

Examining Indonesian Accountants' Dark Triad, Subjective Norm, and Peers' Behavior in Influencing Their Ethical Intention

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Abstract

Among the unpleasant human traits that have been introduced by researchers in the psychology literature is the Dark Triad. The Dark Triad are three characteristics that correlate with each other and attract attention in the empirical realm, namely Machiavellianism, Psychopathy and Narcissism (Machiavellianism, Psychopathy, and Narcissism). This study examines the ethical model of accountants in Indonesia. This study aims to investigate the effect of dark triad (which consists of Machiavellianism, narcissism, and psychopathy) and subjective norm toward perceived peers' behavior and ethical intention. The method used in this study is quantitative method with survey as the data collection method. Using questionnaire, the data of this study were collected from 68 participants. This study used moderated regression analysis to analyze the data. The findings of this study indicate that dark triad does not significantly affect perceived peers' behavior but significantly affects unethical intention. Meanwhile, subjective norm has a significant effect on perceived peers' behavior but does not significantly affect unethical intention. This study also reveals that perceived peers' behavior has a significant influence on unethical intention. This research provides benefits as literature contributor that describes the profile of Indonesian accountants according to personality theory and subjective norms, as well as how personality and subjective norms can shape characters that affect perceptions of unethical behavior, intentions to take unethical actions in decision making.

Keywords: Dark Triad, Subjective Norm, Perceived Peers' Behavior, Unethical Intention

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Introduction

Understanding the financial situation and condition based on accounting information is the goal of financial statement analysis because company valuation is an important goal for the majority of users of financial statements (Subramanyam & Wild, 2010). Manipulation of accounting information based on positive accounting theory is carried out because of certain motives underlying management behavior, namely opportunistic actions. Opportunistic behavior is what underlies the agency problem that occurs. Opportunistic behavior explains that

managers as agents will choose various accounting policies to maximize benefits for themselves. Three hypotheses underlie the occurrence of opportunistic behavior, namely the existence of incentives given to management (bonus plan hypothesis), maintaining company value so that it always looks good in the eyes of creditors (debt covenant hypothesis), and minimizing political costs incurred by the company (political cost hypothesis). The three hypotheses above are an indication of management's opportunistic behavior (agency problem).

The Dark Triad is a characteristic that correlates with each other and attracts attention in the empirical realm, namely Machiavellianism, Psychopathy and Narcissism (Machiavellianism, Psychopathy, and Narcissism). The Dark Triad is called the dark personality because it has the same features, which show a dangerous social character related to behavioral tendencies towards self-esteem, cold emotions, and duality and aggression (Eimer & Garkaz, 2018). Everyone has the characteristics of the Dark Triad, only the levels are different, starting from low, medium, and high. (Harrison et al., 2016) conducted research on the Dark Triad and explained that the Dark Triad has a role in decision making. Machiavellianism encourages individuals not only to behave unethically, but also to change perceptions of the opportunities that exist to manipulate others. Narcissism motivates individuals to commit unethical acts out of self-interest and changes perceptions about their ability to successfully commit fraud. Meanwhile, Psychopathy has a prominent effect on how individuals rationalize their fraudulent behavior. Thus, this study shows that the Dark Triad influences the intention to make unethical decisions (Harrison et al., 2016).

Accountant is a profession that is closely related to decision making. Research (Eimer & Garkaz, 2018) proves that in the realm of decision making in accounting, there is influence from the Dark Triad personality with the opportunistic nature of an accountant. The higher the accountant's Dark Triad, the more opportunistic the decisions taken. This opportunistic decision-making is influenced by the ethical cultural values that exist in the organization. Jajairam (2017) found that the role of the accountant is very dependent on the organization's emphasis on culture and accountability which causes the importance of organizations to develop ethical practices in public accounting firms. The roles played by accountants indicate the need to recognize and consider ethical and economic implications in their decisions (Fioleau & Kaplan, 2017). This is because accountants practicing in the industrial world are usually involved in a wide range of business and decision-making, meanwhile, accountants are also exposed to the commercial aspects of companies (Fioleau & Kaplan, 2017).

Ethical behavior is the behavior of someone who obeys laws, regulations, and morals that have been implemented (Ariani & Kusumawati, 2020). In the practice of the accounting profession, there are still many ethical violations that can lead to scandals. An example of the biggest scandal is the case of Enron and the Public Accounting Firm (KAP) Arthur Anderson in 2004. Enron and KAP Arthur Anderson manipulated financial reports to make Enron's shares higher. Another case that occurred in Indonesia is the case of PT. Sunprima Nusantara Pembinaan (SNP), which involved several KAPs, including the local partner of KAP Delloite, which is one of the big four international KAPs (Ariani & Kusumawati, 2020). The cases that have occurred can form a reaction in the form of perceptions of the accounting profession. Even though accountants have studied accounting with a higher education level, accountants are different individuals, who can have different perceptions of morals and ethics because they are based on internal values held by individuals, and values that are formed from their external

environment. Research shows that ethical values believed by individuals influence the perceptions of ethical behavior of others (friends, co-workers, and others) (Berry et al., 2021). Therefore, if an accountant perceives that he or she is performing an unethical act, he or she will assume that his or her colleague is performing the same action as ethical, even though others may perceive the act to be unethical.

