
The Influence of Behavioral Dimensions on the Propensity of Accountants to Commit Accounting Fraud: A Psychological Perspective

¹Akeel Almagtome, ²Batul Abass Abo-aljun

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¹Faculty of Administration and Economics, University of Kufa, Iraq, Email: akeelh.alhasnawi@uokufa.edu.iq Revised: 21- March -2023

²Faculty of Administration and Economics, University of Kufa, Iraq, Email: Limona.bmw@gmail.com Accepted: 18- April -2023

Abstract

This research examines how personality traits affect accounting fraud. Add an essential fraud risk signal to audit plans to improve internal audit. The Grandiose Narcissism Scale (GNS) was used to measure narcissistic personality traits and identify their sub-dimensions (authority, superiority, self-sufficiency, vanity, love of appearance, entitlement, exploit Psychopathy Checklist-Revised (PCL-R) components included lack of empathy, manipulation, impulsivity, and impulsivity. The questionnaire collected data for analysis. A random sample of public and private sector accountants and auditors in Najaf Governorate investigated the hypotheses. Out of 185 questionnaires distributed, 168) were valid for analysis, and SPSS was utilized for statistical treatments. The model was validated and many conclusions were drawn, the most important of which was that personality traits and their subdimensions are positively, strongly, and statistically significantly correlated with accounting fraud. Narcissism, Machiavellianism, and psychopathy risk were also agreed upon. Therefore, those interested in auditing and accounting should develop some auditing procedures and issue more instructions about the personal characteristics of executives and people with financial receivables due to their danger to the organization, its assets, and its employees. In addition, audit procedures must assess the success of risk management programs and whether they have been implemented in all departments of the organization, and use cases of exceeding these plans as feedback to identify points that helped circumvent internal controls and pass suspicious financial corruption transactions. The research found that robust behavioral and personal audit and control systems are needed for persons with financial receivables and authority. It should also recognize outstanding personnel and promote professional and workplace ethics, provided that such practices and ethics are reflected in those departments first. diminishing individual advantages and inequalities. In addition to professional expertise, power grants should include honesty, integrity, dedication, and corruption resistance.

Keywords: Machiavellian personality, psychopathy, narcissism, fraud triangle, accounting fraud.

1. Introduction

There is no doubt that the employee's characteristics, way of thinking, and behavior are the main source for making him take moral or immoral decisions that affect his work and life (A. Almagtome, Khaghaany, & Önce, 2020). Fraud is one of the decisions that the fraudster may take, and he is fully convinced of his right to manipulate or cheat in exchange for reaching his goal. This is exactly what he believes in. The owner of dark personalities, so the idea of this study came to shed light on the psychological motives of fraud in the employee's commitment to the controls and instructions within the Iraqi institutions to face changes in the work environment and pay attention to new fraud indicators and develop the skills of the internal auditor in adopting control controls for early detection of these features among decision-makers, and the use of Control tools to manage them as risks and make them one of the internal audit tasks in the organization. It is important to identify the correlation between the personality traits of individuals and the tendency to commit fraud. Although some studies dealt with dark personalities and their impact on management, accounting, and auditing, from a different angle, the researcher noticed a scarcity of accounting studies on dark personality traits and early detection of fraudulent intentions that drive them to manipulation, fraud, or collusion and corruption (Almagtome, Al-Yasiri, Ali, Kadhim, & Heider, 2020). In addition to that, there is a need to add internal audit mechanisms to monitor the personal characteristics and psychological problems of middle management members or those with financial receivables. Since internal audit depends on the behavior of individuals within the organization and its impact on their commitment or manipulation. Therefore, it was necessary to analyze the personal and psychological characteristics of individuals and develop a measure for them to know their impact on the intentions of manipulation or fraud among employees with powers or those with financial receivables. Appropriate procedures must also be relied upon to enhance the role of internal auditing and attention to this aspect because its omission is considered one of the weaknesses in the control system. This represents the

research gap that the current study is trying to contribute to by analyzing the psychological characteristics represented by three personalities and their tendency to accounting fraud if they assume powers and administrative positions. The research problem was formulated as follows:

To what extent do the psychological dimensions of the narcissistic personality affect the employee's tendencies to accounting fraud?

