud. However, although individuals may have psychopathic features, they can change their minds in honesty by reviewing their behavior. In this way, it is possible to get rid of confusion and contradictions. In this context, the desire to tell the truth is the most natural way for an individual to purify himself from his mistakes (Özkan, 2020).

When dark personality traits are evaluated, it has been determined that people with Machiavellianism and psychopathy characteristics, unlike narcissists, are emotionally disconnected from other individuals in society and ignore morality more (Crysel et al., 2013). This situation detected by Crysel et al. (2013) helps explain the results of the current research, because in this study, it was concluded that Machiavellianism and psychopathy traits influence the tendency to commit fraud, while such an effect was not detected for the narcissism trait. It is possible outcome that professional accountants who have a personality trait that is more likely to ignore morality will tend to cheat.

It is known that personal characteristics, moral intensity, and honesty are among the internal factors affecting the ethical behavior of accountants (Caniago et al., 2023). Therefore, identifying people with dark triad personality traits can minimize negative situations in the business environment, tendencies towards accounting fraud, and unethical behavior and actions.

The results of this study are important in that as far as is known it is the first study to investigate the effect of dark personality traits on the tendency toward accounting fraud. The number of multidisciplinary studies involving psychology and accounting in common in the world is increasing (Davison, 2015). Because especially research in accounting ethics and behavioral accounting are related to the field of psychology and sociology, as well as theoretical accounting knowledge. However, some limitations of the research need to be acknowledged. First of all, the fact that the research sample is limited to only with the accountants registered in the Chamber of Certified Public Accountants of Balıkesir. For this reason, participants cannot be representative of the entire working population of accountants and the generalizability of the findings is greatly limited. The relationships we describe need to be replicated with a variety of different samples to be confirmed. Moreover, future studies will bring a broader perspective to the field if they investigate personality, ethics, and fraud in the field of accounting, together with experts in the field of accounting and psychology, in larger samples.

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