The formation of perceptions can be influenced by the social environment which causes the formation of subjective norms or subjective norms (Harrison et al., 2016). Subjective norms can form perceptions that cause differences in one's intentions and behavior. Subjective norm is defined as an individual's perception that most people he considers important think that he should or should not perform the intended behavior (Fishbein & Ajzen, 2010). The reason underlying the intention to behave socially is that people will decide to do something if they believe that one or more people, they refer to think they should do it, and feel motivated to follow the referral, even when they themselves don't like that behavior. the behavior or the consequences that arise from the behavior. If an accountant feels that he must take unethical actions because of social influences, then he will be increasingly motivated to commit these unethical actions.

This study aims to investigate the influence of the Dark Triad personality, religiosity, and subjective norms on ethical decision making through the variables Perception of Peers' Unethical Behavior and Ethical Intention. The novelty of this research is that there are still very few studies that profile Indonesian accountants using the Dark Triad model which is associated with subjective norms to shape perceptions, intentions, and behavior in making decisions. This research is important to do because currently accountants play an important role in decision making. The increasing number of fraud cases involving accountants proves that control over the application of the accounting profession's code of ethics must be further improved in order to create accountable and ethical accountants. It is hoped that the results of this study will contribute to adding to the literature which can provide an overview of Indonesian accountants and the possible reasons why accountants commit unethical actions.

The Dark Triad is a term that refers to a combination of three psychological traits which, when present in combination, are thought to indicate callous, self-centered, and manipulative attitudes and behaviors (Harrison et al., 2016). The Dark Triad consists of Machiavellianism, Narcissism, and Psychopathy. Each of these three can influence decision-making factors and have practical implications (Harrison et al., 2016). Harrison et al. (2016) stated that individuals with high levels of Machiavellianism tend to use manipulative behavior and believe that other people can be fooled. Individuals with Machiavellianism are characterized by a cynical view of others and believe that manipulation is a valid and useful method for achieving goals. Research related to Machiavellianism shows that with high levels of coworker unethical behavior, the negative effect of Machiavellianism on ethical intentions increases, and in the absence of unethical coworker behavior, there is no negative effect of Machiavellianism on ethical intentions (Ruiz-Palomino et al., 2019).

Narcissism is a relatively stable individual difference consisting of grandeur, self-love, and an exaggerated view of self (Campbell et al., 2011). Narcissism consists of three components, including: self, interpersonal relationships, and self-regulation strategies. The narcissistic self is characterized by pride, a sense of entitlement to power, and self-esteem. The level of empathy and emotional intimacy between narcissistic personalities tends to be low. In

addition, there are narcissistic strategies to maintain high self-esteem (Campbell et al., 2011). Psychopathy is characterized by high sensation seeking, insensitivity, interpersonal antagonism, manipulative behavior, and anti-social behavior styles (Hare & Neumann, 2008). Psychopathy is positively related to anger, physical and verbal aggression (Malesza et al., 2019). The Dark Triad personality tends towards unethical acts. If it is related to the accounting profession environment, an accountant with a high Dark Triad personality will tend to make unethical decisions through perceptions of the behavior of co-workers and intentions to take unethical actions.

Subjective norm is defined as an individual's perception that most people he considers important think that he should or should not perform the intended behavior. Subjective norms or subjective norms are a direct determinant of behavioral intentions (Fishbein & Ajzen, 2010). The reason underlying the intention to behave socially is that people may choose to do something if they believe that one or more people who are referred to think they should do it, and feel motivated to follow the referral, even when they themselves dislike the behavior. the behavior or the consequences that arise from the behavior.

Mathieson (1991) in his research found no effect of subjective norms on behavioral intentions, meanwhile, Taylor & Todd (1995) found a significant effect. Hartwick & Barki (1994) in his research separated respondents into the context of obligatory and voluntary behavior. The results of this study are that subjective norms have a significant influence on behavioral intentions for the obligatory category, but in voluntary behavior, no effect is found. In relation to ethical decision-making by accountants, subjective norms influence how an accountant makes decisions, because the ethical perception of whether an accountant's actions are influenced by the norms adopted in their environment. When the subjective norm believed by the accountant believes that an action is ethical, then the accountant will believe that the same action is ethical.

A person who has a higher ethical perception of himself tends to report a higher ethical perception of the behavior of his co-workers. This suggests that the perception of ethical behavior from co-workers is a reflection of individual ethical behavior (Joseph et al., 2009). The research found that the ethical behavior of co-workers has a significant effect on the ethical behavior of oneself. The accounting profession who works together in an organization can certainly have different perceptions from one another regarding how ethical the actions taken by their colleagues are. The accountant's perception of the ethical actions of his co-workers indicates how he views his own behavior. This perception can influence ethical intentions and behavior at the individual accountant level (Joseph et al., 2009). Based on the description above, if an accountant has a Dark Triad personality that tends to behave unethically, then he will perceive that other people who commit unethical actions are ethical according to him. Thus, accountants with Dark Triad personality will have a positive perception of unethical co-worker behavior. Therefore, the first hypothesis of this study is: "the dark triad has a positive effect on the perception of peer's unethical behavior". Meanwhile, if in the organization where the accountant works it is believed that there are subjective norms that tend to allow or allow accountants to behave unethically, then this will positively affect the perception of unethical actions from colleagues. Conversely, if subjective norms in the organizational environment can prevent unethical behavior of accountants, then accountants tend to have a negative perception of the unethical behavior of their colleagues. Therefore, the second hypothesis in this study is:

“subjective norms have a positive effect on the perception of peer's unethical behavior”.