To what extent do the psychological dimensions of the Machiavellian personality affect the employee's tendencies for accounting fraud?

To what extent do the psychological dimensions of the psychopathic personality affect the employee's tendencies to accounting fraud?

2. Literature Review

The concept of accounting fraud: One of the most important definitions of fraud is what was set by professional associations concerned with the accounting profession (independent external auditors), where they focused their definition on fraud related to financial statements. fraud, deception, concealment, or breach of trust, without relying on the use of the threat of violence or physical force.” The Institute of Certified Public Accountants in the United States of America (AICPA) defines fraud as: “an intentional act that results in material errors in audited financial statements.” In legal terms, fraud is generally defined as an intentionally false representation of a point of the material, causing the victim to suffer harm. When someone knowingly lies about an important fact and someone else loses money or whatever Something about him Because of this lie, fraud was committed, and fraud was defined as an activity that takes place in a social environment and has serious consequences for the economy, companies, and individuals (Coenen, 2008).

Accounting fraud triangle:

No matter how many frauds are, they remain with basic dimensions and conditions that remain somewhat constant, as they explain the reasons for the fraudster to do so, and the best model is the Cressi triangle, which is the approved method to provide a clear picture of fraud (Wells, 2011:8). The dimensions of the accounting fraud phenomenon include three elements that are considered Its existence is a condition for the realization of fraud, namely: Perceived Opportunity, Perceived Pressure, and Rationalization.

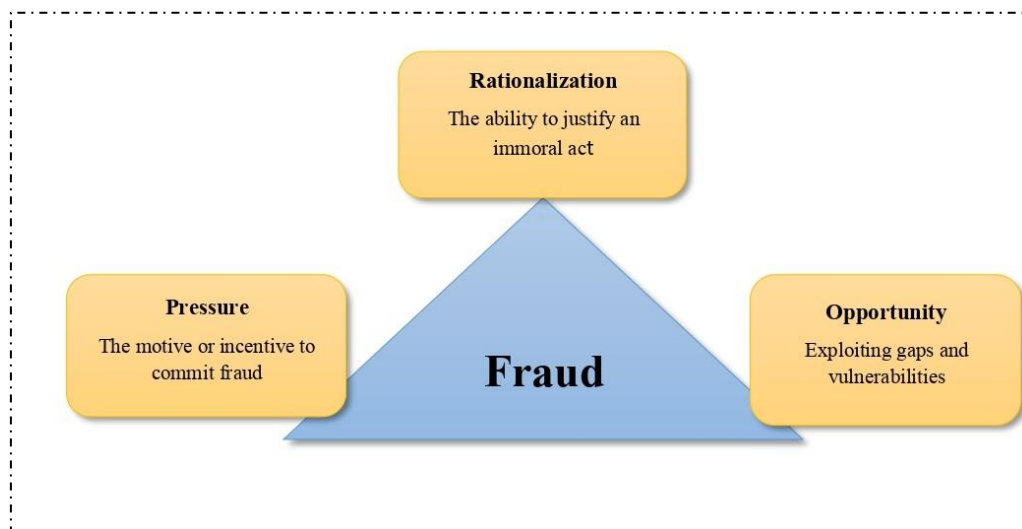


Figure 1. Accounting fraud triangle

Psychological dimensions of dark personalities: The scientific community has increasingly paid attention to some negative features affecting the behavior of the individual and the extent of his compatibility with himself or with others, so three personalities appeared (narcissism, Machiavellianism, and psychopathy) formed a group known as the dark trinity, all of which share special characteristics, including emotional coldness, duality, and aggressiveness.

