



Investigating the relationship between the dark triad of personality and opportunistic decision making of financial managers in accounting

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Introduction

Among the most disadvantaged and annoying social traits introduced by researchers in the psychology literature, three characteristics correlated have attracted the most empirical attention: Machiavellianism, Psychopathy and Narcissism, which led to the introduction of a new personality profile called dark triad of personality. The characters that make up the dark triad traits have some features in common. They show differential correlates but share a malicious social character with behavioral tendencies toward self-esteem, emotional coldness, duality and aggression.

Hypotheses

This research is an analysis of the influence of the dark triad personality traits in the process of opportunistic decision making in accounting. Optional behavior occurs when managers decide by choosing ways to maximize your wealth against other shareholders.

Methods

The present research is a semi-experimental, applied and descriptive-correlative research. The statistical population of this study consists of

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117 financial managers of companies accepted in Tehran Stock Exchange in 2017 year. The data-gathering tool was a questionnaire. Statistical methods of correlation analysis were used to analyze the data in order to determine the relationship between the dark triad of personality and opportunistic decision making, as well as one-way variance analysis to determine the difference between groups and Bonferroni post hoc test in order to compare the mean of the groups and Tukey post hoc test was used to plot the chart.

Results

The results of this research show there is a significant correlation between the dark triad elements of the personality. There is also a significant difference between levels (low, moderate and high) of the dark triad personality in opportunistic decision making in accounting. On the other hand, there is a meaningful relationship between the high level of the dark triad personality and opportunistic decision making in accounting.

Discussion and Conclusion

At the high level of the dark triad personality, the probability of decision-making by managers in accounting will increase further.

Keywords: *Narcissism, Machiavellianism, Psychopathy, Dark Triad Personality, Opportunistic Decision Making in Accounting.*