Intention to act can be defined as a form of individual desire to do something. Intentions can also indicate that a behavior will be performed in the future and repeat it later. Intention or intention is the best predictor of behavior, where intention is a cognitive representation of a person's readiness to perform certain behaviors (Shin, 2010). Intention can be explained by Theory of Planned Behavior/TPB (Mathieson, 1991). In the TPB model, the primary determinant of the behavior displayed is the intention to behave. Behavioral intentions are determined by three main factors, namely: attitudes toward behavior, subjective norms, and perceived behavioral control. Perceived behavioral control also influences the behavior displayed.

An accountant with a Dark Triad personality tends to have negative behavior, namely actions that lead to ethical violations. Therefore, with these personality traits, when faced with decision making, accountants tend to have the intention or desire to make unethical decisions to fulfill their own interests. In addition, the existence of subjective norms that apply in organizations that tend to legalize unethical actions will influence someone to have the desire to behave unethically as well (Kashif et al., 2017). Furthermore, when accountants have a positive perception of other people's unethical behavior, it will affect the accountant's intention to take unethical actions. Therefore, the third, fourth and fifth hypotheses of this study are: “the dark triad has a positive effect on unethical intention”; “subjective norms have a positive effect on unethical intention”; and “perception of peer's unethical behavior has a positive effect on unethical intention”.

The Dark Triad

According to (Harrison et al., 2016), the term "Dark Triad" refers to a grouping of three psychological characteristics that, when present together, are assumed to imply callous, self-centered, and manipulative attitudes and behaviors. Machiavellianism, narcissism, and psychopathy make up the Dark Triad. Each of these three has practical ramifications and the potential to affect deciding criteria (Harrison et al., 2016). Based on (Harrison et al., 2016), those who exhibit high degrees of Machiavellianism frequently engage in manipulative behavior and think they can trick other people. A cynical attitude toward other people and the conviction that manipulation is a legitimate and useful strategy for obtaining objectives are traits of those who exhibit Machiavellianism. According to research on Machiavellianism, when unethical coworker behavior is prevalent, Machiavellianism has a negative impact on ethical intentions, whereas when unethical coworker behavior is absent, Machiavellianism has no negative impact on ethical intentions (Ruiz-Palomino et al., 2019). Grandeur, self-love, and an inflated opinion of oneself are characteristics of narcissism, which is a reasonably constant individual difference (Campbell et al., 2011). Three things make up narcissism: the self, interpersonal interactions, and self-control techniques. The pride, sense of entitlement to power, and self-esteem that define the narcissistic self. There is typically little emotional connection and empathy between narcissistic people. There are also narcissistic techniques to keep one's self-esteem high (Campbell et al., 2011).

High levels of sensation seeking, insensitivity, interpersonal hostility, manipulative behavior, and anti-social behavior styles are traits of psychopathy (Hare & Neumann, 2008). According to (Malesza et al., 2019), aggression—both physical and verbal—is positively

correlated with psychopathy. The Dark Triad personality has a propensity for immoral behavior. When it comes to the atmosphere of the accounting profession, an accountant with a high Dark Triad personality tends to make unethical decisions based on impressions of coworkers' conduct and intents to engage in unethical activities.

Subjective Norm

A person's opinion of what most of the people he considers important believe about whether he should or should not carry out the desired activity is known as a subjective norm. According to (Fishbein & Ajzen, 2010), subjective norms or subjective norms directly influence behavioral intentions. People may choose to do something if they believe that one or more people who are referred to them think they should do it, and they feel motivated to follow the referral, even if they personally dislike the behavior or the consequences that result from the behavior. While (Mathieson, 1991) found no evidence of a significant effect of subjective standards on behavioral intentions, (Taylor & Todd, 1995) did. In his study, (Hartwick & Barki, 1994) divided respondents into the contexts of required and voluntary activity. According to the study's findings, although there is no effect on voluntary conduct, subjective norms have a considerable impact on behavioral intentions for the mandatory category. According to the ethical perspective of whether an accountant's activities are influenced by the norms established in their surroundings, subjective norms have an impact on how an accountant makes decisions. When the accountant's subjective standard holds that a particular action is morally right, then the accountant will also hold that same belief.