First, the narcissistic personality, its concept, and dimensions: According to the Oxford American Dictionary in the Oxford Advanced American, narcissism is defined: as a personality disorder that depicts a person's idea of its unrealistic importance, and his strong desire to impress others, and not understanding their feelings, and the origin of this name was according to the Oxford Dictionary as one of the Greek mythology in

which it is mentioned that Narcissus is a beautiful young man, fell in love with his image reflected in a pool of water, fell and died and turned into the flower that bears his name today, which is the flower of narcissus. One of the most important dimensions, as noted by Miller and his colleagues (2012), is that all these dimensions represent the features and tendencies that are characterized. The components of this personality long ago, therefore, the metrics derived by Raskin & Terry (1988) were based on these facts and theoretically proven and provided comprehensive coverage of narcissistic personality makeup (Miller et al, 2012). Authority (preferably administrator): Represents the ability to control others as described by researchers O'Reilly & Chatman, (2020). It also expresses the individual's feeling that he can influence others and that he is influential. It also means that a person sticks to his opinion even after he finds this opinion wrong (Radwan, 2015) entitlement (the belief that he deserves special treatment and the prevailing feeling that the individual deserves more rewards, appreciation, and status compared to others O'Reilly & Chatman, 2020). (Desire to take advantage of Third-party: The narcissist has the desire to exploit others to get what he wants, and he believes that he can manipulate them as well(O'Reilly & Chatman, 2020).

Second: The Machiavellian personality has its concept and dimensions: According to the definition mentioned in (The Oxford Advanced American Dictionary, 2019), the Machiavellian personality is characterized by using smart and highly skilled plans to achieve what you want, without people realizing what it is doing. It is also mentioned in the dictionary that the origin of the name goes back to the Italian thinker and political philosopher Nicola Machiavelli. who lived between (1469-1527 AD). He is considered the first founder of the rule, which states, "No matter how fierce the means, the end justifies the means" (Andreou, 2004: 300). Transcending all human or social values. Dahling et al (2008) mentioned the dimensions of behaviors that can be observed in Machiavellian. The following (Dahling et al, 2008: 9): Among the most important dimensions addressed by the research: Distrust of others: We note that Machiavellians seek to manipulate attitudes, and they do not only do not care about the motives of others; they do not trust the actions of others, and distrust can be defined as a cynical view of the motives and intentions of others with the belief that those intentions reflect negatively on them. Unethical manipulation The main point in the thinking of the Machiavellian personality is that it can manipulate others by observing and focusing on them, and it has proven to be highly flexible in terms of adhering to ethical principles when making decisions, and we believe that these two traits are related to fraud, flexibility in moral principles is an essential condition Because an individual is willing to commit manipulative or fraudulent behavior while confronted with situations, Machiavellian demonstrates a flexible ability to move from cooperation to manipulation when opportunities for gain arise. Accordingly, we define the dimension of unethical manipulation as the desire to ignore the norms of morality and values and to prioritize self-interest over self-interest. Others account. The desire to maintain controlMachiavellian imagines that others are a threat to him and they seek to harm, so the personality owner wants to dominate personal or public situations. Because of their perceptions that link the external causes of things to the actions of others. The desire to control can therefore be defined as the need to exercise dominance over situations to minimize the influence of others on the events they are experiencing and may affect them.

Third: The psychopathic personality, its concept, and dimensions: According to the definition (The Oxford Advanced American Dictionary, 2019) Oxford Dictionary of Psychopathic Personality It is a state of a serious disorder that makes its owner not care about the feelings of others and does not feel sorry when he does something bad and may want to be violent or harsh towards others. The third dark personality, as well as the others, has secondary dimensions and specific traits if The same person was considered to have a psychopathic personality: manipulation, lack of empathy with others or cruelty, unemotional and finally recklessness and impulsiveness, and it was adopted in detail as follows: **Manipulation:** This trait is strongly associated with psychopathy, as it accurately describes the selfish aspect of the individual who seeks his goals By developing strategies characterized by cruelty and manipulated to achieve them, it is also a feature that enables him to resist the influence of others and dominate positions, and thus it pushes the individual psychopathic to establish personal relationships for his interests, utilitarianism, and often shares with Machiavellianism so. Hamadi and Jerio **Unemotional:** The psychopathic lacks empathy in all its forms and is a sadistic person because he deliberately harms others without a convincing reason, and therefore they tend to shape relationships from a

purely utilitarian perspective and does not feel at all that they need to be with others to get attention, and the psychopathy is not satisfied with harming. The environment in which he lives, but he can lose a lot of effort, money to fabricate the situation, and the conditions that enable him to reach the victim (Hammadi and Jerio, 2018). Recklessness and impulsiveness, This individual considers that violations of established laws, harnessing others, and deliberately vandalizing their psyches or property are fun or interesting, as for recklessness, they have a relatively short time horizon on which to depend. In making decisions in contradiction with the sound and logical thinking of the decision-maker, where this individual does not pay enough attention to the results of his actions in the future.

The relationship between personality traits and the tendency to accounting fraud: First of all, what distinguishes dark personalities most is adaptation, flexibility, or volatility in some respects. For example, traits that appear positive can be considered a negative influencers, such as charisma and trust (the other side of manipulation and greatness), and quick and rational decision-making may be (akin to the trait of recklessness or cruelty), according to the study (Babiak et al. 2010). Following fraudulent behaviors in these characters depicts the way the fraudster interacts with his surroundings. More precisely, it means that psychological factors paint different perceptions of the abilities, opportunities, motives, and justification of the fraudster than other individuals.

First - the impact of the characters factor element of justification: For example, we start with justification, which is one of the sides of the triangle of fraud and represents the most difficult part of the triangle because it is associated with the same fraudster or employee who does not find a problem by justifying manipulation and justifying harming others, so the possibility of his tendencies to fraud is possible to a large extent, as it was mentioned in a study (Bailey, 2017) that lack of conscience facilitates justification and promotion of fraud.

Fraudsters often show a lack of empathy for victims and are willing to outweigh the personal benefits gained from fraud over the harm it causes to others (Murphy & Dacin 2011). The dimensions of this personality also showed that it is characterized by a high degree of indifference, ignoring the ethical point of view in making positions or decisions, and this may be considered an indication of its tendency to defraud the financial statements against the interests of the organization and in favor of an external party. Also, these characters can justify manipulating others simply,

Machiavellian people view others as stupid and easily deceived and believe that achieving goals justifies manipulation – a sign of being unscrupulous as well, and deception is considered a normal behavior and can sometimes be beneficial (O'Boyle et al, 2012). As for the narcissistic personality, it puts its self-ego higher than others, as it feels that it is getting its merit, justifying its actions by doing so, the narcissist may tend to prioritize his rights over the rights of others, which may lead to greed to satisfy himself (Bailey, 2019).

The impact of personalities on the opportunity factor: Author Bereczkei (2015) found in his study that Machiavellian people have complex cognitive skills before decision-making, such as observing others and their behavior, directing them toward tasks, discouraging cooperative emotions, and selecting victims. As Machiavellians are known to see others as beings that must be controlled to achieve their goals, even if it is by using intimidation, to embody the well-known idea that "it is better to fear you than to love you." Although Machiavellians seem to have a poor perception of the emotions of others, they can control others efficiently (Bereczke, 2015). A socially malicious personality tends to exercise power, exploitation, and control, which leaves a negative impact on the overall performance of organizations and workers, these behaviors represent an appropriate opportunity to practice cheating and manipulation (Olsen & Stekelberg, 2016). Psychopaths tend to be impulsive. They don't care much about others, lack guilt and empathy, and show no remorse when their decisions have negative effects on others. Therefore, these individuals can exhibit tendencies for exploitation and fraud without feeling any remorse (Lee & Ashton, 2005).

Third: The impact of personalities on the factor of motivation or pressure: The motivation of the narcissistic personality is represented by seeking either a clear or hidden way to strengthen the self by what the

individual acquires from the manifestations in his social environment (Jouda, 2012: 556). The narcissist wants to be seen as successful, powerful, or rich, and this has been proven by more than one study, that the desire for social status may motivate people to commit fraud (Dilla et al, 2013). The Machiavellian individual is more inclined to engage in abuse and intentional harm to others. His primary goal has been stated to be to sense and use power and engage in various forms of manipulation to apply the concept of acquisition (Utami et al. 2019). We also see that the psychopathy focuses on the successes he achieves and on the motivation to satisfy his needs for strength and success, which is the engine of his behavior, as members of this group who scored a rise in the antisocial behaviors index seek to focus on the successes achieved, especially financial success (Mbunda-Nekang, 2018).

The researcher explains that these personality traits are very intertwined from the foundation, what they have in common is more than what separates them. In addition, there is one factor linking the dark features of the characters under study, which is the lack of moral deterrence, all of them (always have a justification for everything they do) and the lack of this psychological deterrent is dangerous as they are characterized by double standards, as regards the self has a criterion, and what concerns others has other criteria; Emotions and feelings of empathy for others have no room and no impact on their attitudes or decisions.