Perception of Peers' Unethical Behavior

A person who reports having a greater ethical self-perception also frequently reports having a higher ethical self-perception of his coworkers. This implies that an individual's impression of their coworkers' ethical behavior is a reflection of their own ethical behavior (Joseph et al., 2009). According to the study, one's own ethical behavior is significantly influenced by the ethical behavior of their coworkers. People in the accounting profession who work in a company may have diverse opinions about how moral their coworkers' behavior is from one another. The accountant's opinion of his coworkers' ethical behavior reflects how he sees his own conduct. According to Joseph et al. (2009), this view can have an impact on an accountant's ethical intentions and actions. According to the preceding explanation, if an accountant has a Dark Triad mentality and has a propensity for unethical behavior, he will believe that other persons who engage in unethical behavior are ethical in his eyes. As a result, accountants with Dark Triad personalities will view unethical workplace behavior favorably. Consequently, the following is the study's first hypothesis:

H₁: The dark triad positively influences perceived peers' unethical behavior.

The perception of unethical behavior from coworkers will improve if it is thought that there are subjective norms in the organization where the accountant works that tend to permit or allow accountants to conduct unethically. Contrarily, accountants typically have a negative opinion of the unethical activity of their colleagues if subjective norms in the organizational environment can stop them from acting unethically. The second hypothesis of this research is

thus:

H₂: Subjective norm positively influences perception of peer's unethical behavior

Unethical Intention

A type of personal desire to do something is characterized as intention to act. Intentions can also suggest that a conduct will be repeated at a later time in the future. Intention, which is a mental picture of a person's readiness to carry out particular activities, is the best predictor of behavior (Shin, 2010). An accountant with a Dark Triad personality is more likely to operate in a bad way and commit unethical acts. Due to these psychological traits, accountants often have the intention or desire to act unethically in order to further their own interests while making choices. A person's motivation to act unethically may also be influenced by the existence of arbitrary rules that are applicable in organizations that have a tendency to legitimate unethical behavior (Kashif et al., 2017). Additionally, when accountants view other people's unethical activity favorably, it will influence their decision to engage in unethical behavior. As a result, the third, fourth, and fifth hypotheses of this study are as follows:

H₃: Dark triad positively influences unethical intention.

H₄: Subjective norm positively influences unethical intention.

H₅: Perception of peer's unethical behavior positively influences unethical intention.

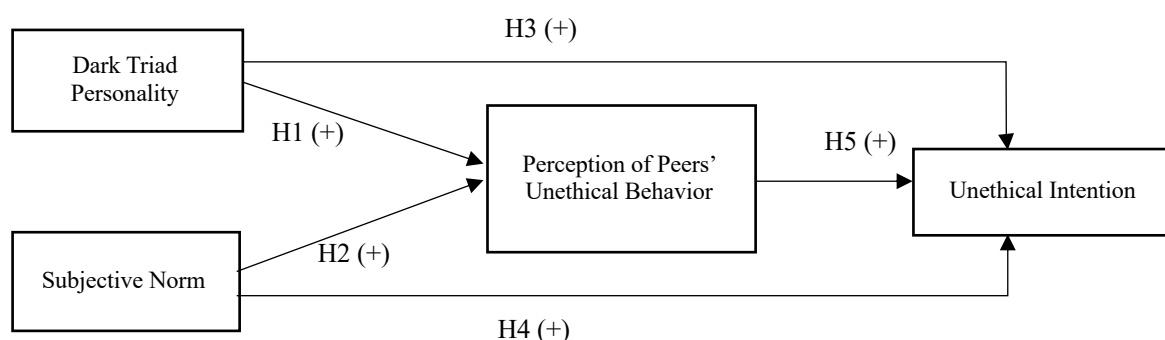


Figure 1. Research Model

Research Design and Method

This research is quantitative research with data in the form of primary data obtained through surveys. The variables in this study consist of independent variables, mediating variables, and dependent variables. Subjects in this study are accountants. Respondents/participants who are the targets/subjects of research must meet the following requirements: 1) has a profession as an accountant (can be a public accountant/auditor, educational accountant, government accountant, financial accountant, or management accountant in a company); 2) has a status as an active employee in an organization/company/business that is still operating; and 3) domiciled as an Indonesian citizen and domiciled in Indonesia. The research procedure is described as follows: Firstly, questionnaires are distributed to prospective respondents. Secondly, prospective respondents

open the questionnaire and fill out the questionnaire by agreeing beforehand to become research respondents. Thirdly, respondents fill in their personal data, namely the demographic characteristics of the respondents. Fourthly, respondents fill out the questionnaire that has been given. Lastly, the respondent signs a statement that the answers have been given honestly and the data is the responsibility of the researcher to use it properly. The collection of research data will be carried out using an online-based survey. The sampling technique was carried out by purposive sampling. The sampling method known as "purposive sampling" has some limitations (Sugiyono, 2008). In other words, the sample units contacted are adjusted to certain criteria. This selection of sampling technique was made because the subjects for this study were chosen based on a set of characteristics that were seen to have a close relationship with the characteristics of the previously known population. based on the goals of the research (Sugiyono, 2008). The requirements include working as an accountant (public accountant/auditor, educator accountant, public sector/governmental accountant, corporate accountant, and management accountant); being an active employee in an entity that is still in operation; being a citizen of Indonesia and having a place of residence in Indonesia. The variables studied consisted of independent variables, dependent variables, and mediating variables. The independent variables in this study are the Dark Triad Personality and Subjective Norms. Meanwhile, the dependent variable is ethical decision making. The mediating variable in this research is perceived peer's unethical behavior.