Research hypotheses: This research is based on the following hypotheses to achieve its objectives:

- Is there no statistically significant association between the narcissistic personality of employees and the tendency to accounting fraud?
- Is there no statistically significant correlation between the Machiavellian personality of employees and the tendency to accounting fraud?
- hic personality of employees and Is there no statistically significant correlation between the psychopat ?the tendency to accounting fraud

3. Methodology

The researcher used the simple correlation coefficient (Pearson) to test the correlation hypotheses between the independent variable represented by the traits of the three dark characters and their dimensions and the dependent variable accounting fraud, and this test shows the values of the simple correlation coefficients between the variables of the current study, as it refers to the type of test (tailed-2) in addition to the abbreviation (. Sig), which refers to the test of the significance of the correlation coefficient by comparing the value of (t) calculated with the tabular without showing its values if the mark (**) appears on the correlation coefficient, this indicates the significance of the correlation coefficient at the level of 0.01 and the degree of confidence 99%, while the mark (*) indicates its significance at the level of 0.05 and with a degree of confidence 95%. To interpret the value of the correlation coefficient and how to judge it, the opinion that it should be divided into five basic categories will be adopted, as shown in Table (1).

(1). Correlation coefficient values table

Correlation coefficient value	Interpret the correlation	t
$r=0$	No correlation	1
$r=\pm 1$	Positive and negative perfect	2
$\pm(0.00_0.30)$	and negative ,Weak, positive	3
$\pm(0.31_0.70)$	Strong positive and negative	4
$\pm(0.71_0.99)$	positive and negative Very strong	5

Source: Saunders, M., Lewis, P., & Thornhill, A. (2009)

4. Results

1- Correlation relationships (first main hypothesis): There is a significant correlation between narcissistic personality traits and a tendency to accounting fraud. The results of the values of the Pearson correlation coefficient between the main variable narcissism and its dimensions and the dependent variable accounting fraud in Table (2) indicate a strong positive and significant correlation between the seven secondary dimensions and accounting fraud, where the values range between (0.464-0.770) The least of which was the self-sufficiency dimension and the highest dimensions were for the superiority of merit and authority at a significant level (0.01) and a degree of confidence 99%. This finding suggests that the correlation is positive strong means that any increase in these traits in officials and accountants is accompanied by an increase in the likelihood of a tendency to fraud. Through the results shown in Table (2), the first main hypothesis and the hypotheses emanating from it were accepted, as all the values of the correlation coefficient were significant at the level of ((0.01) and the confidence score is 99%.

Correlation coefficients for the narcissistic personality variable and its seven dimensions .(Table (2

Correlations									
FROM	EXP	MART	SHW	FROM	U	SUFF	AUTH		
1	0.527**	0.567**	0.468**	0.548**	0.770**	0.464**	0.545**	Pearson Correlation	FROM
	0	0	0	0	0	0	0	Sig. (2-tailed)	
168	168	168	168	168	168	168	168	N	
**. Correlation is significant at the 0.01 level (2-tailed).									
*. Correlation is significant at the 0.05 level (2-tailed).									

2- Correlation relations (second main hypothesis): There is a statistically significant correlation between Machiavellian personality traits and the tendency to accounting fraud. The results of Table (3) indicate that the values of the Pearson correlation coefficient between the main Machiavellian variable and its dimensions and the dependent variable accounting fraud indicate that there is a strong positive and significant correlation between the four secondary dimensions and fraud. Where the values range between (0.456-0.713) were the lowest after the desire for status and the highest after the desire to control in the level of morality (0.01) and the degree of confidence 99%. The results are shown in Table (3). the second main hypothesis and the hypotheses emanating from it are accepted, as all the values of the correlation coefficient were significant. at 0.01 and 99% confidence score.