Table 1. Measurement of Variable

Variabel	Operational Definition	Indicators	Major References
Dark Triad	The Dark Triad is a dangerous personality associated with behavioral tendencies towards self-esteem, cold emotions, and duality and aggression (Eimer & Garkaz, 2018).	<ul style="list-style-type: none"> • Machiavellianism: reputation, cynicism <ul style="list-style-type: none"> - It's not wise to tell my secret - Most successful people in the world lead clean moral lives • Narcissism: leadership, majesty <ul style="list-style-type: none"> - People see me as having natural leadership qualities - I'm tired of hanging out with ordinary people • Psychopathy: antisocial behavior, no morals <ul style="list-style-type: none"> - I want to take revenge on the authorities - Replies to others should be quick and painless 	Eimer & Garkaz (2018)
Subjective Norm	The individual's perception that most of the people he considers important think that he should or should not perform the intended behavior (Fishbein & Ajzen, 1975).	<ul style="list-style-type: none"> • If a co-worker thinks about taking an unethical act, another member will do it. • The unethical behavior of co-workers motivates me to do so. • Regardless of what colleagues think about unethical behavior, my organization has the final say on its policies. • Organizations are expected to prioritize the needs of their employees. 	Fishbein & Ajzen (2010); Izuagbe et al. (2019)

		<ul style="list-style-type: none"> • My organization's work ethic requires its employees to prioritize the interests of fellow employees. • Generally, if important people in my organization think that the employee should act unethically, the employee will do it. 	
Perception of Peer's Unethical Behavior	Individual perception of unethical behavior by co-workers (Joseph et al., 2009).	<ul style="list-style-type: none"> • Lie to your boss by budgeting fictitious travel expenses • Throwing his own mistakes at other innocent co-workers • Deceiving clients by exaggerating the advantages of a particular institution's product/service 	Joseph et al. (2009)
Unethical Intention	Desire to commit unethical acts (Joseph et al., 2009)	<ul style="list-style-type: none"> • Additions to expense accounts for personal gain • Disclosing information that damages the image of a colleague in order to gain a promotion • Exaggerating the value and benefits of the company's products to maximize sales volume 	Joseph et al. (2009)

This study uses the Structural Equation Modeling (SEM) technique based on variance or better known as PLS (Partial Least Square) SEM. The main reasons for using SEM in this study are as follows. First, this study focuses on the relationship between constructs in testing the theory. The second reason is that SEM is appropriate for use on matters relating to behavioral topics which are often complex. Third, SEM can measure the relationship between latent variables (Hair et al., 2014) and variables that can be directly observed. Fourth, SEM is able to control measurement errors so that the relationship between constructs can be tested without bias. Fifth, SEM can be used to test intervening variables. Sixth, SEM is ideal for testing and comparing theories. Finally, SEM can provide various statistical tests so that it can better assess a measure when compared to other methods (Hair et al., 2014).

Hypothesis testing was carried out using the Bootstrap resampling method developed by Geisser (1974). The test statistic used is the t statistic or the t test. By applying the resampling method, it allows data to be distributed freely (distribution free), so it does not require normal distribution assumptions, and does not require a large sample size (recommended a minimum sample of 30). Testing is done by t-test, if a p-value ≤ 0.05 ($\alpha = 5\%$) is obtained, then it is concluded that it is significant, and vice versa. If the results of testing the hypothesis on the outer model are significant, this indicates that the indicators can be used as instruments to measure latent variables. However, if the test results on the inner model are significant, it can be interpreted that there is a significant effect of the latent variables on other latent variables.

Results and Discussion

Statistical Result & Discussion

This research was conducted using quantitative methods with a total of 68 accountants in Indonesia as respondents. Data collection was carried out using a survey with questionnaires distributed to several government agencies, private companies, universities, and public

accounting firms. This research was preceded by a pilot test, which was conducted on Bachelor of Accounting Lecturers at the Open University, and resulted in that several questionnaire questions had to be removed because they did not meet the outer loadings requirement of more than 0.7, namely questions NS3 and NS4 for subjective norm variables, as well as PB1, PB3, and PB5 for perceptions of peer behavior. By deleting these five questions, good questionnaire results are obtained and ready to be distributed. Respondents in this study came from the areas of Bengkulu, Lubuklinggau, Banten, DKI Jakarta, East Java, Mataram and Pontianak. The profile of respondents in this study can be seen in the following figure 2.