Correlation coefficients for the Machiavellian personality variable and its dimensions .(Table (3

Correlations					
DST	CNTR	FINGER	IMM		
0.492**	0.713**	0.456**	0.496**	Pearson Correlation	FROM
0	0	0	0	Sig. (2-tailed)	
168	168	168	168	N	

****.** Correlation is significant at the 0.01 level (2-tailed).

*****. Correlation is significant at the 0.05 level (2-tailed).

3- Correlation relations (third main hypothesis) There is a significant correlation between psychopathic personality traits and the tendency to accounting fraud. The results of Table (4) indicate the values of the Pearson correlation coefficient between the main psychopathic variable and its dimensions and the dependent variable accounting fraud to the existence of a strong positive and significant correlation between the four secondary dimensions and fraud, where the values range between (0.388-0.614) The least of which was the distance of lack of empathy and the highest was for the dimension of manipulating others at a moral level of 0.01 and a confidence score of 99%. This finding that the correlation is positive means that any increase in these traits in officials and accountants is accompanied by an increase in the likelihood of a tendency to fraud. Through the results shown in Table (4), it is clear that the third main hypothesis and the hypotheses emanating from it are accepted, as all the values of the correlation coefficient were significant at the level of ((0.01) and the confidence score is 99%.

4- Correlation coefficients for the psychopathic personality variable and its dimensions .(Table(4

Correlations					
FROM	TBSP	EMP	MNP		
1	0.582**	0.388**	0.614**	Pearson Correlation	FROM
0	0	0	0	Sig. (2-tailed)	
168	168	168	168	N	
**. Correlation is significant at the 0.01 level (2-tailed).					
* . Correlation is significant at the 0.05 level (2-tailed).					

5. Conclusions and Discussion

It is widely recognized that psychosocial risks are a major challenge in the business, something that most organizations find difficult to manage within an economic unit. The study concluded that there is a trend toward accounting fraud and manipulation for employees with Machiavellian, narcissistic and psychopathic personalities. The results came to confirm that the motive of narcissism to commit fraud results from an exaggerated sense of superiority and intelligence, and entitlement to greater rewards and prestigious positions in the establishment. In addition, the narcissist's tendency to vanity, the love of appearance, the tendency to show off, and not to surrender; push him to manipulate reports, intending to raise the level of performance of the institution. As for the opportunity: It arises in front of the narcissist, from the ability to benefit from the blurring of lines of authority and responsibility, and the corruption of social relations within the institution, with the ability to use intelligence with others to commit misrepresentations, and the narcissist can justify immoral action, with the desire to exploit others, and lack of sympathy for Their circumstances, and the ability to persuade with the tools it possesses, such as tact, logical thinking, and attention to the external appearance. In financial reports, and manipulating individuals to steal and exploit the assets of the establishment, this feature is a realistic embodiment of the philosophy of the end justifies the means, as well as the Machiavellian ability to create opportunities, by preparing strategies and tactics, and the tendency to weaken - or bypass - the internal control system, and spread a corrupt control environment, to facilitate exploitation Workers, with the ability to negatively influence the oversight role of the Audit and Oversight Committee, as Machiavelli lacks moral principles and values, and there is no remorse in it, so it is easy for him to justify committing fraud and manipulation. As for the characteristic of psychopathy, it represents in itself the motive for committing fraud, as it deliberately transforms management behavior into an offensive and aggressive pattern to destroy those around it. Psychopathy also can deal with highly complex problems and deal harshly with workers, which makes them more able to control the internal control system and employees. In addition, the establishment enjoys harming

others, such as lowering salaries and deepening promotions, while exaggerating its ability to justify that, which makes it not have moral values or principles to deter fraud or manipulation. One of the most important things that were concluded during the study is that extreme narcissism leads to negative accounting behaviors and practices and thus will affect the quality of the financial statements, and the increased vanity and their desire to live at a higher level than their income may lead them to embezzlement and manipulation of accounting numbers. Her desire for Machiavelli to control others in the workplace stems from his lack of confidence in others. Within the concept of his relationships, he uses the weakness of the return to harness it to achieve the maximum personal benefit, as Machiavelli feels that the world is not a matter of trust, so it must be controlled and managed. The psychopathic personality has dangerous dimensions for the workers and the institution, because the motive for the psychopathy is pleasure and suspense, and it is within (the basic personality dimensions represented by recklessness, impulsiveness, deliberate manipulation, and lack of empathy).

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