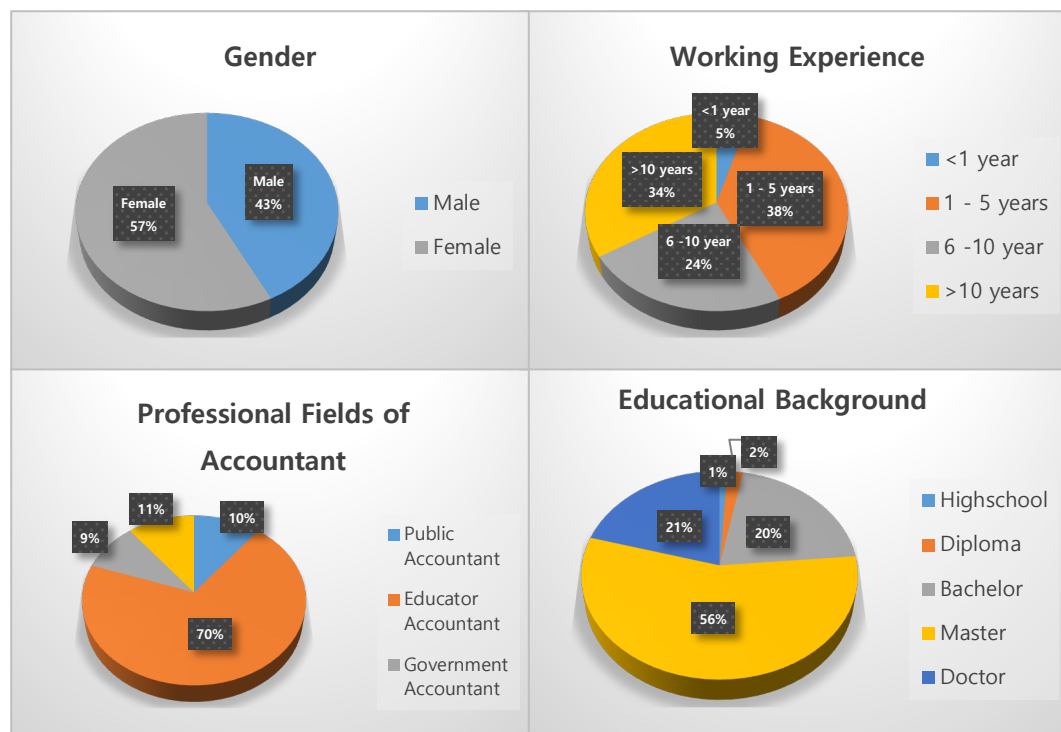


Figure 2. Profile of Respondents

Based on the picture above, it can be said that the majority of respondents are women. Most of the respondents' work experience is 1 – 5 years, followed by more than 10 years. Meanwhile, the majority of respondents in the accounting profession are teaching accountants, followed by corporate accountants and public accountants, and the last is government accountants. The highest level of education for most respondents was masters, followed by doctorates and bachelors.

PLS Model evaluation is done by evaluating the outer loadings. Outer loadings on the instruments used in this study have a value of more than 0.700, so it can be said to be good. It is shown in Table 2 and Figure 3. The constructs used also meets the requirements of reliability and validity. The validity test is carried out to find out whether a set of questions or statements is able to accurately measure a concept or construct that you want to measure (Sekaran & Bougie, 2010). This study uses face validity, content validity, convergent validity, and discriminant validity. Face validity is intended to assess the correspondence or suitability between the items used to measure a construct and the concepts put forward by experts related to that field (Hair et al., 2014). The aim is to ensure that the selection of items that are considered to represent a construct is in accordance with the theoretical basis referred to. Face validity is

an early stage of testing for indicators that will be used in measuring the main constructs of the research model (Hair et al., 2014) while content validity is the representativeness of the indicators measuring a construct. Content validity testing was also carried out by researchers by asking for opinions from academics.

Table 2. Outer Loadings

	Dark Triad	Perceived Peers' Behavior	Subjective Norm	Unethical Intention
DT1	0.768			
DT2	0.834			
DT3	0.897			
EI1				0.874
EI2				0.802
EI3				0.740
NS1			0.772	
NS2			0.843	
NS5			0.763	
PB2		0.975		
PB4		0.952		
PB6		0.906		

Convergent validity is carried out to assess how much correlation is between the two measures that measure the same concept (Hair et al., 2014). A high correlation indicates that these items are considered capable of representing a concept to be measured. Convergent validity was tested with the average variance extracted (AVE) value which was calculated from the sum of the squares of standardized factor loading divided by the number of measurement items (Hair et al., 2014). An AVE value higher than 0.500 indicates sufficient convergence (Hair et al., 2014). Discriminant validity assesses how different a construct is from other constructs (Hair et al., 2014). High discriminant validity provides evidence that the construct is unique and capable of capturing phenomena that are not captured by other measurements (Hair et al., 2014). Discriminant validity was measured using the Principal Component Factor Analysis (PCFA) with the help of the Statistical Package for Social Science (SPSS) program. If all the measurement indicators for each construct are not united or separated from the measurement instruments of another construct and produce a factor loading value of > 0.500 , this indicates that the measurement constructs have good discriminant validity.

The reliability test was carried out to test how far the measurement results remained consistent if the measurement was carried out twice or more for the same symptoms using the same measuring instrument (Hair et al., 2014). Consistency of answers was shown by the high Cronbach's Alpha of each research construct. The Cronbach's Alpha coefficient which is above 0.700 is a good measure of the reliability test (Hair et al., 2014). The higher Cronbach's Alpha value indicates that the indicators used are able to measure the research construct (Hair et al., 2014).

Table 3. Construct Reliability and Validity

	Cronbach's Alpha	Rho_A	Composite Reliability
Perceived Peers' Unethical Behavior	0.940	0.958	0.961
Dark Triad	0.789	0.859	0.873
Unethical Intention	0.736	0.776	0.848
Subjective Norm	0.713	0.741	0.836

Based on Table 3, it is known that construct reliability has been fulfilled because the

Cronbach's Alpha, Rho_A, and Composite Reliability values have a value of more than 0.800. Meanwhile, discriminant validity has been fulfilled because the Average Variance Extracted (AVE) value is greater than the correlation value of a construct with latent variables.

Table 4. Discriminant Validity

	Dark Triad	Perceived Peers' Behavior	Subjective Norm	Unethical Intention
Dark Triad	0.835			
Perceived Peers' Unethical Behavior	0.262	0.945		
Subjective Norm	0.527	0.453	0.794	
Unethical Intention	0.553	0.454	0.385	0.807

The R Square value indicates the joint or simultaneous influence of all exogenous constructs, namely the dark triad and subjective norms on perceived peers' behavior of 0.206 or 20.6% and the Adjusted R Square value is 0.181 or 18.1%. Because Adjusted R Square is less than 33%, the influence of all exogenous constructs on perceived peers' behavior is weak. Meanwhile, the simultaneous effect of the dark triad, subjective norms, and perceived peers' behavior on unethical intention is indicated by an R Square value of 0.408 or 40.8% and an Adjusted R Square of 0.381 or 38.1%. Because the value is more than 33% but less than 67%, the effect of all exogenous constructs on the unethical intention variable is moderate.

Table 5. R Square Value

	R Square	R Square Adjusted
Perceived Peers' Unethical Behavior	0.206	0.181
Unethical Intention	0.408	0.381

In ensuring model fit, this study uses a reference value of SRMR which is 0.098, or less than 0.100 and more than 0.08. Therefore, it can be concluded that the model is fit with the data.

Table 6. Path Coefficients

	Path Coefficient	T-Statistic	P Value	Decision
Dark Triad → Perceived Peers' Unethical Behavior (H1)	0.032	0.208	0.835	Not supported
Subjective Norm → Perceived Peers' Unethical Behavior (H2)	0.436	3.353	0.001	Supported
Dark Triad → Unethical Intention (H3)	0.474	3.504	0.000	Supported
Subjective Norm → Unethical Intention (H4)	-0.018	0.101	0.920	Not Supported
Perceived Peers' Unethical Behavior → Unethical Intention (H5)	0.338	2.955	0.003	Supported

Based on Table 6, it can be seen that the first and fourth hypothesis are not supported. For the first hypothesis which has P-value 0.835 (more than 0.050), the level of dark triad possessed by an accountant does not affect the accountant's perception of peers' behavior when they commit an unethical action. Accountants who have dark triad traits tend to own such belief that lead to Machiavellian, narcissistic, and psychopathic traits, which can be said to be unethical. But, this study found that those beliefs do not significantly affect the perception of others behavior because basically accountants are knowledgeable with ethical conducts, professional integrity, and rules that explain what is wrong or right. Thus, although the path coefficient is

positive 0.032 (implies the positive influence), the impact is not significant. The second hypothesis is supported by this study, with the P-value of 0.001 (less than 0.050) and positive path coefficient (3.353). While accountant's belief of dark triad traits did not significantly affect perception of peers' behavior, subjective norm did. It means that when accountants perceived that most of the people he considers important think that they should perform unethical behavior, accountants would think positively toward peers' unethical behavior.

The higher the accountant has an ethical perception of the behavior of his peers who commit unethical actions, the more the intention to take unethical actions on him. Therefore, the third hypothesis is supported. From the Table 6, it can be seen the P-value is 0.000 (less than 0.050) and the path coefficient is 0.474 (positive). It can be inferred that dark triad traits owned by accountants positively impact unethical intention.

Subjective norms that apply in the social environment have an influence on the accountant's perspective on his peers. But, when most of the people considered important think that accountants should perform unethical behavior, accountants could not have the intention to commit such unethical actions. Thus, the fourth hypothesis is not supported: subjective norm does not have an effect on ethical intention. It can be seen in the Table 6 that the P-value is 0.920 (more than 0.050). Even though an accountant works in an environment that has subjective norms that support unethical behavior, he will not be influenced to have the intention to commit unethical actions.

Meanwhile, perception of peers' behavior seems to significantly affect unethical intention. This result is shown in Table 6 with the P-value of 0,003 (less than 0,050) and the path coefficient 0.338 (positive). Thus, the last hypothesis is supported. When accountants positively perceived their coworkers to perform unethical actions, they will proceed a belief system and then they trust that it is alright to do so. Those beliefs can drive accountants to have the intention to behave unethically.

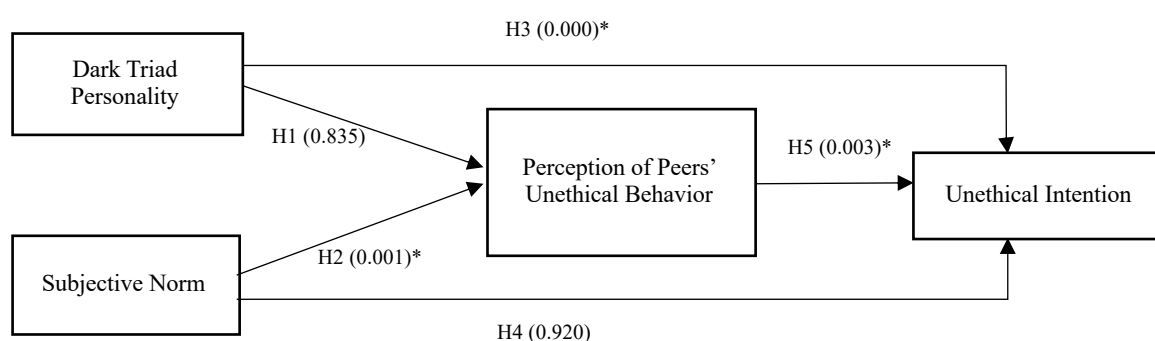


Figure 3. Hypothesis Testing Results

Discussion

According to the results of this study, the level of dark triad possessed by an accountant does not affect the accountant's perception of peers' behavior when commits an unethical action. This result does not support previous researches (Berry et al., 2021; Joseph et al., 2009; Ruiz-Palomino et al., 2019; Shah et al., 2020). The finding of this research may be underlied by a condition that is contextually different from past studies. This could happen due to possibility that even though an accountant has a high Dark Triad score, they actually know and can

distinguish between ethical and unethical things. However, because they are filled with greed and selfish desires, their knowledge and awareness of ethical issues can decrease.

When accountants are faced with unethical actions from coworkers, they may assume that these actions are unethical and do not make the accountants view their coworkers as ethical. However, accountants who have dark triad traits tend to have the intention to commit unethical actions because accountants who have dark triad traits tend to do things that lead to Machiavellian, narcissistic, and psychopathic traits, which can be said to be unethical. The more the accountant has an ethical perception of the behavior of his co-workers who commit unethical actions are assumed to raise the intention to take unethical actions on him. Because the dark triad itself cannot significantly influence perceptions of unethical behavior from coworkers, but perceptions of coworker behavior have a significant impact on intentions to behave unethically, it can be said that the formation of individual perceptions of coworkers cannot be influenced by the dark triad. course, but there are other factors that contribute to shaping these perceptions.

Other factors tested in this study resulted that subjective norms applied in the social environment have an influence on the accountant's perspective on their peer's behavior. In other words, when there are socially valid norms that support the accountant to perform ethical actions, he will consider the unethical behavior of his co-workers unethical. Conversely, if the prevailing social norms support the accountant to take unethical actions, then the accountant will perceive that the unethical actions committed by his co-workers are ethical actions. This result is in accordance with previous researches conducted about social norms contribution to form individual perspective (Izuagbe et al., 2019; Widokarti et al., 2022). Based on this result, dark triad itself is not too strong to form individual perception because there is another factor that is stronger, namely subjective norm.

Norm that apply in the social environment subjectively is found to have no effect on the intention of accountants to commit unethical actions. The fourth hypothesis of this study is not supported. Even though an accountant works in an environment that has subjective norms that support unethical behavior, he will not be influenced to have the intention to commit unethical actions. This may be because accountants are bound by a code of ethics that requires accountants to behave according to a code of ethics, so that even though they work in an environment that supports unethical acts, accountants have no intention of doing so. The implication of the results of this study is that social/subjective norms only affect the way accountants perceive other people's actions but do not directly influence personal intentions to take unethical actions.

Subjective norms can only influence the accountant's intention to take unethical actions when the accountant perceives the accountant's unethical actions as ethical actions. Another implication of this result is that perception of peers' behavior is a pure mediating variable that contributes to the relationship between subjective norm and unethical intention. Therefore, this result indicated that perception of peers' unethical behavior of individuals can affect intention to do something unethical. Perception is said to affect intention, this result is in harmony with previos researches regarding Theory of Planned Behavior/TPB (Mathieson, 1991; Widokarti et al., 2022). The intention in the TPB model is a motivation or conscious plan or firm decision to exert effort in carrying out behavior. Perceived behavioral control is an individual's expectation that the behavior displayed or not is in his control and his belief to display the behavior

(Widokarti et al., 2022).

Conclusions

From the discussion, thus can be concluded that unethical intention is affected by perceptions of peers' unethical behavior. Those perceptions are formed by subjective norms that applied in accountants' work environment, while dark triad is not significantly affected their such perceptions. Moreover, the dark triad traits significantly affected unethical intentions directly, while subjective norm could not significantly affect accountants' unethical intention. However, this research has some limitations. First, the respondents participated in this study are compilations of many fields of accounting professionals. Next research should separate the effect of independent variables affecting unethical intention in each fields of accounting professional. This is important to know if there is any different effects among accountants. Second, this study did not separate the dark triad measurement and test each effects on the intention to do unethical behavior. The next reserches are suggested to test whether each components of dark triad (Machiavellianism, narcissism, and psychopathy) have different effects on unethical behavior. The researcher would like to acknowledge the research team who has a lot of commitments and contributions in writing this article, our institutions that have supported the funding of this research and give the access to the related journals we need to cite. In the process of making this research, we are thankful to the accountants who have agreed to be respondents in this study. We aslo thank to our editors and proofreader, our colleagues and friends, and our family for the support in conducting this research and writing the article.

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